



June 30, 2021

Adjusted for CbB  
decision 090124

# Allocation system for aviation activities of Royal Schiphol Group at Amsterdam Airport Schiphol

Applicable from 1 January 2022 for a period of three years

**The Dutch version of the Allocation System 2022-2024 is the original and official version.** In the event of any disparity between the Dutch original of the Allocation System 2022-2024 and this translation, the Dutch text will prevail. No rights can be derived from the information provided in this translation.

A description of the cost and revenue Allocation System for aviation activities.  
Version approved by the Authority for Consumers and Markets.

Schiphol, June 30, 2021

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## Foreword

The Aviation Act governing the operation of Amsterdam Airport Schiphol and the Amsterdam Airport Schiphol Operation Decree 2017 incorporate inter alia 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).

Pursuant to Article 31 of the Amsterdam Airport Schiphol Operation Decree 2017, following the entry into force of Sections 8.25d to and including 8.25j of the Act, ACM approved the Allocation System for a maximum period of six years.

Royal Schiphol Group N.V. (RSG) submitted the Allocation System for the period 2022 through 2024 to the ACM in March 2021.

RSG and ACM have, with regard to a number of points, for some time held different views in respect of the application of the laws and regulations concerning the allocability of costs to aviation activities. With regard to the present Allocation System 2022-2024, RSG has decided for reasons of process efficiency to conform in respect of those points to the manner of allocating costs advocated by ACM, even if it does not agree with the substantiation on which it has been based.. The allocation of these points remains unchanged in the present Allocation System 2022-2024.

For the sake of transparency, the points referred to are stated below, together with a brief explanation of the manner in which the allocation to aviation activities should take place according to RSG. RSG expressly reserves the right to call the allocation of costs with regard to those points into question again in connection with any subsequent procedure for obtaining approval for an Allocation System, as well as to – in the event that RSG and ACM should regrettably fail to reach a common position on those points – submit these to the administrative court for a review.

- Pricing in respect of internal supplies

Apart from aviation activities as defined in Article 2 of the Amsterdam Airport Schiphol Operation Decree, RSG also performs 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 external price.

RSG believes that application of the current external price is supported by the relevant laws and regulations. The Explanatory Memorandum also indicates 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. After all, the price for which these services are procured meets the requirement of market conformity, as laid down in Section 8.25g of the Aviation Act.

The Allocation System as described at present applies the historical cost as the charge for these internal supplies (by means of market price / cost price adjustment), whereby the cost of capital component is determined on the basis of 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 buys 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, RSG is obliged to ensure the continuity of the Main Port (see Sections 8.2a(3) and 8.25a). 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. RSG is of the opinion that the strategic lands may be allocated to the RAB, because those lands are held with a view to RSG'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, RSG takes the view that a normal capital charge should be included in the charges for the capital invested in strategic lands.

In the Allocation System as described here, the strategic land reserves are not part of the RAB, and the Allocation System therefore does not provide for capital investment cost in respect of the strategic land reserves, as long as these lands have not been put into use for aviation activities. To cover part of the capital investment in these land reserves, construction period interest is charged for the five preceding years from the date on which the land is put into use.

- 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 put into use depends on the wishes of users, a difference may arise between the original planning. 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 put into use for aviation activities.

- Central Control Room Infrastructure (GMI)

From the time the GMI was put into operation in 2009 up to and including the Allocation System 2017-2018, RSG always allocated the costs of GMI in full to aviation activities (PMC Security). The ACM determined in that connection that GMI was put in place for airport security (EU Regulation 300/2008) and that there was no shared use for non-aviation activities (Decision in case 104355 (2013)).

With effect from the Allocation System 2019-2021, the ACM takes the view that the costs for GMI can no longer be allocated in full to aviation activities, as shared use is said to apply. RSG continues to hold the view that the costs of GMI should be allocated in full to aviation activities, as there is no shared use. On the ACM's instruction, RSG has allocated the landside GMI cameras in part to non-aviation activities on the basis of the general terminal key.

## **Project Reset**

The impact of the COVID-19 pandemic on RSG and for the aviation sector as a whole is unprecedented. This crisis is forcing RSG to adapt and improve the organisation. The investments and reductions in operational expenditure have been critically reviewed, and in addition, ways in which the organisation could be adapted and improved have been considered. All of this was combined in Project Reset. In the first phase, the organisation's structure was simplified, in part by combining a number of business areas

and departments. In the second phase, the shape of the business areas and departments was defined in further detail. The adapted organisation came into effect as of 1 March 2021.

The Project Reset changes have been incorporated in this Allocation System 2022-2024. These are changes that are part of the Request for a Recommendation submitted by RSG's Management Board in August 2020 (phase 1) and November 2020 (phase 2) to the Works Council and for which approval was received in December 2020. This led to a number of changes in the Main Document, particularly in Section 5.1.5, which sets out the description of the business units, in the cost centre overviews (Appendices 2.1 to 2.7) and in internal invoicing (Chapter 3) and allocations (Chapter 4).

A number of significant changes in the Allocation System 2022-2024 resulting from Project Reset are summarised below.

- **Aviation**

Transfer of activities from the former Market Development to Airport Operations & Aviation Partnerships (Forecasting Analysis and Airline Cargo Partnerships) and to Schiphol Commercial (Mobile Personal Assistance, Customer Contact Centre and Passenger Experience).

- **Non Aviation**

Integration of the former business areas Consumer Products & Services and Schiphol Real Estate BV into Schiphol Commercial.

- **Staff departments**

- Integration of former Corporate Development, Spatial Programme Development and Innovation into Strategy & Airport Planning
- Centralisation of formerly decentralised finance functions and the Treasury department under a centralised Finance organisation

- **IT – PLuS**

- Integration of former IT and Digital (was part of Corporate Staff) into IT&Data
- Carve out (shift) of IT services from IT&Data to SSE (Business Platform IT)

- **Combination of PLuS and Capital Programme (except for Pier A) into Schiphol Projects**

The former PLuS and the Capital Programme (CAP) have been jointly transferred into a single project delivery department called Schiphol Projects.

This document serves as a description of the Allocation System and was submitted to ACM for the required approval, which ACM subsequently granted. This document consists of the following two parts:

1. a description of the cost and revenue Allocation System for aviation activities. This part sets out the principles underlying the allocation method;
2. appendices: overviews of the Regulatory Asset Base, internal invoicing and allocations to individual cost centres, as well as miscellaneous detailed overviews.

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

M.A. Brink (Sr Manager Aviation Navigator)  
P. Luske (Manager Pricing & Regulatory Affairs)

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

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# 1 Introduction

This document describes the manner in which the costs (including tangible fixed assets) and revenues of RSG are allocated to the various business activities. This allocation process applies from 1 January 2022. In the description, the emphasis is on the aviation activities as defined in Article 2 of the Amsterdam Airport Schiphol Operation Decree.<sup>1</sup> 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 accounts should be produced annually in respect of these activities.

Three Business Areas are distinguished in RSG's financial accounts: Aviation, Schiphol Commercial and Alliances & Participations. In connection with the disclosure of segment information required for external reporting, RSG also reports on these three Business Areas in its Annual Report and specifically in its Financial Statements. The aviation activities, as defined in Article 2 of the Amsterdam Airport Schiphol Operation Decree, are included in full in one of the Business Areas: Aviation. As a result, the financial accounts and the reports tie in as closely as possible with the regulations stipulated in the Aviation Act.

The information on the Aviation Business Area published in the Annual Report (in conformity with International Financial Reporting Standards (IFRS) and Book 2, Title 9 of the Dutch Civil Code) is not exactly identical to the information on aviation activities in conformity with the Aviation Act. Chapter 5 of this document explains how Aviation information for the purpose of the Annual Report is altered 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:

## Internal

- Insight into the performance of the various Business Areas

## External

- 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 accounting on this point

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.

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<sup>1</sup> References in this document to the Amsterdam Airport Schiphol Operation Decree refer to the Amsterdam Airport Schiphol Operation Decree 2017.

The Allocation System has been further developed since 1998. In the main, the system has retained its original form. However, the method and principles applied have been considerably refined over the years, in order to improve the allocation process.

Compared with the previous version, a number of changes have been made to the Allocation System taking effect from 2022. These changes arise largely from changes in the organisation of RSG. In a number of areas the allocation of specific activities has been adjusted. 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 applies planning and control procedures such as the following to that end: Strategic Planning, Business Plan, budgeting, annual forecast [quarterly estimate of result for current year], monthly reports etcetera. Furthermore, RSG applies procedures to check the usefulness and necessity of investments, which enable it to justify its investments on the basis of sound commercial grounds.

The Allocation System is structured in such a way as to make a clear distinction in the allocation of costs, revenues and tangible fixed assets to aviation activities and other (non-aviation) activities respectively. This document describes how this is carried out.

Firstly, Chapter 2 sets out the statutory framework for operating the airport and for the allocation of costs and revenues to aviation activities. Subsequently Chapters 3 and 4 explain RSG's strategy, organisation and financial accounting structure. Chapter 5 provides a description of the Allocation System. This chapter addresses the method and principles used, as well as the allocation of the main shared costs.

Chapters 6 and 7 describe the processing of the Allocation System in the administrative systems and the management organisation. Chapter 8 explains how the cost of capital is determined.

#### **Measurement method and frequency**

- If the 'charges period' is included in the description, this refers to the calendar years 2022, 2023 and 2024 for this Allocation System.
- If the period '2 years preceding the charges period' is included in the description, this refers to the calendar year 2020 for this Allocation System.
- If the period 'the year before the charges period' is included in the description, this refers to the calendar year 2021 for this Allocation System.

#### ***Disclaimer regarding base years***

*In the Allocation System 2022-2024, reference is made, in various cases of internal invoicing and allocations concerning the manner and frequency of measurement consultation, to one or two years preceding the start of the charges period. For the Allocation System 2022-2024, this means calendar year 2021 or 2020, respectively. If, for the purpose of preparing the consultation budget for the years 2022-2024, the stated reference year for a specific internal invoicing or allocation cannot be considered to be representative due to COVID-19, owing for instance to much lower traffic and transport in 2020, the most appropriate alternative will be opted for, in derogation from the description. This may be, for example: three years preceding the charges period (2019). Deviations from the description will be explained in the IATA template in the consultation 2022-2024. Where a possible deviation from the*

*reference year is discussed in the description of the Allocation System, reference is made to this disclaimer about base years in a footnote to the relevant allocation or internal invoicing.*

Throughout the period for which ACM has granted approval for the Allocation System, changes could occur in RSG's organisation. Chapter 9 accordingly 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

Pursuant to Section 8.1 of the Aviation Act, RSG is the designated airport operator. Operation of the airport is reserved solely 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 must 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 airport activities ('aviation activities'). Article 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:
  - 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. 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 terminals; and
    - 2°. use of the approach roads;
  - d. the execution of civil aviation security, including border control facilities.
2. The other activities referred to in Section 8.25dd (2) of the Act that relate directly 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 made payable to third parties; and
  - d. issuing authorisations for secure 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, it is compulsory to set up an Allocation System in this respect. This Allocation System must comply with further rules and principles, which are described in the following sections. The Allocation System must be submitted to ACM for approval. Subsequently, the Allocation System should be used as the basis for determining the triennial charges for aviation activities, for keeping separate records within the accounts and for compiling separate financial accounts.

### 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 (Article 29(8)) applies to the tangible fixed assets used for aviation activities. The requirement of market conformity also

entails that (net) revenue from activities directly related to aviation activities must be included as revenue (Article 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 tangible fixed assets) incurred for aviation activities are in fact allocated to these activities.

## 2.3 Allocation rules in Article 29 of the Amsterdam Airport Schiphol Operation Decree

Article 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 Article 29 are as follows:

1. The operating costs and the costs of the operating assets, insofar as these are used for the aviation activities, are determined and allocated in accordance with acceptable business-economic principles.
2. The annual costs of aviation activities are allocated as follows:
  - a. all costs of aviation activities, with the exception of the costs of interest-bearing debts, are allocated to these activities;
  - b. the costs of operating assets used exclusively for aviation activities are fully allocated to these activities;
  - c. the costs of operating assets, none of which are 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 apportionment keys included in the Allocation System, which are based on the actual use of these operating assets for aviation activities.
3. The Allocation System comprises the principles on the basis of which it is determined to what extent operating assets are used for aviation activities.
4. The tangible fixed assets deployed for aviation activities are divided into assets solely used for these activities and assets partially used for these activities and allocated accordingly.
5. Tangible fixed assets are not used for aviation activities until such time as they are put into operation for that purpose.
6. Goodwill is not included in tangible fixed assets as referred to in paragraph 4.
7. Tangible fixed assets that are partially deployed for aviation activities are allocated based on the relevant apportionment keys tailored to those activities which are included in the Allocation System.
8. The value of the tangible fixed assets allocated to aviation activities on the basis of paragraph 4 is determined on the basis of historical cost and using the depreciation method specified by the airport operator.
9. Contrary to paragraph 8, the value of tangible fixed assets allocated to aviation activities on the basis of paragraph 4, exceeding € 100,000,000 in value, with a production time exceeding one year and in respect of which, at the time of the investment decision, initial overcapacity is expected after putting these into operation, is determined based on historical cost and the assets are depreciated over their usual useful life based on the 'unuïteiten' method.

10. The airport operator determines the real constant amount of depreciation plus costs of capital per unit every six years for the assets to which the 'unuiteiten' method applies, with those six years being linked to the cost calculation of two successive charges periods.
11. The value of the tangible fixed assets of aviation activities, referred to in paragraph 4, is referred to as the 'Regulatory Asset Base'.
12. The apportionment keys and the apportionment keys of other operating assets referred to in paragraph 7 are used for the allocation of costs to the aviation activities, for which purpose:
  - a. the costs will be allocated directly or, if this is not possible, directly to the extent possible, by means of apportionment keys based on the relevant activities, with due observance of the principles of market conformity, proportionality and integrality referred to in Section 8.25g (1) of the Act, and
  - b. the costs that cannot be allocated to a certain activity on the basis of (a) will be allocated proportionally on the basis of the share of the costs of aviation activities in the total costs.
13. Revenue from aviation activities and revenue from the other activities referred to in Section 2 (2), which are directly connected to aviation activities, are allocated as revenue from aviation activities.

The allocation rules laid down in Article 29 have been drawn up in such a way, that the costs and revenues of RSG's business operations are allocated where possible on the basis of actual use:

- Subsections 2(b) and (c) provide for direct allocation, while Subsection 2(d) provides for specific allocation based on an analysis of the actual use of the common operating assets.
- As regards 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, Article 29 12(b) provides for an allocation via an apportionment key based on the application of the above allocation rules. These costs will then be allocated in accordance with the apportionment of the costs already allocated on the basis of actual use.

## 3 Destination and Vision 2050

### Connecting your world

Royal Schiphol Group is an airport company with a key mission in society. Royal Schiphol Group owns and operates Amsterdam Airport Schiphol, Rotterdam The Hague Airport and Lelystad Airport and has a majority interest in Eindhoven Airport. The group's airports create value for society and the economy, with safety as an essential factor. All Dutch airports of the Schiphol Group contribute, together with our international activities, to our 'Why': Connecting your world.

'Connecting your world' expresses the 'Why' of Royal Schiphol Group. By creating the most sustainable and high-quality airports in the world, with an outstanding airport infrastructure and facilities for passengers and cargo, our company is a driver of flourishing international trade, tourism and knowledge exchange.

By ensuring optimal air links for the Netherlands, we support the economy while also helping to propagate values for which the Netherlands is known through the world, including its openness, tolerance and international outlook. We do this with support from our many partners both within and beyond the aviation sector. These include airlines, Royal Netherlands Marechaussee, customs, the national government, local authorities, business partners, suppliers of landside infrastructure, air traffic control and other important stakeholders.

At the same time, Schiphol is keenly aware that its activities have differing impacts on different groups. We therefore seek the right balance between, on the one hand, the contribution we deliver by optimally connecting the Netherlands to the rest of the world and, on the other, the negative effects of aviation on the quality of life for local residents and the wider environmental impact of aviation. We do this by diligently remaining in touch with developments on themes such as noise impact, local air quality and CO2 emissions, as well as other important sustainability aspects.

### Our Vision 2050

Royal Schiphol Group's Vision 2050 sets a new, ambitious goal for our organisation and the wider Dutch aviation sector. Our Vision is based on strengthening our fundamental 'qualities': Network Quality, Quality of the Living Environment and Service Quality. Safety and a strong organisation are two key factors for the three 'qualities'.

### Network Quality

Network quality is an essential pillar of Vision 2050. In a globalised world, air links play a key part in the economy and the social well-being of a country. Schiphol's role within the Dutch economy has evolved from that of a 'mainport' that contributes to employment, GDP and logistics into that of an indispensable party for the competitive position of the Netherlands as a Global City Region (the 'Holland Metropole'). In that sense, the connectivity provided by Schiphol, and particularly by our first-class network of destinations, is an integral component of our 'Why': Connecting your world.

### Quality of the Living Environment

While retaining our strong connectivity position, we also focus on improving the quality of the living environment, both locally and globally. Our Vision 2050 describes our strategies in the following areas: aviation's contribution to climate change and the Sustainable Development Goals, achieving energy-positive, circular business operations and promoting sustainable aviation and a healthy living

environment around our airports. We also have in place an action plan, which is detailed in our Roadmap Most Sustainable Airports and is designed to result in our own locations being emission-free and waste-free by 2030.

### **Service Quality**

While our group grows, in terms of both size and reach, we continue to put quality above quantity throughout all the services we provide. Schiphol and the other airports within our group are faced with increasing competition from other options for flying and other possibilities for transport. In order to remain the preferred choice of our customers, we must fully commit to consistently offering excellent service quality. That means not just a safe, problem-free customer experience, but also a unique, memorable travel experience.

### **Safety**

The first essential factor for the three cornerstones of our Vision 2050 is safety. The need for our airport to operate safely for everyone working on the site and to offer a safe environment for passengers and local residents is not only essential for the day-to-day operations at our airports, but also for our business operations.

### **Strong organisation**

The airport sector is changing at an unprecedented pace. In order to remain a globally leading airport group, we need to be a strong, adaptive organisation and an attractive employer, with a working environment that offers room for cooperation, development, responsibility and – last but not least – enjoyment. Our people are innovators who offer our customers a safe, inspiring experience. We see diversity, inclusion and vitality as major preconditions for success within our organisation.

## 4 Organisation and financial accounting structure

As stated in the introduction, RSG reports in 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 RSG.

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 (turnover, yield and assets), risk profile and regulations. The financial information for each PMC provides insight into the value created by the specific activities. RSG uses this insight for internal control purposes, 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 costs centres is also referred to as an Operating Unit (OU).

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

### Aviation Business Area

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 (i.e. the Ministry of Infrastructure and Water Management as the supervisor of compliance with the obligations arising from the operating licence; the Ministry of Justice and Security 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 Article 2 of the Amsterdam Airport Schiphol Operation Decree.

The aviation activities are as follows:

- The take-off and landing of aircraft, including in any case the use by aircraft of taxiways, runways and aprons at the airport;
- 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;
  - 2° use of the approach roads.

- The execution of civil aviation security, including border control facilities. The other activities directly connected to aviation activities referred to in Section 8.25dd (2) of the Act include the granting of a concession for aircraft fuel supply;
- Utility services; activities by or on account of the airport operator that are charged to aviation activities and made payable to third parties; and
- issuing authorisations in secure areas to third parties.

The list of aviation activities stated in Article 2 of the Amsterdam Airport Schiphol Operation Decree also mentions the execution of civil aviation 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.

### **Schiphol Commercial Business Area**

The Schiphol Commercial Business Area comprises commercial activities, such as shops, catering, 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 Schiphol Commercial Business Area consists of the PMCs: Concessions, Parking & Mobility Services, Media, Premium Services, Real Estate and Rental Terminal. The main stakeholders are consumers, concessionaires, advertisers and companies based at the airport.

The PMC Concessions comprises the granting of concessions to operators for operating retail, catering and other commercial premises, including the development and making available of retail space and other facilities.

The PMC Parking & Mobility Services comprises the provision of parking facilities to passengers, meeters/greeters, employees, and visitors of 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.

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

The PMC Premium Services comprises the operation of a 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.

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

The PMC Rental Terminal leases spaces 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 in one reporting segment referred to as 'Real Estate' and the Media and Premium Services PMCs are consolidated in one reporting segment referred to as 'Other'.

**Alliances & Participations Business Area**

The Alliances & Participations Business Area has a number of objectives, including reinforcing the position of the regional domestic airports, which form part of RSG, strengthening our strategic position by collaborating with and participating in other major airports, managing the existing participations in airports abroad, further developing our international expertise and management development. The Alliances & Participations Business Area consists of the PMCs Foreign Participations, Domestic Airports, Utilities and Other Participations.

The **PMC Foreign Participations** includes international participations and activities.

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

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

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

## 5 Allocation System

### 5.1 Allocation method

The organisation and the financial accounting structure are arranged in such a way that the largest possible part of the revenues, costs and assets can be allocated to the relevant PMCs. Only where common revenues, costs or assets are involved, these revenues, costs or assets are 'charged' to the relevant PMC by means of an additional allocation operation. This section describes the method used for this particular allocation. Section 5.2 describes the creation of the financial information.

#### 5.1.1 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 have been laid down in the Accounting Manual. RSG applies a fixed account schedule, in which the cost and revenue categories have been defined in such a way as to ensure uniform accounting throughout the organisation. These guidelines have been laid down 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.

For every proposed project, a project number with a task structure is created in the financial accounting system. The task structure ensures that the project expenditure is divided into the part to be capitalised and the operating part. What expenditure should or should not be capitalised 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.

#### 5.1.2 Creation of Business Area information

The primary recording in RSG's financial accounts takes place at cost centre level. A group of costs centres is also referred to as an Operating Unit (OU). 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 within Oracle at cost centre / cost category level. Internal invoicing takes place in Oracle; the system is structured in such a way that the amount passed on cannot be more or less than the balance of costs and revenues. In other words: the internal invoicing results in a shift of costs and revenues among the cost centres, but the total balance of all the cost centres remains the same. Internal invoicing relations between cost centres have been defined in such a way 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.

#### 5.1.3 Steps in the allocation process: internal invoicing 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 purposes, i.e.: information per cost centre / per OU and per Product Market Combination / Business Area, but also information for external reports by Business Area for the purpose of the Annual Report and the sector-specific regulation under the Aviation Act.

As described above, two steps are taken to convert the data recorded in the primary registration into the information per PMC. These two steps, internal invoicing and allocation, are both a form of allocation based on the allocation principles described in the next section.

**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** is the apportionment of assets, costs and revenues from cost centres to PMCs. All costs and revenues (after internal invoicing) are allocated to a PMC through allocation.

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 (B.V.) 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, for example, to the hours of project staff of Schiphol Projects, which are booked on projects and therefore allocated to the principals Aviation and Schiphol Commercial.
4. If, for reasons of commercial gain or process knowledge, a particular department performs activities for other departments, which fall under a different PMC. 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. Therefore internal invoicing is restricted as much 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 passed on to the users of the Terminal complex outside the OU Aviation (Schiphol Commercial) and the Security cost centre for the portion allocable to them.

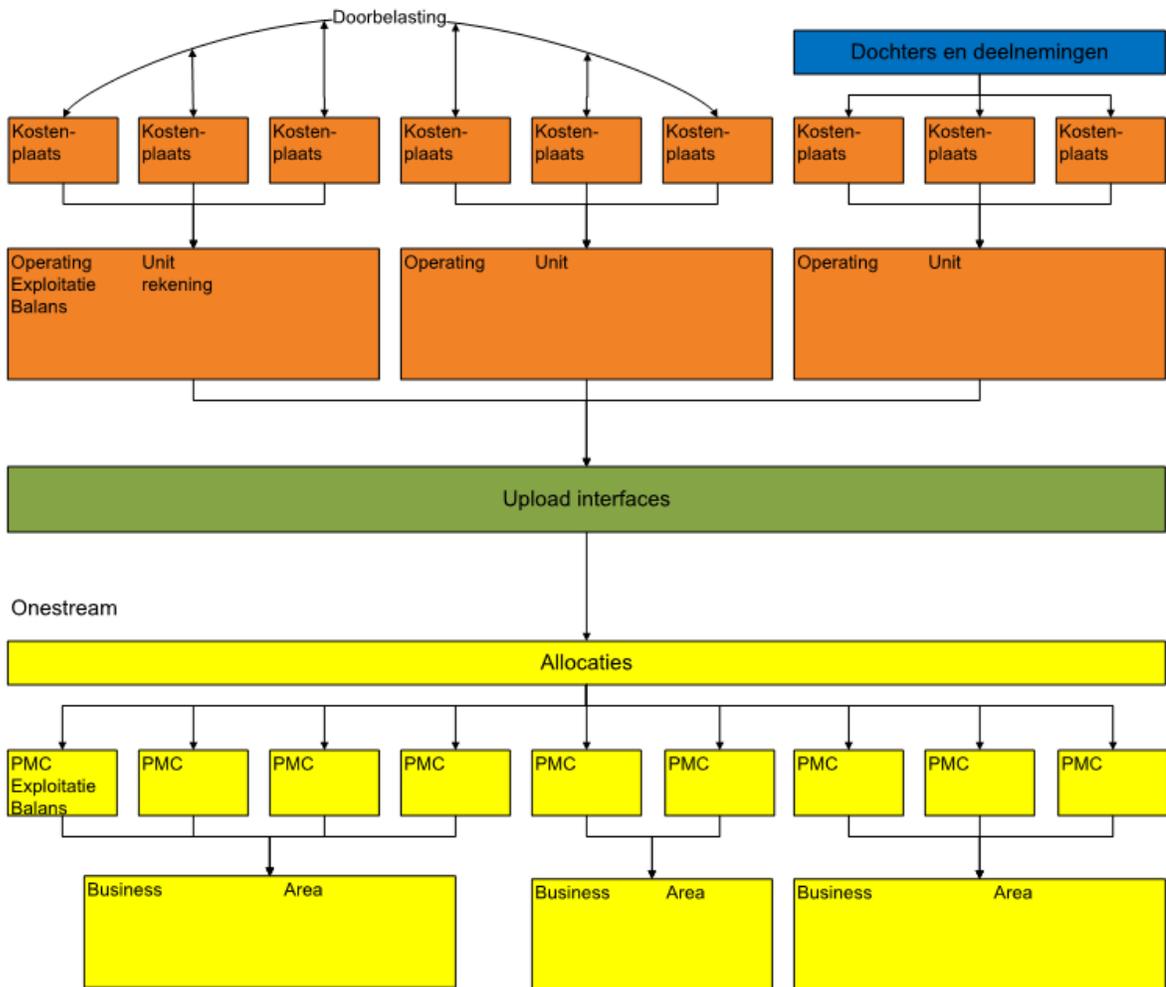
Because of the structure of the business units and the internal invoicing method described above, the next step in the allocation - the allocation itself - mainly involves allocation to one PMC. If the costs concern a shared activity or operating asset, whereby internal invoicing will not lead to simplification,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

The revenues / costs / assets of central staff departments and IT&Data 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. Internal invoicing from these business units only takes place in case of specific services provided at the departments' request or, for example, specific insurance costs.

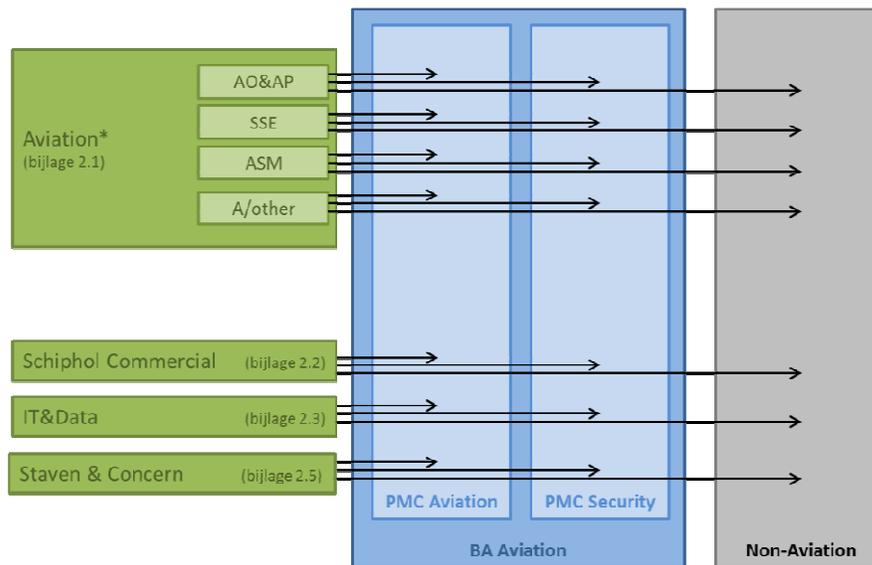
This document (including appendices) identifies the internal invoicing and allocations (directly or indirectly) relating to aviation activities. Appendix 1.2 specifies the allocation relationships between aviation and non-aviation activities and between aviation activities themselves.

For the sake of clarity, the following diagram illustrates the structure of RSG's financial accounting system:

From Cost Centre to Business Area – RSG System model



From OU to PMC



\* Na doorbelastingen van en naar kostenplaatsen van Aviation

#### 5.1.4 Reconciliation of organisational and financial accounting 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 based on efficiency grounds.

External revenues may be directly apportioned in their entirety to one 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.

The following table illustrates the structure of the costs of the Aviation Business Area, based on the actual figures for 2019.

Operating costs (2019 actual figures)		Subtotal	Total
Non-shared activities:	Costs within the OU Aviation fully allocated to the Aviation Business Area	63%	
Shared activities within the OU Aviation:	Costs of management of Terminal complex allocated to the Aviation Business Area	15%	
	Costs of other shared activities allocated to the Aviation Business Area	2%	
<b>Costs of Aviation Business Area, recorded at primary level within OU Aviation</b>			<b>79%</b>
Shared activities within other OUs which are allocated to the Aviation Business Area	Internal invoicing	2%	
	Allocation	18%	
<b>Total costs Aviation Business Area</b>			<b>100%</b>

Within the budget of the Aviation Business Area, 63% of the costs are allocated with a 100% apportionment key. These are the non-shared activities. The share of the costs that are attributable to the Aviation Business Area but are allocated using a shared key (17%) is then added to this. These are costs that were primarily incurred within the OU Aviation but are partly allocated to other Business Areas. A large part (79%) of the operating costs allocated to the Aviation Business Area is therefore already registered at primary level within the OU. The table then shows that the OU Aviation receives internal cost invoices from other OUs (2%). Lastly, the allocation is made by other OUs to the BA Aviation (18%). The main allocations from other OUs to the Aviation Business Area are the allocations from OU Staff and OU IT&Data.

### 5.1.5 Description of facilities and services for aviation activities

Article 2 of the Amsterdam Airport Schiphol Operation Decree defines aviation activities. For these activities, RSG's operations include the following facilities:

- 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 several services for the operation and development of aviation activities. A distinction is applied for this purpose between the following business units within the Aviation Business Area:

#### **Airport Operations & Aviation Partnerships**

Airport Operations & Aviation Partnerships (AO&AP) is responsible for the 'Airline Journey' and directs the flow of the primary process of the airport: handling flights and aircraft. This includes 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 does so with a customer-oriented approach. 24 hours a day, 7 days a week, AO&AP is ready for the Airlines customer group.

The department consists of four line departments: Aviation Business Development (ABD), Process Performance & Improvement (PPI), Day2Day Operations (DDO) and the Airport Operations Center (APOC).

#### Aviation Business Development (ABD)

ABD is responsible for getting the customer wishes from the Airlines, the cargo community and co-makers. The goal is to progress the development of and strengthen the relationship with our customers within the end-to-end airline journey. The department is also responsible for the quantitative analysis of these customer wishes and for finding the match with supply. It does so by means of preparatory analyses and support of the ICP.

#### Process Performance & Improvement (PPI)

PPI is responsible for preparing the capacity declaration (in cooperation with the analysis team and Strategy & Airport Planning) and leading the process for coordinating and consulting on this capacity declaration. PPI also facilitates the definition, prioritisation and programming of solutions for bottlenecks in the Integral Capacity Plan (capacity and quality) into a feasible and achievable project portfolio (including coordination with stakeholders & alignment with the MTP). PPI manages and progresses the development of the AO&AP operating vision and basic principles (CONOPS<sup>2</sup> Process Visions, process descriptions and standard Schedules of Requirements) and is also responsible for translating user requirements into performance agreements for the process departments and contracting (in cooperation with procurement – hub/spoke) of the performance agreements into SLAs with parties in the chain.

PPI is subdivided into the following four process management departments: Aircraft process, Passenger process, Landside access process and Baggage process, and additionally two general support departments.

#### Day2Day Operations (DDO)

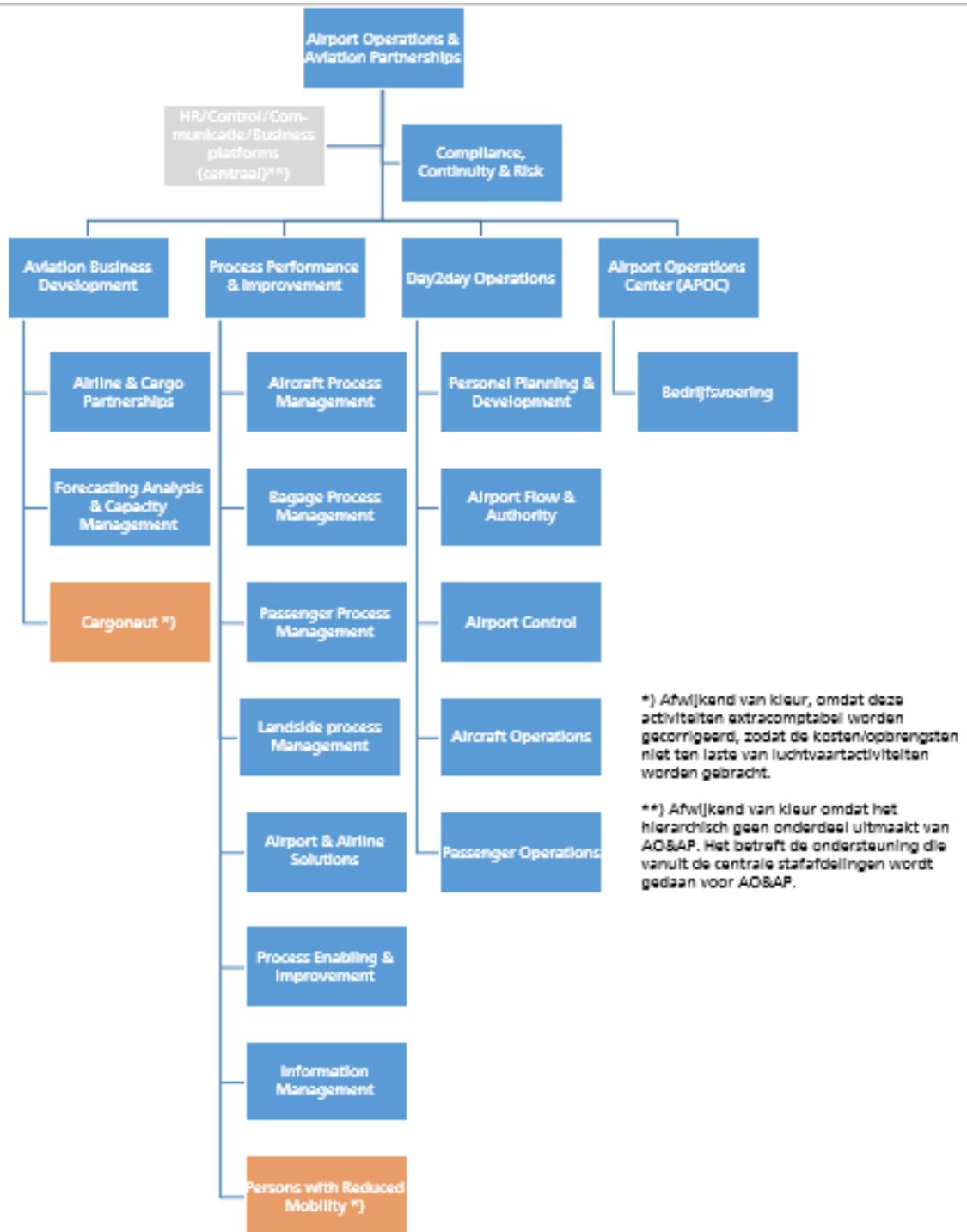
DDO is, on a 24/7 basis, the implementing organisation within AO&AP and is responsible for the integral coordination of the End-to-End Aircraft and Passenger Flows and proactively targeting the customer wishes and the process performance during the day of execution (Coordination). It is also responsible for the execution and supervision of the order and safety of the operational processes at the airport (Airport Manager), the focus on the management and execution each day and on improving the procedure for an improved operational process (Operations) and starting up and managing the emergency response organisation in the event of major disruptions, serious incidents, disasters, etc. (Emergencies).

#### Airport Operations Center (APOC)

In the APOC, the operations at Schiphol are prepared as from the D-7. The APOC is responsible for delivering the Airport Operations Plan (AOP). This plan provides guidance for various departments in the operational coordination and execution. The APOC also puts together a temporary crisis organisation on the request of the Airport Crisis Team (CVO) or in response to a significant planned or unplanned deviation from operations. The coordination of consultation with Eurocontrol in connection with the AOP-NOP connection (connection of European airspace to the ground operations at Schiphol) is also assigned within the APOC.

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<sup>2</sup> CONOPS refers to Concept of Operations: an integral overview of the operational processes.



### Asset Management (ASM)

Asset Management (ASM) is responsible for delivering the management and maintenance for the operational infrastructure (assets) that is required to keep the airport operational. This means that ASM is responsible for the management of the Terminal complex, the Airside infrastructure, the baggage

systems and the Gas/Water/Electricity (utility) infrastructure.<sup>3</sup> In addition, ASM is responsible for the entire process of planning (deciding on new-build, modification, maintenance or demolition of) assets and (arranging for) the construction of new assets in the form of projects.

ASM is a coordinating organisation that cooperates closely with external Main Contractors and works towards joint goals for ASM's internal customers. To that end, ASM staff focus mainly on the *'what'* (concerning management and development activities), and the Main Contractor is deployed predominantly as an expert on the *'how'* (maximum efficiency in the execution of management and projects).

ASM consists of the following units:

Asset Management / Development & Sustainability (D&S)

The Development & Sustainability department is responsible for commissioning and arranging the creation of new assets via projects based on a schedule of requirements derived from the requirements of all future users of the new asset. Asset Management/Development & Sustainability (D&S) works for the entire ASM department. Allocation takes place to all PMCs by using apportionment key A9c (shared key on the basis of the costs of the operational departments of ASM).

Asset Management / Asset Continuity (AC)

Asset Continuity is responsible for the day-to-day management and maintenance (including cleaning/facilities) of the assets of ASM. This includes, inter alia, the runways, taxiways, landside roads, the Terminal complex, the vehicle fleet, the passenger boarding bridges, baggage systems and the utility infrastructure. Asset Continuity is also the owner of all assets: all ASM assets are recorded in the cost centres of AC. AC is also responsible for the direction of the 24/7 first-line fault clearance of those assets.

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

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

Specific costs that are incurred for Non-Aviation activities in the terminal complex, such as costs for putting up and cleaning advertising materials, are borne by the relevant Non-Aviation department and are not included in this allocation.

AC works for all parts of Asset Management. The allocation of the management of AC (recorded in cost centre 26000) therefore takes place to all PMCs (allocation key A9c).

The following differentiation is applied to the six underlying clusters:

The Asset Continuity cluster includes Technical Operations (TO) and the Technical Expertise Office (TEO). TO (24/7 first-line fault clearance) works for the whole of Schiphol, and allocation therefore takes place to all PMCs by using apportionment key A9c, shared key on the basis of the costs of the operational

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<sup>3</sup> ASM is not responsible for the management and development of IT assets, including security equipment, for instance, given the specific technical nature of those activities.

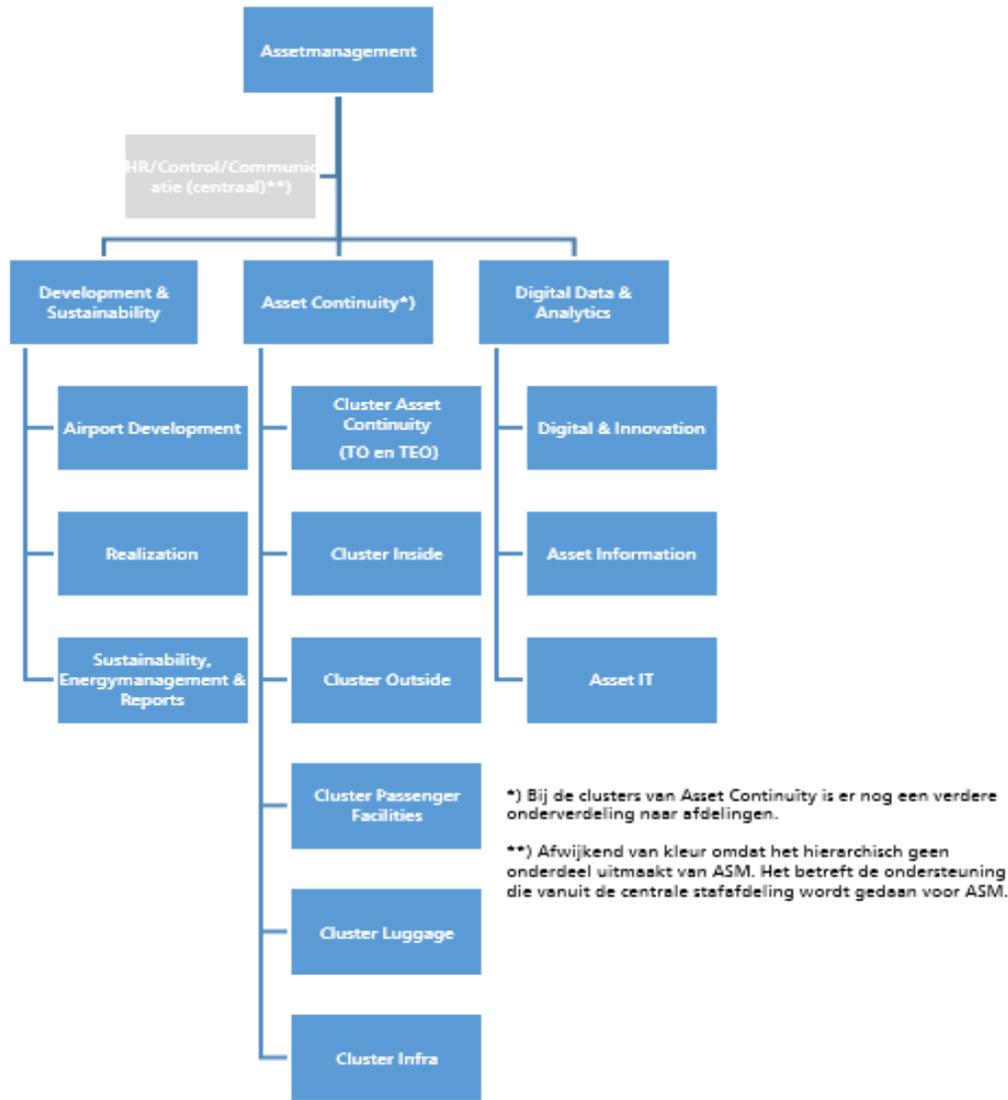
departments of ASM. TEO is responsible for a number of overarching services within Schiphol, which justifies allocation to all PMCs by means of allocation key A9c.

- The Inside cluster is allocated in full to Aviation (A2a).
- The Outside cluster is allocated in full to Aviation (A1b), except for Outside/Fleet Management(A12a, shared key based on use of the vehicle fleet).
- The Passenger Facilities cluster is allocated in full to Aviation (A2a).
- The Luggage cluster is allocated in full to Aviation (A2a)
- The Infra cluster is allocated to PMC Utilities (A4a) with regard to Utilities and allocated using the key landside infrastructure (A5a) with regard to landside.

#### Asset Management / Digital, Data & Analytics (DDA)

All knowledge about asset data is pooled in Digital, Data & Analytics (DDA) at ASM. DDA acts as a driver for ASM as a whole for technical and digital innovation. DDA also ensures that projects are fed the necessary existing asset data and that all asset changes also result in new/modified data for management and maintenance. DDA furthermore provides the asset data for the internal organisation, such as for management and maintenance processes. In addition, DDA realises all ASM IT tooling, with regard to development as well as maintenance, and creates the policy for this. Without the correct tooling for landing runway lighting or the climate control systems in the terminal, for instance, the assets cannot perform.

The allocation is made to all PMCs by means of allocation key A9c (shared key based on costs basis of operational departments of ASM).



### Safety, Security & Environment

The activities carried out by Safety, Security and Environment (SSE) all stem from a statutory framework and are therefore comparable, in terms of responsibilities and the topics they deal with. Security is a task imposed by law on N.V. Luchthaven Schiphol. Day-to-day Aviation Security activities have been outsourced to various security companies. Via the Fire Service, which falls under the Safety division, SSE is responsible for fire prevention and repression. Basically, each department at Amsterdam Airport Schiphol is individually responsible for achieving an adequate level of safety and environmental care.

#### Safety, Security & Environment / Security Operations

Security Operations directs the day-to-day operation of the security companies and monitors the contract agreements in close association with the Security Policy department. The department comprises four units: the Security Operations 24-7, Quality & Training, Security Control Centre (SCC) and the Badge Centre (BC).

The costs are allocated on the basis of apportionment key A3a (100% direct allocation to PMC Security).

#### Safety, Security & Environment / Security Policy

The Security Policy department is responsible for policy, development, contract and account management, operational management and planning of civil aviation security (including facilitating border and cargo control) at Amsterdam Airport Schiphol and the security of public areas and the access control system. The department's duties have been broken down into the following focus areas: Asset & Information Management, Programs, Innovation & Development, Contract Management and Capacity Management & Business Information.

The costs are allocated on the basis of apportionment key A3a (100% direct allocation to PMC Security).

Activities for Pre-Clearance are carried out within Security Policy. Pre-Clearance means that the customs activities and border control for the USA, for both passengers and their baggage, are carried out here at Schiphol. The costs and revenues relating to this activity are recorded in a separate cost centre and are not allocated to the aviation activities.

Only the costs and revenues for Pre-Clearance activities are recorded in this separate cost centre. The cost centre is initially allocated to the PMC Security for accounting purposes. For consultation and the financial accounting, the entire cost centre is eliminated off the books from the costs and revenues of the PMC Security, so that no costs and revenues are allocated to aviation activities. This accounting treatment is similar to the process for PRM (Passengers Reduced Mobility).

#### Safety, Security & Environment / Health, Safety & Environment

The Health, Safety and Environment (HSE) department supports the line in managing health, safety and environment risks. At Schiphol, the line managers are responsible for their HSE performance. They are given support (both solicited and unsolicited) by the HSE Office, including by means of tools, analyses, incident investigations and reports, advice and permit coordination.

The HSE Office consists of two parts: Strategy & Advice and Compliance & Analysis.

Strategy & Advice serves as the expertise centre for HSE matters, including development of HSE-related Schiphol policy and the design, management and maintenance of the HSE management system.

Compliance & Analysis engages in permit coordination, incident investigations, trend and other analyses and providing direction and coordination of second-line Monitoring and Enforcement of HSE regulations.

In addition to the recurring activities of the department, it also carries out project-based activities such as Schiphol 4 Safety (stimulates, within Schiphol, the development towards proactive organising, collective behaviour, learning capacity and leadership) and Measure & Report Safe Performance (focuses on progressing the development of notifying, registering, reporting and analysing undesirable events in the area of Health, Safety & Environment).

In addition, the department has an important independent role in monitoring the requirements of the European Aviation Safety Agency (EASA). EASA has imposed requirements (concerning safety and other matters) relating to the infrastructure, aviation-related processes and airport organisation. Those requirements are monitored by Schiphol, as holder of an EASA certificate (for instance if a situation or policy changes). The costs are allocated on the basis of apportionment key A7f (shared key based on PMC Aviation, PMC Security and Non-Aviation).

#### Safety, Security & Environment / Joint Sector Integral Safety Office

The Joint Sector Integral Safety Office focuses on continual improvement of safety, centring on cooperation of stakeholders within the sector. Royal Schiphol Group, Air Traffic Control the Netherlands, airlines, handling agents and refuelling services work together on a Joint Sector Integral Safety Management System (ISMS). The costs are allocated on the basis of allocation key A1d (100% direct allocation to PMC Aviation).

Safety Security & Environment / Fire Brigade, Crisis & Safety Training

This department performs a wide range of duties relating to safety, the environment and crisis management, as follows:

Emergency Response: Emergency Response is the repressive fire-fighting service of Amsterdam Airport Schiphol Fire Service. Schiphol is responsible for aircraft fire-fighting pursuant to international laws and regulations. On the basis of a Covenant with the Kennemerland Safety Region, Schiphol also provides basic fire-fighting services at the Schiphol location. This also includes fighting building fires and providing emergency response;

Professional Competence and Business Management: responsible for the fire-fighting resources and accommodation, training and drills of Emergency Response. This department also provides safety training (such as Company emergency response), both for Schiphol personnel and for external customers. Training for aircraft fire-fighting is also provided for external fire brigades from the Netherlands and other countries;

Pro-action, Prevention & Planning: advises on physical safety, both on a policy basis and for new and existing buildings. The department provides the information that the repressive fire-fighting service needs before and during emergencies, in the form of floor plans or procedures. The department also provides policy documents, covenants and cooperation agreements and direction in preventing brute force and extreme violence.

The costs are allocated on the basis of apportionment key A1d (100% direct allocation to PMC Aviation).

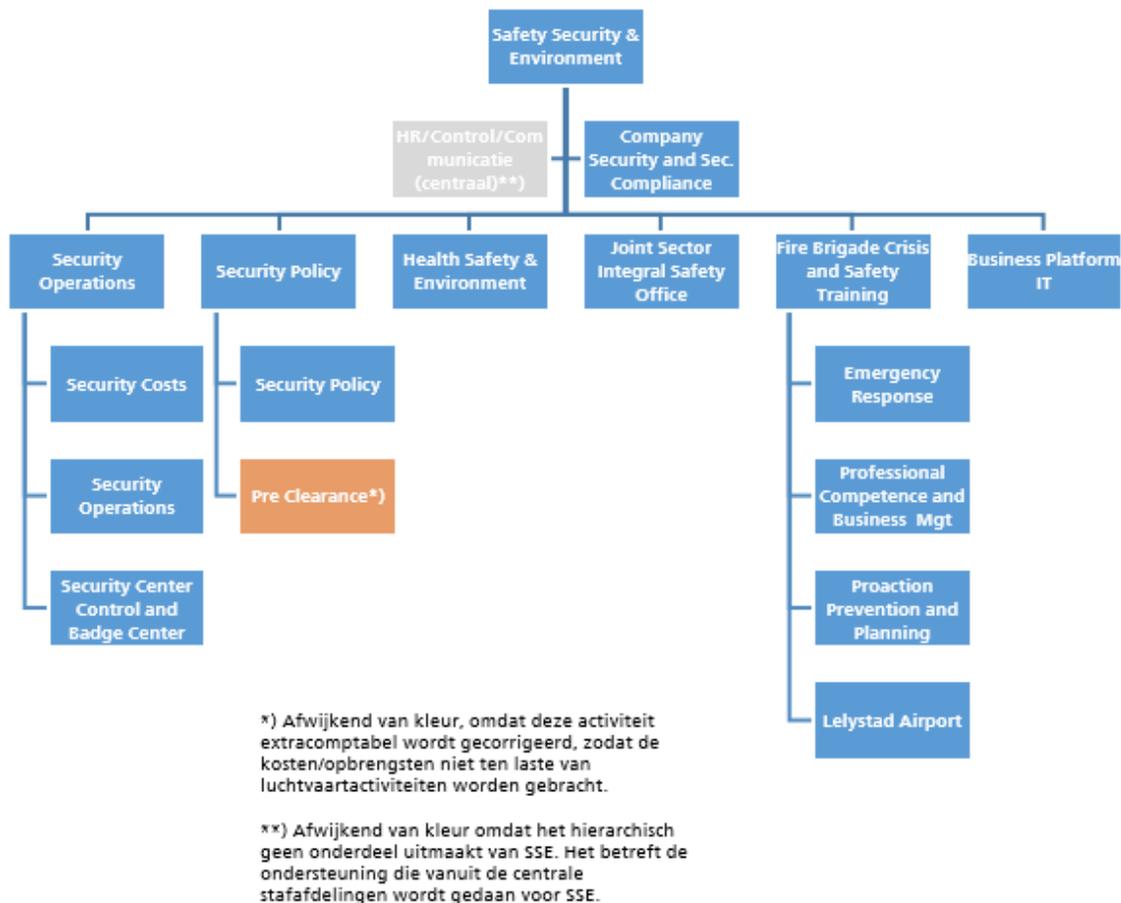
Safety, Security & Environment / Company Security and Security Compliance

The Company Security and Security Compliance department is responsible for security quality & compliance, the independent quality and compliance audit of security, including stakeholder management in respect of government and external inspection visits. It also handles the authorisation of admission of companies to security restricted areas and company security.

The costs are allocated on the basis of apportionment key A7d (shared key based on PMC Aviation and PMC Security).

Business Platform IT

The Business Platform IT department is responsible for the maintenance and management and the licences of all IT systems that are primarily used by SSE. This ensures that customer focus is given central importance and that, by means of data and technology, maximum value is realised for the business and for its direct customers. Additionally, this method of organising reduces underlying dependencies, which improves time-to-market, and this is crucial in the continually changing environment of the airport. The costs are allocated on the basis of apportionment key A7h (shared key across several PMCs).



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

## 5.2 Creation of financial information

### 5.2.1 General

The Allocation System is based first of all on the principle that the costs of operating assets that are only used for aviation activities should be 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 apportionment key. This apportionment 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 apportionment key, a fixed measurement point in the year is taken, where possible, in order to determine the specific value of the apportionment key (for a procedure description, see Section 7.2.2).

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 in such a way that they have an interest in invoicing these costs to the other department which should meet the costs. Budgets and procedures are designed in such a way that the management of RSG is stimulated to charge the costs to the actual internal or external user. The procedures of RSG's Finance organisation are arranged in such a way that parties only accept costs (recorded at primary level or allocated) if they effectively have to bear these costs from their organisation based on actual use. Every (main) department has a navigator 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 Articles 2 and 29 of the Amsterdam Airport Schiphol Operation Decree. Given 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 or the Landscape Design Plan are not allocated to aviation activities.

### 5.2.2 Pricing in respect of allocations

RSG's main activities are aviation activities. In addition, RSG also performs a number of 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). Services used for aviation activities are sometimes purchased from the non-aviation PMCs. These are services that might also be purchased 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 costs of the operating assets involved	(NB 1)
+ Cost of capital of the operating assets involved	(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 on the IT workspace rate and the accommodation costs per workspace. The IT workspace rate is determined by dividing the total costs of the Office Automation, Connectivity and Mobile services by the weighted average of the number of user IDs and the mobile telephones in the departments to which the costs are recharged. The formula for determining the weighted average = (number of user IDs x 75%) + (number of mobile telephones x 25%).

The accommodation costs per workspace are determined by dividing the rental payments, as recorded by Facility Services, by the budgeted number of FTEs in 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 5.1.3. 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, on the contrary, the assets are allocated to the receiving department, depreciation and cost of capital are not included in the amount of the internal invoice, so as to avoid duplicating the allocation of these costs to the receiving department.

**NB 2**

The surcharge for the overhead for personnel costs of the department concerned is or is not included, on the basis of actual use, in the cost price calculations of the internal invoicing.

**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 on the basis of the following formula:

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

Stafkosten BA Aviation		<b>€ 500</b>		
Exploitatiekosten incl. afschrijvingen afdelingen binnen OU Aviation (excl. Stafkosten BA)				
Afdeling	AO&AP	Asset-management	Safety Security & Environment	Totaal
Exploitatiekosten incl. afschrijvingen	4.000	11.000	5.000	<b>20.000</b>
Opslag voor BA overhead, voor diensten van afdelingen binnen Aviation = $500 / 20.000 = 2,5\%$ Deze opslag wordt berekend over de exploitatiekosten incl. afschrijvingen die de betreffende afdeling zelf maakt t.b.v. 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, in determining the full cost for the FTE concerned a surcharge is included 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 [Staff & Group A3 and A6]). 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 recognised, on the basis of allocation keys A3 and A6, by the PMC where the costs of the FTE were originally recorded (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' are always allocated to the PMC which originally seconded the FTE. The internally invoiced personnel costs (income for the department providing the FTE) are not deducted from the cost item personnel costs but are recognised separately as negative costs (costs internally invoiced) or internal revenues. No adjustment is therefore stated in the allocation of Human Resources and Group and Facility Management.

The full cost method does not include a surcharge for the A5 Staff & Group key. Allocation key A5 is determined on the basis of the costs of the PMCs already allocated (net costs). Contrary to allocation keys A3 and A6 as referred to above, the costs internally invoiced to other departments are in fact taken into account, which means that the inclusion of a surcharge in allocation key A5 would result in a double count for the PMC receiving the service. 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 a department and that can be carried out with no or hardly any management attention or effort on the part of the staff of the department. In this specific situation, it will suffice to charge only the direct costs attached to supplying the service, so without determining surcharges and cost of capital. This is based on the condition that the above involves relatively small amounts and that the PMC does not need to make any or hardly any 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.

Internal invoicing for the following relates to ancillary activities:

- D8 Aviation/ASM – Utility projects;
- D10 Aviation/ASM – Landside landscaping activities;
- D27 Aviation/AO&AP ticket readers;
- D30 Aviation/ASM - HBS Hold baggage screening. Although the amount concerned for this internal invoicing is not relatively small, the internal invoicing is nonetheless considered to be an ancillary activity, as this relates solely to an administrative transfer.

### **5.2.3 Principles for the determination of equity and results**

The commercial principles for determining equity and the result are based on IFRS and set out in RSG's external Financial Statements in the chapter entitled 'Accounting policies for consolidation, valuation and determination of the result'. Where IFRS are inconsistent with conditions explicitly included in the Aviation Act, the Aviation Act prevails in determining the charges and the accounting of these charges, and the interpretation applicable to these as given by ACM. In addition, a limited number of adjustments

are applicable to the accounting policies in conformity with IFRS, as described in Section 5.2.4. These accounting policies (IFRS) are based on the following important principles:

**Going-concern principle:** The Financial Statements are compiled on the assumption that RSG's continuity is guaranteed and that the business can be continued in the foreseeable future.

**Consistent basis:** The Financial Statements present, in a systematic manner, the composition of the tangible fixed assets and the composition and extent of the total costs and turnover at the end of the financial year and for the financial year respectively. Valuation principles will solely change in future if there is a change in the valuation principles applied in RSG's external Financial Statements or in the Amsterdam Airport Schiphol 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. If the criteria for the recognition or derecognition in the balance sheet) of an asset or liability are fulfilled, the criteria for the simultaneous recognition of the associated income or expenditure in the income statement will be fulfilled as well.

#### 5.2.4 Determination of the Regulatory Asset Base

The Amsterdam Airport Schiphol Operation Decree contains a number of specific rules on the allocation of assets to aviation activities. Tangible fixed assets are allocated to aviation activities in accordance with their use for aviation activities. For this purpose, the apportionment keys described in this Allocation System are applied. The law refers to the value of the tangible fixed assets that may be allocated to aviation activities as the Regulatory Asset Base (RAB). The calculation of the RAB is subject to specific rules, which have the effect that there are four points on which deviations exist compared with the value of tangible fixed assets in the external annual report that must comply with IFRS:

1. The Regulatory Asset Base should not include any assets other than Tangible Fixed Assets (Article 29(4) and (6)).
2. Tangible fixed assets are not used for aviation activities until such time as they are put into operation for that purpose (Article 29(5)).
3. A special calculation method applies to the value of assets and the depreciation costs relating to large investments ('unüiteiten' method, Section 29(9) and (10)).
4. 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 Financial Statements.  
The differences are explained below.
  - Under the Aviation Act, construction period interest is allocated over the entire average capital invested in assets under construction, whereas in the external Financial Statements construction period interest is only calculated over the borrowed capital component.
  - The percentage of construction period interest applicable under the Aviation Act is equal to the WACC. The external Financial Statements apply the cost paid on borrowed capital 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 only allocated for investments that involve a production period of more than one year and require a minimum investment of EUR 10 million. In RSG's financial records, the calculation system used for the external Financial Statements is applied to 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 of the financial records at the time at which the new charges for aviation activities are calculated and at the time at which the annual financial accounts for aviation activities are compiled. These adjustments are administered off the books and recorded in a verifiable manner. Please see the external annual report for the accounting policies applied in that report.

#### **5.2.4.1 Reconciliation of differences between the external Financial Statements and the Financial Accounts under the Aviation Act**

The RABs for Aviation and Security are determined on the basis of the value of the fixed assets of the Aviation Business Area in the external Financial Statements:

- Splitting up the Aviation Business Area into Aviation and Security.
- The allocation of tangible fixed assets for aviation activities (in which specific assets, such as the Landscape Design Plan (see Section 5.2.1.) and operational assets used for PRM ('persons with reduced mobility') cannot be allocated to aviation activities).
- Addition of specific intangible assets (such as capitalised hours spent on software development)
- The addition of movements arising from the 'unuïteiten' method.
- The addition of movements arising from the calculation of the construction period interest.

The first three adjustments are performed on the basis of RSG's financial records. The last two adjustments are recorded off the books as are the specific assets as stated under the second bullet point.

The Aviation Act defines the Regulatory Asset Base (RAB) as the average book value of the tangible fixed assets 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 book value on 1 January and 31 December of the relevant financial year. The RAB consists exclusively of tangible fixed assets in use. Financial fixed assets, intangible fixed assets, assets under construction, operating capital and liabilities are not, in principle, included in the RAB, unless explicitly described in this document.

The Amsterdam Airport Schiphol 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 on a number of points. Based on the current state of reporting regulations, this applies to operational software used for aviation activities.

Reporting rules classify software as intangible fixed assets. Although the Amsterdam Airport Schiphol Operation Decree only refers to tangible fixed assets, the software for aviation activities, as soon as it is actually used, is counted as part of the RAB because software is an essential element in the business processes (e.g. operation of the baggage system, self-service check-in, but also the financial accounting software).

The software is either purchased externally or developed internally. Software purchased externally is capitalised at cost. With regard to software developed internally, the internal and external hours in the implementation and aftercare phases of ICT projects are capitalised on the basis of time sheets (if an Agile development method<sup>4</sup> is applied, this relates to hours in the realisation phase). Internal and

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<sup>4</sup> Agile means working for short periods and cyclically to enable faster and better anticipation of changes. Multidisciplinary teams work on end products in short periods of two to four weeks, referred to as

external hours in the phases of starting up a project and initiating a project are not capitalised (if an Agile development method is applied, this relates to the hours in the start-up phase and the phase of continuous delivery). The hourly rate is based on a full cost calculation including IT&Data, BA and group overheads. Software is depreciated on a straight-line basis over the useful life.

Where this document refers in respect of the RAB to 'Tangible Fixed Assets' used for aviation activities, this term is deemed, where applicable, also to include the items mentioned explicitly in this document which are not recognised under the same asset category in the Financial Statements.

#### **5.2.4.2 Commercial principles**

The main commercial principles regarding tangible fixed assets are set out in RSG's external Financial Statements in the chapter entitled 'Accounting policies for consolidation, valuation and determination of the result'. 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 and the amount can be measured reliably. Three categories of assets are distinguished in this context:

- Software 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 investment property presented under Investment property
- Assets under construction or development for future operating activities are not depreciated. Impairments as described below may apply, however.

##### **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. For the purpose of the Aviation Act, historical cost (the original cost) is the ceiling for the valuation of assets, and changes in value may therefore not exceed this ceiling under the Aviation Act. Subsequent expenditure is added to the book value of these assets if it is probable that the Group 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 over the useful life of the asset concerned, which depends on its nature and its components. Useful lives and residual values are re-evaluated 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 apportionment key used.

##### **Impairment**

The book value of non-current assets (which include assets under construction or development and assets used for operating activities) are tested periodically against their recoverable amounts if there are indications of impairment (see below for a number of examples). The recoverable amount is the higher of

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sprints. Each sprint progresses through the cycle of planning, analysis, design, testing and implementation. A sprint can be in any of the following phases: start-up phase, realisation phase, management and continuous delivery. Only the realisation phase is eligible for capitalisation.

an asset's net realisable value and its value in use. Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated selling costs. Value in use is based on the present value of the estimated future cash flows from continuing use of an asset and from its disposal at the end of its useful life. These tests are performed at cash-generating unit level, with Aviation and the commercial activities, such as shops, catering, parking and advertising within Schiphol Commercial, treated as a single cash-generating unit. If the book value exceeds the recoverable amount, the difference is recognised as an impairment loss in the statement of income and the book value 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 loss, the book value of the asset is increased to the recoverable amount. The increased book value must not exceed the book value of the asset after depreciation that would have been determined if no impairment had been recognised for the asset in prior years.

Indications of possible impairment:

External indications:

1. The asset's or cash-generating unit's market value has declined during the financial year significantly more than would be expected as a result of the passage of time or normal use.
2. Significant changes with an adverse effect on the entity have taken place during the financial year, or will take place in the near future, in the technological, market, economic or legal environment;

Internal indications:

1. Evidence is available of obsolescence or physical damage of an asset or cash-generating unit (CGU).
2. Plans exist to discontinue or restructure the operation to which an asset or CGU belongs.
3. Market interest rates or required rates of return on investments have increased during the past financial year, and those increases are likely to affect the discount rate and decrease the recoverable amount materially.
4. Evidence is available from internal reporting that indicates that the economic performance of an asset or CGU is, or will be, worse than expected.
5. Cash flows for acquiring the asset, or subsequent cash needs for operating or maintaining it, are significantly higher than those originally budgeted.
6. Actual cash flows or operating profit or loss are significantly worse than those budgeted.
7. A significant decline in budgeted cash flows or operating profit, or a significant increase in expected loss.

The list of indications is not exhaustive. Other indications that an asset may be impaired may be identified.

When the assets are ready for use, they are transferred at historical cost from the 'assets under construction or development' to the 'assets used for operating activities', which is also when the straight-line depreciation at the expense of the income statement commences.

**Maintenance**

A distinction is applied between major maintenance on the one hand and preventative and corrective maintenance on the other. A Multi-year Maintenance Plan (MYMP) is used for major maintenance, in which the various maintenance projects are planned 5 years ahead. The costs of this maintenance are usually capitalised, as it extends useful life and as a minimum maintains existing capacity, usage possibilities or quality. Preventative maintenance is scheduled one year in advance and corrective

maintenance is used to remedy malfunctions. As a rule, these are maintenance costs relating to the correct and reliable operation of assets. The costs relating to these types of maintenance are charged directly to the operating statement.

### **Leasing**

At the inception of a contract, RSG assesses whether the contract is, or contains, a lease. A contract is, or contains, a lease if the right to use a specific asset during a specific period in exchange for consideration can be derived from that contract. For all leases, right-of-use assets are accounted for that represent the right to use the underlying assets, as well as lease liabilities that represent the obligation to settle lease payments. In accordance with the provisions of IFRS 16, RSG does not apply this method of recognition to short-term leases (shorter than 12 months) or to leases of assets with a low value (individual value of less than EUR 5,000). The lease payments that relate to short-term leases and assets with a low value are recognised on a straight-line basis as lease expense in the income statement over the term of the lease.

Right-of-use assets are initially recognised at cost, i.e. the amount that is equal to the lease liability, and subsequently at cost less any accumulated depreciation and impairment losses, and are adjusted for any remeasurements of the lease liability. The right-of-use assets are recognised in the same item as similar assets that are owned by Schiphol Group. If the lease transfers ownership of the underlying asset by the end of the lease term or if the cost of the right-of-use asset comprises the exercise of a purchase option, the asset is depreciated from the commencement date to the end of the useful life of the underlying asset. If the lease does not transfer ownership of the underlying asset by the end of the lease term or if the costs of the right-of-use asset do not comprise a purchase option, the right-of-use asset is depreciated over the shorter of the lease term or useful life.

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, both for the subscription fees and for the fixed maintenance costs relating to the asset. The variable maintenance costs are not included in this and are therefore recognised as other expenses in the income statement. RSG applies the IFRS 16 standard in this connection. If the lease contract states an underlying interest rate, RSG applies that interest rate. That is the implicit interest rate. If the lease contract does not state an underlying interest rate, RSG uses the incremental borrowing rate (= marginal interest rate). That incremental borrowing rate is the interest rate that RSG would have to pay on loans with the same commencement date and the same term as the lease contract. The incremental borrowing rate is calculated on the basis of Bloomberg mid-swap interest rates and credit spreads on the basis of listed bonds of RSG and those of comparable companies.<sup>5</sup>

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<sup>5</sup> The euro swap rate is taken from Bloomberg (financial information system) for various maturities (e.g. five years, seven years, etc). The midpoint between the 'Bid' and 'Ask' prices is used for this, hence the term '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 similar companies.

RSG has various bonds listed on Euronext with varying maturities, such as ISIN numbers XS1301052202, XS2153459123 and XS1900101046. These are regularly traded, and this provides a basis for determining a price and 'yield to maturity'.

RSG receives an estimate of our credit spreads from various banks. The banks determine these in the manner described above. They consider bonds of RSG and similar companies. It is not possible to state a specific weighting. In general, bonds of RSG are preferred for consideration in this connection. If any data points are unavailable (for instance, specific maturities), this is supplemented with bonds of comparable companies.

A change in the lease liability (and therefore a change in the book value 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 an option to purchase the underlying asset.

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

#### **5.2.4.3 Financial accounts**

The RAB is recognised in the following ways in the annual financial accounts of aviation activities: a separate overview of assets allocated in full and in part; a separate overview of assets other than large investments, while the large investments recognised in accordance with the 'unuïteiten' method are also presented.

The RAB is reduced by depreciation, sales and impairments, and increased by investments the moment they are put 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 there are indications of impairment, the book value of tangible fixed assets is compared with the recoverable amount. The recoverable amount is the higher of direct net realisable value and value in use. The direct net realisable value is the amount that can be obtained from the sale of the asset. The value in use is the discounted value of the estimated future cash flows from the useful life which the asset is expected to generate. If the recoverable amount is lower than the book value, an impairment equalling the difference is recognised in the income statement and deducted from the book value of the asset. This impairment is allocated to the PMC that used the relevant 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 apportionment key that is used to allocating the costs of the assets. Furthermore, straight-line depreciation over the remaining useful life is adjusted.

#### **5.2.4.4 Sale of Tangible Fixed Assets**

Given the nature of the assets and the activities, tangible fixed assets are rarely sold. The sale of fire vehicles, cars and snowploughs and gritters form exceptions. The proceeds, write-down of assets and profit / loss realised on these sales are registered by the PMC that used the assets prior to the time of sale.

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

The book value of assets allocated to aviation activities is based on the acquisition or manufacturing price paid by RSG at the earliest time at which RSG acquired or manufactured 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 their book value 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 conducted and resulted in the write-off of the asset at the relevant PMCs / departments / participations engaged in aviation activities.

If the relevant asset was partly used for aviation activities, the above results are allocated in proportion to the apportionment 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 settlement in arrears. Effects on the airport charges will be included at the time of settlement, i.e. the next time the charges are determined after the end of the financial year in which the sale took place. The above points of departure 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.

#### **5.2.4.5 Registration of Tangible Fixed Assets**

Tangible fixed assets are registered in RSG's financial system (Oracle), in the sub-modules 'projects' (during the investment phase) and 'assets' (once they have been put into use), respectively. 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 tangible fixed assets, the proposed allocation key is submitted at the time the investment application is approved ('-Decision Gate Template'). This is based on the expected actual use. The definitive key is entered in the Oracle assets module at the time the asset is put into operation after which it is capitalised. Once every three years, measurements are carried out to determine the actual use of the asset and the allocation key is adjusted accordingly if required. The ex ante determination of the allocation keys for the triennial airport charges consultation takes place once every three years.

The allocation principle 'the user pays' (laid down by law) is applied at all times and not the principle 'the causer pays'. The consequences of Aviation activities in the terminal complex for Non-Aviation activities cannot be allocated to Aviation. A number of examples are given below:

- the loss of revenue, temporary or otherwise;
- compensation for loss of revenue potential, temporary or otherwise;
- the related consultancy costs;
- the resulting disposals of airport-owned assets and (buy off of disposals relating to) the assets of concessionaires and lessees;
- the resulting relocation costs, interpreted broadly as ensuring relocation by creating and furnishing replacement spaces;
- removal expenses, interpreted in the narrow sense, in other words only the costs attached to the physical move.

An example would be a shop that has to make way in the terminal for an expansion of a security filter. The shop can be negatively impacted by this, in various ways.

This list is not exhaustive. Situations may occur in the future which have not been specifically mentioned above, but will be allocated in accordance with the same principle.

As an exception to the above, the costs of other Business Areas arising from an Aviation activity can be charged to Aviation (possibly in the form of internal invoicing) 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 assets register, allocating assets to the Regulatory Asset Base and recognising and allocating depreciation costs:

Tangible and Intangible Fixed Assets are recorded in the Oracle assets module (assets register) Fusion Assets (referred to below in abbreviated form as 'Oracle'). Within the assets register, four levels are distinguished:

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

At the time at which the asset is put into operation (including the right-of-use assets obtained on the basis of a lease), the asset manager (this is the department to which the asset is linked for accounting purposes and whose depreciation costs are allocated via the allocation key(s) to the PMCs) draws up a delivery protocol. This protocol forms the basis for the accounts that ensure capitalisation in Oracle. In the assets register, the following details – among other details – are recorded within the correct sub-group / component:

- 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 on this, as well as the description in Section 6.2.1. providing a summary of 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.

Every asset has a PMC allocation key. By means of the PMC allocation key, the value of the asset (book value) can be allocated to the PMCs using this asset. 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 solely by one PMC (100% Aviation, 100% Security, 100% Concessions, etc.).
- B. Keys determined at central level for use by several departments (periodic measurement):
  - a. Apportionment of square metres in Terminal complex
  - b. Traffic zones (seven zones with counts and keys of their own).
- C. Other:
  - a. Investment projects for more than one PMC, to which the above keys apply: where the apportionment to the PMCs is determined when the investment is arranged and approved. The Schiphol Dynamic Displays (passenger information screens) are an example of the above.
  - b. Recording of miscellaneous activities  
The key determined for each asset relates primarily to IT 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.

Type A and B keys currently jointly comprise 99% (based on March 2020 asset records) of RSG's asset value.

### **5.2.5 Process for compiling financial accounts in conformity with the Aviation Act**

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

- a. An overview of the categories of tangible fixed assets.
- b. A breakdown of the costs and revenues relating to aviation activities.
- c. A specification of the contribution from non-aviation activities.
- d. A specification of the state at the start and the end of the relevant financial year of
- e. the settlements.
- f. A specification of the assets put into operation in the past financial year.
- g. A specification of the efficiency incentive investments as referred to in Section 8.25dg(10) of the Act.
- h. A specification of the efficiency result achieved in the past financial year.

See also Article 30 of the Amsterdam Airport Schiphol Operation Decree for a detailed description of the points under a. to g.

The financial information in these accounts is the same as the Aviation business area (comprising PMC Aviation and PMC Security) information included in RSG's external Financial Statements, plus a number of specific adjustments for the purpose of the financial accounts under 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 result in the financial accounts under the Aviation Act are the same as the accounting policies applied to RSG's external Financial Statements, with the exception of four specific principles (see Section 5.2.4). The following should be noted in respect of the more detailed explanation of item 3 of those four items (see under 5.2.4):

A special calculation method applies to the value of assets and the depreciation costs relating to large investments ('unuïteiten' method, 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 'unuiteiten' 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.

In order to apply the 'unuiteiten' method, it is necessary to determine whether there is initial overcapacity. Capacity is determined on the basis of the applicable capacity and quality standards. Schiphol does not dimension its capacity to the greatest peak that may occur, but accepts undercapacity at peak times. These standards and limits are determined by the process owners of the various process steps in consultation with the airlines and users. Account is taken for this purpose of the number of moments in which a higher capacity requirement occurs, the measures that can be taken in these cases and the impact on other airport and airlines processes in the event that a bottleneck occurs. In other words, a considered risk assessment is carried out to arrive at a commercially optimal sector result.

As a rule, peak capacities are more relevant than annual capacities for most airport processes. The normative capacity of airport processes is determined by the features of the various process steps. The capacity of processes depends on the number of aircraft and/or passengers, suitcases, cars, etc. and on location. Whereas some sub-processes are driven by departing passenger flows, others are driven by arriving passenger flows or transfer passenger flows. Some processes can be subject to an absolute maximum that cannot be exceeded (for instance, only 1 aircraft at an aircraft stand at a time) while a slightly more flexible maximum may apply to others as there can be a queue (for instance, for a security filter) or it may be less absolutely visible (for instance, passengers using a lounge at the same time). The unit of time in which the peak capacity of a process step is expressed therefore varies as well (hours, quarters of hours, 5 minutes).

Supply is determined on the basis of parameters and then the required capacity is determined on the basis of the planning rules and standards. Example: the number of passengers that constitute passenger 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 share of passengers using internet check-in, passengers' use of self-service facilities, average group size, proportion Schengen/non-Schengen, number of items of baggage per passenger, walking pace, and modality used. The required capacity is then calculated on the basis of standards such as square metres of waiting area per passenger and maximum waiting time. The standards and calculation parameters are reviewed annually with the airlines in connection with the Integral Capacity Plan (ICP) and where necessary validated on the basis of the most recent insights.

Where necessary, those standards and parameters are differentiated by process, location or customer group. This is recorded in the 'ICP Framework and Preconditions' document.

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

#### **Determination of capacity for Departure Hall**

- The relevant parameters and standards are as follows:
- The forecast flight schedule.
- Allocation rules of airlines per departure hall (as included in the CIDAR: Check-In Desks Allocation Rules).
- An average reporting pattern for passengers. Based on historical data, X% of passengers enter the departure hall 90 minutes before departure of the flight.

#### **Determination of capacity for Security**

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

#### **Determination of capacity for check-in facilities**

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

#### **Determination of capacity for Gates**

- Planning rules (as included in the RASAS: Regulation Aircraft Stand Allocation Schiphol):
- Number of gates out of service as a consequence of maintenance and projects (varying 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 put into operation in 2003, it was depreciated in the customary straight-line manner until 2007. Under the new economic regulation, the remaining book value and the remaining life are used as the basic values for the application of the 'unuïteiten' 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) legislation. In determining that number, account was taken 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 is set up. In principle, this is done every six years. For the first and second period after the Aviation Act enters into force this is 3 years (2019 through 2021 and 2022 through 2024).

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 at which the calculation of the 'unuiteiten' method is revised, there is any new insight into the forecast capacity utilisation, the 'unuiteit' will be recalculated on the basis of this adjusted utilisation. The point of departure will then be the book value according to the regulated RAB at the time at which the new 'unuiteiten' 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 unuiteiten method. To the extent reinvestments satisfy IFRS requirements, in accordance with IFRS they are capitalised in the Regulatory Asset Base when put into use and are depreciated on a straight-line basis over the useful life of the relevant component. Please see Appendix 1.1 for the Overview of the standard depreciation periods of tangible fixed assets.

### **Construction period interest**

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.

In RSG's external Financial Statements, construction period interest is capitalised only under certain preconditions, due to the application of international accounting standards (IFRS). This interest should concern investment projects of which realisation takes longer than one year and which have a minimum value of EUR 10 million. Furthermore, only the interest actually paid to third parties may be capitalised. The Aviation Act also permits capitalisation of construction period interest and applies the following definition in this respect:

'Construction period interest = costs of borrowed capital calculated over tangible fixed assets not yet put into operation.'

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

- The external Financial Statements only apply construction period interest to investments which have a production period of more than one year and a minimum investment of EUR 10 million, whereas under the Aviation Act this may be applied to all investments.
- Under the Aviation Act, construction period interest is calculated over the entire average capital invested in assets under construction, whereas in the external Financial Statements the cost of capital is only calculated over the borrowed capital component.
- The external Financial Statements apply the cost paid on borrowed capital as a percentage, whereas the WACC applies for the purposes of the Aviation Act. Reference is made to the section in the Allocation System in which the WACC is described.
- The adjustment to the construction period interest is applied as from 1 January 2007. No retrospective adjustments are made in respect of the past because, under the old rules, the 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 depreciated on the basis of the average term of the assets to which this capitalisation relates.

#### **5.2.6 Settlement of operating differences with users**

Settlements are part of the financial accounts under the Aviation Act and relate to the completed financial year. The years in which the settlement built up over the past year will be incorporated in the future charges are specified. In addition, an overview is included in the financial accounts of the past year of the settlement for prior financial years incorporated in the rates in the year.

In accordance with Section 8.25dg Schiphol sets off:

- (1). Differences between estimated and actual revenues and expenses, in connection with forecasts and the realisation of the volume of traffic and transport, as derived from the financial accounts.
- (2). Adjustment of the security charges, the extra revenues obtained from the security charges after a structural measure was cancelled and the security charges for civil aviation were not yet adjusted accordingly, as derived from the financial accounts.
- (3). The revenue as a result of the difference between the charge set by Schiphol and the charge set by Schiphol further to a decision taken by the Netherlands Authority for Consumers and Markets. This follows from the financial accounts.
- (4). The revenue as a result of the difference between the charge set by Schiphol and the charge set by Schiphol further to a decision taken by the Netherlands Authority for Consumers and Markets or a court decision. This follows from the financial accounts.
- (5). The increase or decrease in revenue as a result of a decision of the Netherlands Authority for Consumers and Markets or a court decision that has consequences for the structure of part of the rates. This follows from the financial accounts.
- (6). The difference in depreciation costs, costs of capital and operating costs as included in the investment budget and the actual depreciation costs, costs of capital and operating costs as they follow from the financial accounts.
- (7). The differences between the estimated and actual costs in connection with activities at the request of a user or imposed by the government. These differences follow from the financial accounts.

- (8). With a view to an adjustment of the rates as referred to in Section 8.25d (4) and (5), and with due observance of those paragraphs, the airport operator sets off the increase or decrease of the costs resulting from the beginning or cessation of the exceptional and unforeseen circumstances referred to in Section 8.25db (2). The increase or decrease of the costs referred to in this paragraph follows from the financial accounts.
- (9). If the actual investment expenditure is lower than the investment budget and the difference between the expenditures and the budget exceeds the percentage of 5% set by the Amsterdam Airport Schiphol Operation Decree, Schiphol will set off this difference during the remaining years of the three-year charges period in which the investment project, or a component thereof is commissioned and for the subsequent three-year period. The settlement of the difference in the period referred to above is equal to half of the difference in the annual depreciation costs, costs of capital and operating costs resulting from the difference between the investment budget and the actual expenditures of the investment project. The difference follows from the financial accounts.
- (10). If the actual investment expenditure exceeds the investment budget and the difference between those expenditures and the budget exceeds the percentage to be set by the Amsterdam Airport Schiphol Operation Decree, then, in derogation from the above in the preceding paragraph 9, the difference in depreciation costs, costs of capital and operating costs will be excluded from the costs and the charges for the remaining years of the charges period, in which the investment project or a component thereof is commissioned and for the subsequent three-year period. The provisions of this paragraph 10 do not apply if and insofar as the difference between the investment budget and the higher actual investment expenditure is the result of exceptional and unforeseen circumstances.
- (11). The difference between the estimated and actual costs in connection with insurance premiums to cover damage resulting from terrorism, as determined from the financial statements.
- (12). The differences between the estimated and actual costs related to a delay in the execution of activities, compared to the forecasted time frame, as determined from the financial statements.

The way in which the settlements are spread across the subsequent financial years is laid down in Article 20 of the applicable Amsterdam Airport Schiphol Operation Decree. is laid down in Article 20 of the applicable Amsterdam Airport Schiphol Operation Decree.

#### 5.2.6.1 Settlement rules for efficiency incentive investments > €20 million allocated to Aviation activities (Aviation and Security combined)

A description is provided below of how investment proposals are produced within Schiphol and how they are allocated to the aviation activities. This is followed by a description of how the registration of a project in Schiphol's systems and the decision-making on it take place. Lastly, a description is given of how the efficiency or inefficiency result is determined. This also includes a description of how these duties and responsibilities within these processes have been assigned within the Schiphol organisation.

#### **Investment proposals**

The Strategy & Airport Planning (S&AP) department is responsible for the long and medium-term development of the airport, as set out in the Masterplan and the Mid-term plan. The requirements of senior users (such as, for instance, Airport Operations & Aviation Partnerships, Safety Security & Environment and Asset Management) that derive from the 24/7 operations, the management of the operating assets and the infrastructure as well as the major stakeholders are incorporated in the

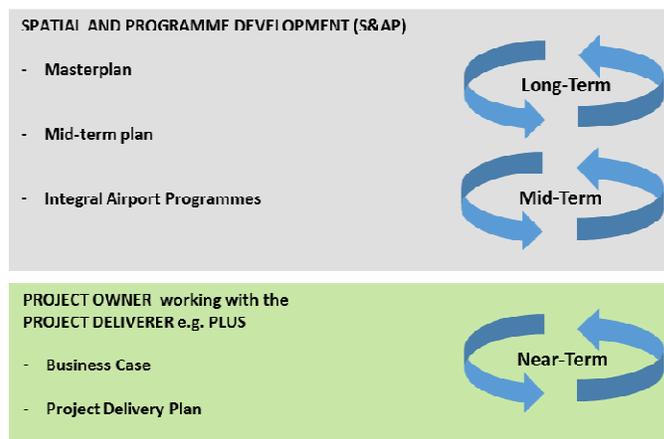
Masterplan and the Mid-term plan (MTP). The MTP charts the principal direction of the development of the airport, which is then translated into the Business Plan, supplemented by what is required elsewhere for operation. The MTP and the Business Plan jointly form the total investment portfolio.

Asset-related developments as included in the above plans form the input of what is referred to as the Capital Lifecycle process. The Capital Lifecycle process is aimed at a controlled realisation of these Assets by means of four Decision Gates, each of which provides for a specific element of asset development.

The process commences at S&AP, which assesses whether the total investment portfolio is achievable (is there sufficient manpower), feasible (does it dovetail with operations) and financeable. Initiatives for new assets are assessed by S&AP against the total investment portfolio, with the aim of ensuring that new asset initiatives are realisable and add value, before proceeding to develop them. S&AP maintains an overview of the total investment portfolio by logically clustering asset developments in three Airport Programmes (Terminal & airside, Baggage and Landside accessibility & real estate). These programmes monitor and coordinate projects that are interrelated (integrality), so as to ensure that projects do not interfere with each other and that the targeted added value for the organisation is delivered.

**The Capital Lifecycle process comprises:**

- The integral process of developing solutions to deliver and evaluate new operating assets and infrastructure (this process is organised in phases and stages),
- Description of roles, responsibilities and controls (steered by means of the Capital Lifecycle Board (CLB) and decision-making moments).
- The Capital Lifecycle process is used for all asset-related solutions and projects (CAPEX). All initiatives in excess of €500,000 are required to be submitted to the CLB for decision-making.



The Airport Programme Leads of the three Airport Programmes within S&AP are responsible<sup>6</sup> for compiling the integral programmes and for the development of strategic topics up to and including

<sup>6</sup> The Programme lead is the person (persons) who is (are) responsible for a specific domain at Schiphol and the coordination of projects within it (spatially, sequentially, etc.). Three domains/clusters are identifiable: Terminal and airside, Baggage and Landside Accessibility & Real Estate

Decision Gate 2 of the Capital Lifecycle. Non-strategic topics are addressed by a Project Owner directly as from Decision Gate 1.

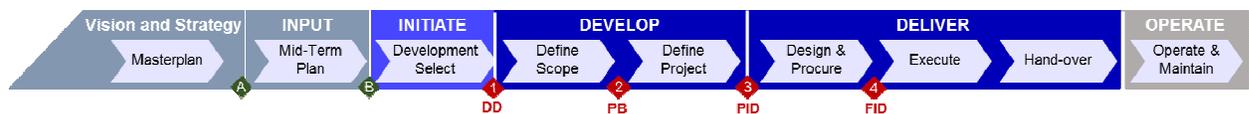
After Decision Gate 2, S&AP hands over the defined scope of a project to a Project Owner (PO). The Project Owner then becomes responsible for directing the realisation of the project. This is understood to comprise drawing up a Schedule of Requirements, a design, further refining of the business case, etc., following which – after Decision Gate 4 – the physical realisation commences. The Project Owner does this jointly with the Project Deliverer (PD) (Schiphol Projects department) who coordinates the actual realisation including directing the contractor on the PO's behalf.

The PO is responsible for the correct and complete execution of projects by the PD. As soon as a PO and PD have been appointed, a Project Board is established. The PO chairs this Project Board, the members of which also include representatives of the future users (senior users). The Project Board is the highest management level of a project in progress and determines its direction and takes important decisions concerning the project. The PD reports to the PO and to the CLB on the progress of the project.

A standardised project management method is applied within Schiphol based on Prince2.<sup>7</sup> Within Prince2, a project is defined as a temporary organisation aimed at creating one or more results/products, based on a joint business consideration. An investment project may be part of a cluster of several projects and still be independently considered a project in connection with the efficiency incentive. This depends on the following criteria: procurement strategy, location, planning, management, user of the product (senior user) or deliverable products.

In the investment plan, various projects can be clustered by theme, for instance, within the three programmes.

Graphic depiction of the Capital Lifecycle process including the Decision Gates (DG) that are used within Schiphol:



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

- Decision Gate 1 (DG 1): Development Decision (referred to as DD in the diagram above);
- Decision Gate 2 (DG 2): Project Brief (referred to as PB in the diagram above). After DG 2, a project will or will not be created; the estimate in DG2 is used as a basis for determining whether a project is defined as an efficiency incentive project – if applicable, a project group will be established for that purpose;
- Decision Gate 3 (DG 3): Preliminary Investment Decision (referred to as PID in the diagram above). After this, consultation on an efficiency incentive project will take place within the project group established for that purpose;

<sup>7</sup> PRINCE2 (acronym for Projects in Controlled Environment, version 2) is a project management method. This method is aimed at the management, direction and organisation of a project and has been developed by the UK semi-public organisation Office of Government Commerce (OGC).

- Decision Gate 4 (DG 4): Final Investment Decision (referred to as FID in the diagram above). The tendering and contracting will take place after this. The budget within this DG 4 serves as a basis for determining the efficiency result of an efficiency incentive project.

Up to and including DG 1, there is no project yet, but only an initiative concerning a problem and/or a functional request. That functional request is elaborated between DG1 and DG2, so that it is clear by DG2 what potential solution is proposed (Asset or Non-Asset solution), why, how it will work (in outline) and whether this is achievable, feasible and financeable. In sum, by DG2, the CLB wants to have sufficient confidence in the potential solution before providing approval for converting this into a project. The functional request for strategic topics is developed by S&AP (up to DG2), and the functional request for non-strategic topics is developed by the Project Owner.

A project may commence after DG 2. In the course of this phase, the PO and PD will be appointed, a project plan will be written and the functional requirements will be elaborated in further detail. After DG 3, the design process will start and possibly the tendering and/or contract award to the main contractor for the realisation. Only after approval in DG 4 will the budget for the realisation be released, on the basis of the design and the chosen contract party. For the purpose of determining the expected investment expenditure in the various Decision Gates (DG 2, 3 and 4), the Cost Expertise Center (CEC), which is part of the Procurement & Contracting department, will draw up an estimate, for which the degree of uncertainty will be higher in DG 2 than for estimates at DG 3 and 4. The basic principles applied are designated for these estimates. The allocation of the budget for aviation activities is also estimated on the basis of the future use of the deliverable operating assets and infrastructure. The future use is determined by determining who will be using the asset after it is delivered. Depending on the asset, this may, for instance, be carried out on the basis of m<sup>2</sup>. This results in a provisional allocation key. The Navigator concerned will assess the estimate drawn up of expenditure and allocation for a project.

Based on the investment plan, the Portfolio Management department, in cooperation with the line organisation & S&AP, prepares the Aviation Development Plan (ADP). The ADP is derived from the integral Business Plan. This ADP comprises the element of the investment plan that is allocated to aviation activities. In addition, the following is stated for each project with an investment budget to be allocated to aviation activities of 15 million or more: the total estimated investment amount, the total investment amount to be allocated to aviation activities and the allocation percentages applied. The ADP is part of the consultation with airlines every three years.

The efficiency incentive system applies for investments made in full or in part for the aviation activities (Aviation and Security combined) and for which the forecast expenditure for aviation activities amount to  $\geq$  €20 million. If the under- or overrun between the actual investment expenditure and the adopted budget in DG4 (Section 8.25df (4)) of an investment project exceeds 5%, the costs resulting from this overrun will for a certain period be fully absorbed by Schiphol, whereas the cost advantages in a certain period will be shared equally between the airport operator and the users. This gives Schiphol an incentive to keep the actual costs of an investment project within the adopted budget. Before undertaking such a project, a project group will be 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 formulate a realistic budget. Specific process agreements will be made within each project group that are recorded in project-specific Terms of Reference.

The Portfolio Management department is responsible for identifying future projects to which the efficiency incentive system applies (on the basis of an estimate at DG 2). Following this identification by Portfolio Management, an Aviation Act project group (Section 8.25df (1)) is established on the instigation

of the Pricing department. Next, the functional requirements and the estimate for the project are elaborated (between DG 2 and DG 3) and submitted for consultation to the project group concerned.

After completion of the design phase of a project, the budget for the actual realisation of the project is prepared and submitted for approval in the CLB (this is in DG 4). Then the budget is adopted with the Aviation Act project group (Section 8.25df (4)). For the purpose of determining the efficiency result,

this approved budget is compared with the realisation of the project and shared with the Aviation Act project group, as finalised in the (provisional) End of Project Report (Section 8.25df (5)). The budget includes provisions for changes and risks. ~~The realisation on the provisions for risks is eliminated for the purposes of determining the efficiency result, since the materialisation or non-materialisation of risks and costs relating thereto has no bearing on any efficiency or inefficiency result.~~ The project budget is recorded in the Oracle Projects system by the Project Controller concerned.

In order to maintain proper insight into the investment expenditure during the design and realisation of the project, the investment project is set up with a task structure in Oracle Projects. The task structure differentiates between various project cost categories, properly enabling the PD to manage and control the project financially.

#### Change and risk management:

The documents that are submitted to the CLB for decision-making include budgets (provisions) for changes and risks that may occur during the investment project. In the larger investment projects, separate procedures have been drawn up for managing both the changes and the risks, and officials are appointed in the roles of Configuration, Issue and Change Manager and/or Risk Manager.

#### Change management

If a change occurs, an impact analysis is carried out regarding time, money and quality and the impact on the End of Project or EOP (total expected project costs / investment expenditure). Overall, there are two types of changes: changes that prove necessary during the project to be able to realise the defined scope and changes that result in a change in the previously defined scope. In accordance with a defined change procedure, the change budget that is part of the project estimate and final budget can be used for changes within the scope of the project. In the case of a reduction or expansion of the original scope (scope change) the project estimate and budget of the investment project will need to be adjusted, and the required budget will need to be requested or returned in the CLB. In the case of a project with an Aviation Act project group, this scope change will need to be submitted separately in the Aviation Act project group for consultation (in accordance with Section 8.25df (6)). Administration of the use of the change budget is carried out in conjunction with the Configuration, Issue and Change Manager and the Project Controller.

#### Risk management

Risk management contributes to assessing risks for the (project) goals, in terms of their causes and consequences, probability, impact(s) and timing and of the choice of measures in anticipating these. The Risk Manager of the project engages in risk identification, risk assessment, planning and implementing controls. The identified risks are recorded in a risk register that comprises a summary of those risks (including description and assessment) and possible controls that Schiphol has identified. The risk budget that is requested as part of an estimate or the budget is linked to the risk register and can be applied if a risk listed in the risk register occurs. If a risk occurs, an impact analysis is carried out of time, money and quality impacts on the EOP. ~~If the risk-related expenditure is lower or higher than budgeted, both underspend and overspend are disregarded in determining the efficiency incentive. An underspend on a budget item, for which a risk has also been included in the risk register, must not lead to a bonus for~~

~~Schiphol, nor may an overspend lead to a malus.~~ Administration of the use of the risk budget is carried out in a collaboration between the Risk Manager and the Project Controller.

### **Determination of (in)efficiency incentive**

When a new asset is put into use, a provisional financial delivery protocol is drawn up by the Project Controller on the basis of the project expenditure recorded in the project accounts up to and including the date on which use of the asset commences. When the use of the new asset commences, there is no full insight yet into the total project expenditure as the project has not yet been fully completed. Owing to operational pressures, the assets are often put into use before the entire project is fully completed. As a result, there are always remaining matters (aftercare phase) and shortcomings identified in use that need to be resolved. That gives rise to costs that cannot be immediately estimated when use of the asset commences. After a period of six months after the date on which use of the asset commenced, there will be sufficient insight into the costs for aftercare, and any repair work and comparison between the adopted budget and actuals can take place on the basis of the (provisional) End of Project Report. This also requires estimating the last expenditures for the remaining matters outstanding. In consultation with the Project Manager and the Navigator, the Project Controller provides the report with the comparison between the adopted budget versus actual costs (Section 8.25df (5)). The Pricing department will register the effect of the efficiency incentive off the books (not in Oracle Projects but in Excel) and include this in the annual settlement (see Section 8.25dg (9) and (10)).

### Principles for determining efficiency incentive

- The efficiency incentive system applies solely to the portion of the expenditure on aviation activities (= Aviation and Security combined). The key for the total expenditure per investment project for determining the share of aviation activities is determined on the basis of future use of the assets. The key applied is documented in the ADP and is part of the consultation procedure of the investment programme.<sup>8</sup>
- The efficiency incentive system does not apply if the forecast investment expenditure for aviation activities is lower than €20 million. This is determined on the basis of the indication or estimate available upon decision-making in DG 2.
- The efficiency incentive system is determined by comparing the approved budget adopted (from DG4, ~~excluding~~ the risk provisions) for the investment project for aviation activities against the actual investment expenditures (~~excluding~~ the risk prevention and control expenditure) on the investment project for aviation activities.
- The comparison of the actual investment expenditure and the adopted budget for the purpose of determining the level of the efficiency incentive is carried out on the basis of the following basic principles:
  - allocation key: the comparison is carried out on the basis of the total investment amount allocated to the aviation activities at the time of capitalisation in relation to the estimate at the time when the budget of the investment project was adopted. The total amount allocated to aviation activities is the sum total of the various partial capitalisations with their own allocation key. The partial capitalisations will often be more multi-faceted upon realisation than had been estimated when they were budgeted.;
  - useful life: the efficiency result is depreciated over a useful life based on the weighted average useful lives of the capitalised partial capitalisations. The efficiency result is

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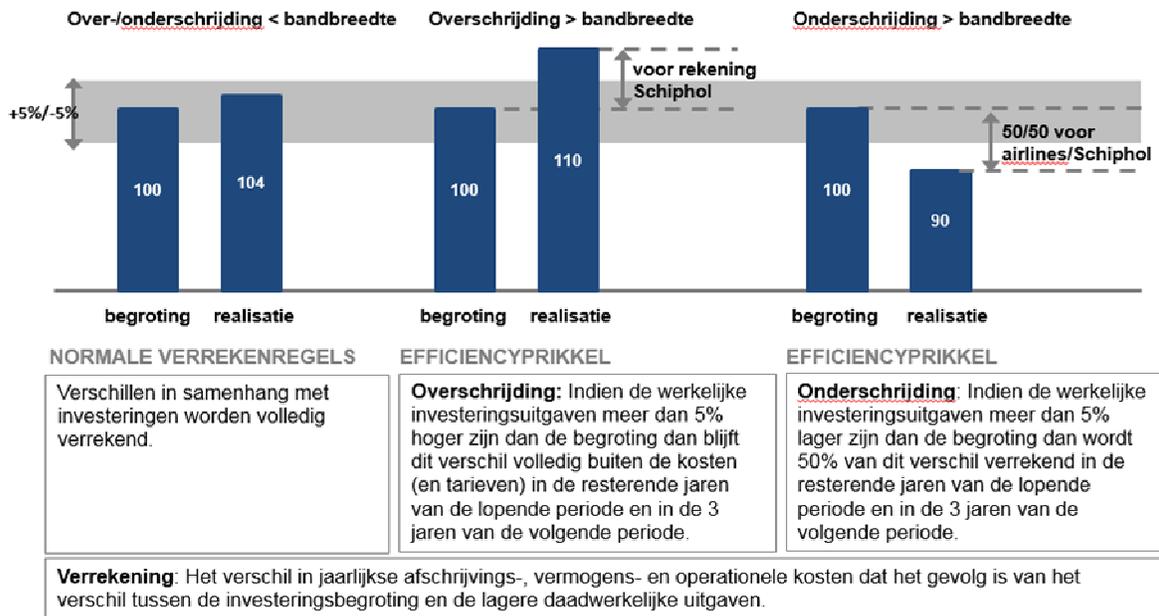
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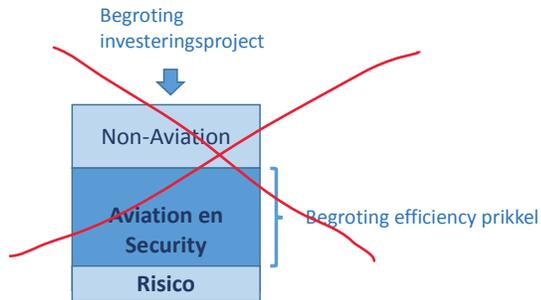
<sup>8</sup> Depending on what phase the project has reached, the key known at that time is applied. The definitive key on the basis of which the investment is allocated is determined on delivery and recorded in the delivery protocol.

accounted for from the time when use commenced for the remaining charges period and the subsequent charges period of three years;

- costs in connection with investments: for the purposes of the comparison, no distinction is applied between CAPEX (project costs eligible for capitalisation) and costs in connection with investments (project costs that are not eligible for capitalisation). This means that, in the comparison, for determining the underspend or overspend, a total amount is determined and not broken down by the underlying components. ~~The efficiency incentive system does not apply to the provisions for risks that are included in the adopted budget. A risk register listing the risks that Schiphol has identified is linked to the risk budget. If the risk-related expenditure is lower or higher than budgeted, both underspend and overspend are disregarded in determining the efficiency incentive. An underspend on a budget item, for which a risk has also been included in the risk register, must not lead to a bonus for Schiphol, nor may an overspend lead to a malus.~~
- 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 differences 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 investment expenditure arising in this connection does not count in determining the efficiency incentive.

Settlement rules for efficiency incentive:





### 5.2.6.2 Settlement of costs in connection with forecasts and the actual realisation of the traffic and transport volume

A large portion of Schiphol's costs is fixed and is not, or only to a very limited extent, affected by more or less traffic and transport. Examples include depreciation costs and maintenance costs for assets. Some of Schiphol's costs are affected by more or less traffic and transport. Costs that are, in whole or in part, affected by more or less traffic and transport include security costs, floor management costs and facility costs (cleaning).

The application of the settlement system and the settlement factors and bandwidth that are taken into account are explained below for each cost category. The settlement system refers to the way in which a recalculation is applied after the year-end to the consultation budget as regards the activity to be settled, in which the actual passenger numbers are compared with the consulted-upon numbers. The settlement factor refers to the extent to which an x% increase/decrease in traffic and transport leads to a cost increase/decrease of y%. The relationship is not invariably applicable on a 1-on-1 basis (1% more/less traffic and transport does not always lead to 1% higher/lower costs). Bandwidth refers to the interval across which traffic and transport can vary (increase and/or decrease) without impacting the cost level. A description is provided for the costs below of how the settlement factor and the bandwidth are determined and which are applicable.

#### 1. Security-related costs

The following security processes are applied at Schiphol, in the main:

1. Passenger and hand baggage security (departure filters and transfer filters)
2. Hold baggage security
3. Personnel and goods security
4. Area security
5. Border (providing facilities to enable the Royal Netherlands Marechaussee to carry out the activities)

A budget is prepared for all sub-processes, including the number of hours corresponding to the budgeted traffic and transport.

Some of the security processes above are influenced to a greater extent by changes in traffic and transport than other activities and processes. The passenger and hand baggage security process (1) is strongly correlated to developments in traffic and transport and is therefore included in the settlement. The other processes (2 to 5) are not or only to a limited extent correlated to developments in traffic and transport (owing to automation and/or no direct connection with passenger developments) and are

therefore not included in the settlement. Only the cost category 'hiring security agents' (variable costs) is included in the settlement for the passenger and hand baggage security process and not the contractual fixed costs relating to the hiring of the agents and the costs for infrastructure and own employees.

#### Bandwidth

In the present situation of central security, there is a direct relationship between passenger forecast (two weeks before the day of operation) and the deployment of security agents. The passenger forecast is provided to the security companies engaged, and they deploy their staff on that basis. The actual passenger numbers may differ from the forecast due to unexpectedly poor weather conditions, for instance. In the settlement with airlines, the actual passenger numbers (and not the numbers forecast a week in advance) are compared with the consulted-upon number. Therefore, Schiphol bears the financial risk of lower passenger numbers owing to unforeseen circumstances. For the Allocation System 2022-2024, the bandwidth has been set at 0. The bandwidth will be redetermined for the Allocation System after 2024 on the basis of the circumstances applying at that time.

#### Settlement factor

On the basis of the expertise of the Capacity Management and Business Information from Security, the degree to which the security deployment is affected by more or less traffic and transport is estimated, taking account of:

- Applicable KPIs for waiting time standards
- Capacity (available security lanes)
- The passenger supply pattern
- Security measures

For the Allocation System 2022-2024, and taking account of the elements described above, the settlement factor has been set at 1.0. The settlement factor will be redetermined for the Allocation System after 2024 on the basis of the circumstances applying then.

After the settlement factor has been determined, the difference between the budget for the consulted-upon number of passengers and that for the actual number of passengers, referred to as the traffic and transport effect to be settled, is determined.

## **2. Other costs directly related to traffic and transport**

### **Flow management**

The Passenger Operations department ensures the effective operation of the passenger processes in the Terminal. The Flow managers are deployed for the following processes:

- Assistance in the ticket reader process (passengers must hold their ticket in front of the reader to obtain access to a security area)
- Accompanying passengers to the fast lane (for passengers travelling with little hand baggage)
- Assistance in the NoQ process (automated gates for border passage) Schengen/Non-Schengen
- Accompanying passengers to security process and Royal Netherlands Marechaussee
- 'Passenger assistants': are a kind of 'fire-fighters' that can be deployed anywhere in the event of incidents or suddenly increasing queues.

The first four sub-processes are fixed positions, the last sub-process is by definition more variable and is scaled up at extremely busy times.

On the one hand, the deployment of flow management personnel is related to traffic and transport developments as the extent of deployment depends strongly on the number of passengers present in the

terminal. On the other hand, the deployment is related to the availability of operating assets. With an equal number of passengers but limited available capacity, the floor will become more crowded, giving rise to a need for extra staff on the floor. Lastly, part of the deployment of flow management staff is also incident and project-driven, such as incident management in the Terminal (including monitoring compliance with special/additional measures) and managing deviating passenger flows in the execution of projects.

The costs are the direct costs for the workforce (staffing of operational teams) such as personnel costs and/or hiring external staff.

#### Bandwidth

Within a certain bandwidth, there is a more or less direct relationship between passenger supply and the required deployment of flow management. On the basis of the expertise of AO&AP, this bandwidth is assumed to be greater than or equal to 3% and lower than or equal to 10%.

This means that up to 3 per cent passenger volume growth (or up to 3% passenger volume decrease) compared with the consulted-upon passenger numbers does not require additional (or reduced) deployment of the flow management.

If the actual passenger volume growth (or passenger volume decrease) changes by between 3% and 10% compared with the consulted-upon passenger numbers, increased or reduced deployment of Flow management will be required. The settlement of costs for Flow management will then be calculated using the percentage variance in passenger numbers and a settlement factor (see below).

However, if the actual passenger volume growth moves outside the bandwidth of 10% (either more or fewer passengers), the full difference is settled between the actual costs for Flow management compared with the consulted-upon amount for Flow management, without applying the bandwidth, passenger numbers and settlement factor.

This methodology applies to the Allocation System 2022-2024. The bandwidth and methodology will be redetermined for the Allocation System after 2022-2024 on the basis of the circumstances applying then.

#### Settlement factor

On the basis of the expertise of the AO&AP department, the degree to which the flow management costs are affected by more or less traffic and transport is estimated, taking account of:

- Peaks
- Number of passengers
- Number of flights
- Laws and regulations
- Season
- Delays

As soon as passenger volume growth enters the 3-10% bandwidth, the deployment of flow management will change disproportionately because (an) extra flow management team(s) will need to be deployed at that time, or less will be required.

For the Allocation System 2022-2024, and taking account of the elements described above, the settlement factor has been set at 1.5, insofar as the bandwidth is between 3-10%. The settlement factor

will be redetermined for the Allocation System after 2024 on the basis of the circumstances applying then.

However if the actual passenger volume growth moves outside the bandwidth of 10% (both more and fewer passengers), the full difference will be settled between the actual costs for Flow management compared with the consulted-upon amount for Flow management, without applying the bandwidth, passenger numbers and settlement factor.

After the settlement factor has been determined, the difference between the budget of the number of planned passengers and the actual number of passengers, referred to as the traffic and transport effect to be settled, is determined. For example: with 4% passenger volume growth, the flow management costs increase by 1.5% ( $4\% - \text{bandwidth } 3\% = 1\% \times 1.5 \text{ settlement factor} = 1.5\%$ ). This applies equally for a 4% passenger volume decrease, which results in a 1.5% cost decrease.

### **Facility costs (cleaning)**

This comprises the regular cleaning services in the publicly accessible areas of the Terminal. The regular cleaning services are directly related to traffic and transport developments. The contracts are managed in terms of the defined KPIs (technical quality) that the cleaning organisations deliver in the field of cleaning, as well as passenger perception of the cleanliness of the Terminal. More passengers means more daily mess and greater deployment of cleaning services to achieve the defined KPIs. Conversely, fewer passengers leads to less daily mess and therefore reduced deployment of cleaning services to achieve the defined KPIs. The costs comprise the direct contractual costs for hiring external staff. In order to be able to respond effectively and transparently to the expected (but uncertain) fluctuations in passenger numbers in the period through 2024, a certain degree of flexibility has been incorporated in the contracts. This concerns flexibility in both scaling down and scaling up the cleaning services provision in line with changes in passenger volume.

The consultation budget is determined for the three years of the charges period, taking into account the bandwidth described below, with the consultation budget being reduced, or increased, if the consulted-upon number of passengers for the three years of the charges period moves outside the bandwidth. The consultation budget is reduced for the portion outside the bandwidth in relation to the baseline amount, or conversely increased by the graduated-scale-based price per passenger.

### Bandwidth

A direct relationship is assumed to exist between passenger supply and the required deployment of cleaning services, if the number of passengers moves outside the bandwidth of plus 5% or minus 5% compared with the baseline number of passengers. This is taken into account in determining the consultation budget. This means that, if the actual passenger number moves within this bandwidth, no settlement will take place after the end of the calendar year with the cleaning organisations. Therefore, this will not lead to a settlement with airlines either. The baseline passenger number has been agreed with the cleaning organisations and is applicable through 2024.

If the actual passenger number moves outside the defined bandwidth of plus 5% or minus 5, settlement will take place with the cleaning organisations for the higher or lower number of passengers compared with the 5% bandwidth, after the end of the calendar year. This will then also lead to a settlement with airlines. The price per passenger in accordance with the graduated scale table is multiplied by the number of passengers outside the bandwidth.

The bandwidth will be redetermined for the Allocation System after the years 2022-2024 on the basis of the contractual agreements applying then.

#### Settlement factor

On the basis of the current contractual agreements for the Allocation System 2022-2024, the settlement factor has been determined at 1.0, but only if it moves outside the bandwidth of the number of passengers, as stated above. The number of passengers outside the bandwidth is relevant for determining this factor. No settlement will take place within the bandwidth.

The settlement factor will be redetermined for the Allocation System after the years 2022-2024 on the basis of the contractual agreements applying then.

#### **5.2.7 Differences in materiality**

The ACM audit protocol dated 18 December 2019 concerning the audit of the Schiphol Financial Accounts includes the following information on materiality:

- a. With regard to inputting the financial data that are relevant for the Financial Accounts and that are sourced from Schiphol Group's financial statements, the auditor applies a materiality level determined on the basis of the information set out in Standard 320 ('Materiality in Planning and Performing an Audit') covering materiality issued by the Netherlands Institute of Chartered Accountants (NBA). The level of materiality is determined on the basis of the auditor's professional judgement. In that professional judgment, the auditor is required to take into consideration, inter alia, that the regulation for the Financial Accounts pursuant to the Aviation Act is specifically tailored to aviation activities, the information requirements of the users on this, the fact that any errors in the Financial Accounts have a relatively greater impact than in the financial statements and other considerations applied in applying materiality in Financial Accounts in the past. The outcome of this professional judgement applied by the auditor may result in a level of materiality equal to that applied during the audit of the Financial Statements.
- b. The level of materiality of the adjustments made off the books for costs, revenues and tangible fixed assets (also referred to below as the Regulatory Asset Base) amounts to 1% of the respective costs, revenues and the RAB. However, the exception that the rule referred to under a) is applicable applies for the data for the adjustments of the construction period interest and the 'unuiteiten' method that are sourced from Schiphol's financial statements.
- 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, the revenues and the tangible fixed assets. This means that the differences calculated must be 100% correct. The amounts that are used as input for the preparation of the financial accounts can be rounded to the nearest 1,000 euros at most, in accordance with the rounding applied for amounts in the financial accounts.

#### **5.2.8 Contribution from non-aviation activities**

Section 8.25dd (1) of the Aviation Act provides that Schiphol takes account of a contribution from non-aviation activities in setting charges.

The Amsterdam Airport Schiphol Operation Decree stipulates that this contribution is determined on the basis of (Article 6):

- a. the expected average annual return on equity of RSG (including participations) in 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 paragraph a is determined on the basis of the most recent available Business Plan that RSG formulates annually (the plan approved by the Supervisory Board) and that covers, as a minimum, the years in the subsequent charges period.

The benchmark return referred to in paragraph b is an instrument of the State as shareholder and is adopted for at least one charges period by means of a shareholder resolution before the start (March/April) of the consultation process on the charges period concerned.

On the basis of the expected return and the benchmark return, Schiphol submits a contribution for approval to the General Meeting of Shareholders of RSG. 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. In accordance with the Aviation Act, account is taken for the purposes of this contribution of the continuity of the business and the financial viability of the investments of the airport operator. This may include investments planned for the longer term.

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

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

## 5.3 Details of allocation of main shared costs

This section describes the applications of the allocation of shared costs, which are the most important in terms of the volume of allocated costs (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 charges proposal for the coming three years.

### 5.3.1 Allocation of Terminal complex assets and depreciation costs on the basis of m<sup>2</sup>

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 apportioned to the various PMCs on the basis of actual use. This allocation is made in four steps.

#### Step 1

For the purpose of allocating the assets and depreciation costs, the Terminal complex is first apportioned into sections. Apportionment is 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 architectural characteristics.

The Terminal building currently consists of the following different sections:

Terminal 1 (South)	Crew Centre
Terminal 2 (North)	Schiphol Plaza
Terminal 3 (West)	Pier A (name not yet known)
Corridor A (name not yet known)	Pier B
Pier C	Pier D
Pier E	Pier F
Pier G	Pier H (incl. Pier M)
Skyport	Baggage Reclaim area
B buffer operations building	BC baggage buffer
BC corridor	DE baggage buffer
Area EF	G buffer operations building
South baggage sorting hall	Tenderplein bus coordination
Building GH	Gatehouses
Terminal 1a corridor (temporary link between Terminal 1 and Terminal 1a)	
Terminal 1a (temporary terminal in South baggage sorting hall)	

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

#### Step 2

The costs (book value and depreciation costs) of each 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 included among the assets in the Terminal complex, are allocated on the basis of the proportion

underlying Internal Invoicing D12 Schiphol Commercial – Customer Contact Center and Mobile Personal Assistance. If an operating asset is shared, the book value and the annual depreciation costs are apportioned the basis of the m<sup>2</sup> apportionment for the relevant section of the building. 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. The shared allocation also applies to plants.

In determining the floor area in use, first the allocable floor area of the Terminal complex is determined per section of the building and per floor. The benchmark used in this respect is the lettable floor area (LFA). Effective 2010, RSG applies 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 to NEN 2580 lays down exceptions to and specific applications at 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, with a view to increasing 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 that are applied to the m<sup>2</sup> apportionment of the Terminal complex and related buildings is provided below.

The following are not included for the purposes of determining the floor area that can be allocated to PMCs:

- a space that is used to house or operate building installations;
- a stairwell, subject to the one-to-one rule. The one-to-one rule is the rule that the m<sup>2</sup> for a corridor that leads solely to a technical space or to an emergency door are considered to be building-related. In that case, the space is allocated to the PMC as building-related (and is therefore in line with the allocation of the technical space and the 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<sup>2</sup>;
- the surface area of parts of floors, the net height above which is less than 1.5m;
- a detached structure and a services shaft if, in the case of slanted columns, the horizontal section thereof which is less than 1.5m, including the section of space beneath it, is larger than or equals 0.5m<sup>2</sup>;
- a supporting inner wall;
- a space for horizontal traffic if it is used solely for the purpose of reaching a space housing installations or an emergency exit, for which purpose the one-to-one rule is applied.

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

- inner wall (non-supporting) measured up to the core of the wall;

- inner wall (supporting) measured up to the wall;
- outer wall / outer wall construction (supporting) measured up to the wall / construction.

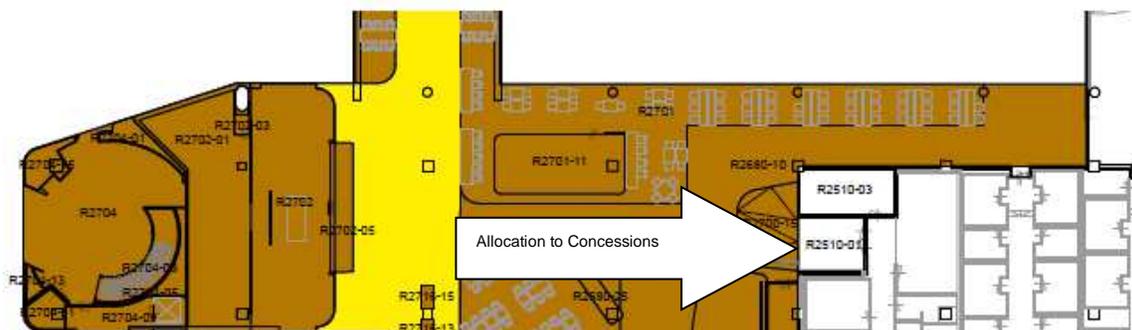
The specific points of departure of the Schiphol addendum to NEN 2580 are:

- 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 down to the ground, or starts at a height of less than 25 centimetres, Schiphol considers this to be an outer wall and it is therefore excluded in full from the LFA. From a commercial perspective it is in any case not desirable, according to Schiphol, to let the frame, as this is a different construction that is located in the outer wall and that cannot be allocated to the user. In that case, the floor area is measured up to the edge of the outer wall, i.e. not the glass.
- The space for parking motor vehicles within the terminal building is, however, included in the lettable floor area.
- Schiphol considers SER spaces to be building-related spaces housing installations. SER spaces are 'satellite equipment rooms' and are used to access data communication.
- Expandable shops are allocated in their expanded state.
- With regard to advertising objects on a small base, the m<sup>2</sup> use is measured at a height of 1.5m.

After the lettable floor area of each floor of each section has been determined on the basis of NEN 2580 and the Schiphol addendum to NEN 2580, the apportionment of this floor area across the various PMCs is determined. For this purpose, a number of rules have been laid down detailing the allocation of square metres to PMCs.

- Areas that are not part of the lettable floor area (in conformity with NEN 2580 and the Schiphol addendum to NEN 2580) are not included in the calculation of the m<sup>2</sup> 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.
- One additional linear metre of floor area is allocated across the entire width to shop windows, open shop fronts, desks, telephone booths, post boxes and machines. This also applies to expandable shops. Closed shop fronts, i.e. blind walls, are excepted from this rule. That additional metre represents the shop window function (shoppers looking at the shop window) or queues for a desk / machine. If this additional metre has been claimed by Operations as minimum required flow width, it will need to be kept free of displays / equipment, but the shop window function will remain intact and therefore one linear metre will nonetheless be allocated.
- If an advertisement with collision protection or in the shape of a protruding screen is mounted on walls, columns, or other objects, the m<sup>2</sup> are measured off at a height of 1.5 metres and allocated to PMC Media. Stand-alone advertising objects are also measured off at a height of 1.5 metres and allocated to PMC Media. One additional linear metre is also added to 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 (entirely) to aviation activities, a fixed discount (determined once) 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 m<sup>2</sup> adjustments for Terminal complex).
- The passenger toilets on the ground floor and upper floors of Terminals 1, 2 and 3 are allocated on a 50% basis to both PMC Aviation and 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 the PMC Aviation.
  - The allocation to the 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, seating area or telephone booth), and therefore have no function, are allocated to the function that causes the inaccessibility. '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 area because the area is not inaccessible. These walking areas in a flow area are therefore allocated to PMC Aviation and walking areas in shopping areas to PMC Concessions.
  - If a corridor can be divided into sub-corridors with several main users, this should only be done if the following requirements are met. It needs to be possible to draw a clear demarcation line by virtually extending physical spatial separation constructions such as walls (but also permanently fixed tables as these often demarcate seating areas) AND it needs to be possible to show that the main user is a different PMC. The PMC is then allocated per sub-corridor to the main user. The drawing below shows that the sub-corridor (which branches off from the main corridor) and which solely leads to the concession area of Schiphol Commercial is allocated to PMC Concessions.



- 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 Schiphol's Customer Insights department performs counts of the number of Schiphol Plaza users and the purpose of their visit. 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 partially 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. The percentage of aviation-related personnel and the percentage of non-aviation related personnel are not differentiated in the Schiphol Plaza Profile and Behaviour survey. Schiphol workers are stated as a separate category in the Schiphol Plaza Profile and Behaviour survey. The differentiation of this category of SPL workers is based on the most recent research 'Updating the economic significance of Schiphol'.. This research (from October 2019) has been carried out by an external party: Decisio. Various categories of SPL workers are identified in the survey. The share of aviation-related versus non-aviation-related personnel is determined as follows: employees working for air traffic control, airlines, ground handling, security services, customs, immigration and other government services . Airport personnel are allocated on the basis of the ratio derived from the Employment Survey (October 2019) whereby 65% is allocated to aviation-related personnel and 35% to non-aviation personnel. Finally, 50% of the category 'other' is allocated to aviation-related personnel and 50% to non-aviation related personnel. The 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 therefore take place at the Schiphol Plaza exits; i.e. the J. Dellaertplein exit, the exit to car park P1, the NS railway platform exits and near the stairway / lifts to the departure halls. Only departing passengers are interviewed in the latter areas 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 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 definition of non-aviation-related passers-by is as follows: the total categories of travellers using public transport, leisure visitors and other passers-by plus a portion of the people working at the Schiphol location (including Security company employees) who are engaged in non-aviation-related activities.

The following applies to the adjustment relating to the 'Schiphol Plaza central triangle':  
The actual Customer Insights 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 of developments in the future behaviour of Plaza visitors are available for years 2 and 3. In addition, no drivers are available that can predict the developments in the future behaviour of Plaza visitors (for instance, traffic and transport development yields no insight into the behaviour of Non-Aviation Plaza visitors). For that reason, the average of the Customer Insights counts 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

- Expeditiestraat and Transportstraat are used by vehicles on the one hand to reach the Rental Terminal warehouses, located at or in the direct vicinity of the Expeditiestraat and Transportstraat, and on the other as access route to reach the goods filters. All required airport equipment is checked at the goods filters before being allowed into the zones to which access is restricted for security reasons, called 'Security Restricted Area Critical Part' (SRA-CP). Use of the Expeditiestraat and Transportstraat is determined when entering Expeditiestraat and Transportstraat. In each of these streets, a count is performed twice a year during a whole day (which is representative of their use during the year). The counts take place at the entrance to both streets (a separate count is performed for each street). The driver of the vehicle is asked about the purpose of the visit, and the type of cargo. All passages have the same weight in the count, regardless of the vehicle's size. The results of the counts are allocated as follows:
  - Passages in Transportstraat and Expeditiestraat to reach the warehouses located at or in the direct vicinity of the Expeditiestraat and Transportstraat are allocated to Rental Terminal.
  - Passages in Transportstraat and Expeditiestraat to reach the goods filters are allocated as follows: if the passage takes place for deliveries to shops, catering etc. the passage is allocated to the PMC Concessions. If the passage takes place for provisioning of Rental Terminal areas in the Terminal (and not for the warehouses as stated above), it is allocated to the PMC Rental Terminal. The remainder of the passages is not specific for provisioning of the concessionaires and lessees, but is necessary for managing the building (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 constant for the calculation of the adjustment of the Transportstraat and Expeditiestraat for year 2 and 3.

The results of the passage counts provide the basis for the 'Expeditiestraat and Transportstraat' adjustment. In the Schiphol system, these streets are allocated to Non-Aviation. The initial allocation is subsequently partly adjusted (from Non-Aviation to Aviation). This charges period adjustment relates to the use of Expeditiestraat and Transportstraat by users other than those of Non-Aviation.

The following applies to the adjustment relating to the 'Expeditiestraat and Transportstraat': 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 of developments in the future use of 'Expeditiestraat and Transportstraat' are available for years 2 and 3. In addition, no drivers are available that can predict the developments in the future use of 'Expeditiestraat and Transportstraat' (for instance, traffic and transport development yields no insight into the ratio of the use of 'Expeditiestraat and Transportstraat'). 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 deducting use by Non-Aviation for activities such as retail and catering 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 beneath the piers (ground floor) are usually leased (and are not allocated to Aviation activities) to airlines, ground handlers, cleaning companies, etc. These spaces are offices and business premises required by the airlines to carry out the primary operational process of handling passengers and their baggage. These spaces can be accessed in various ways, i.e. from inside the terminal, or from the perimeter roads and aprons (from outside), or from both sides.
- Public transport (OV) charging points are arranged in clusters of two, and are each mounted on a small base plate. The surface area of the two base plates plus the residual area 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. The public transport (OV) smart card points are passed without stopping (queues occur only very rarely), and therefore no waiting area is allocated. The NS Railways ticket machines are arranged in clusters of four. One metre of waiting area space is allocated per ticket machine. The surface areas of the clusters of four ticket machines plus the space allocated for waiting areas in front of the clusters are allocated to Non-Aviation.

The reference date for year 1 of the three-year charges period is 1 July preceding the first charge year. The key for year 2 and 3 is determined as follows on this reference date: the key for year 1 is used as a basis. In order to determine the key for year 2 and year 3 as accurately as possible, adjustments are applied off the books to the square metres of year 1 per section / floor, on the basis of the planned delivery of projects in the terminal (derived from the most recent Aviation Development Plan at 1 July). The following projects in the Aviation Development Plan are not included in the calculation of the key for year 2 and 3:

- Projects that are not connected with the Terminal.
- Projects that are PMC-neutral (allocation to Aviation, Security and Non-Aviation before and after the project remains unchanged), such as a project that is carried out for Aviation in an area that was already allocated to Aviation.

The estimate of the m<sup>2</sup> effect per delivered part of the project at the reference date of 1 July preceding the charges period (for the allocation of year 2 and year 3 of the charges period) is made on the basis of the information available at 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. In principle, the most detailed and most recent information is used for the estimate of the m<sup>2</sup>.

#### **Step 4**

The costs per section are allocated to the various PMCs on the basis of the m<sup>2</sup> apportionment key determined for each section.

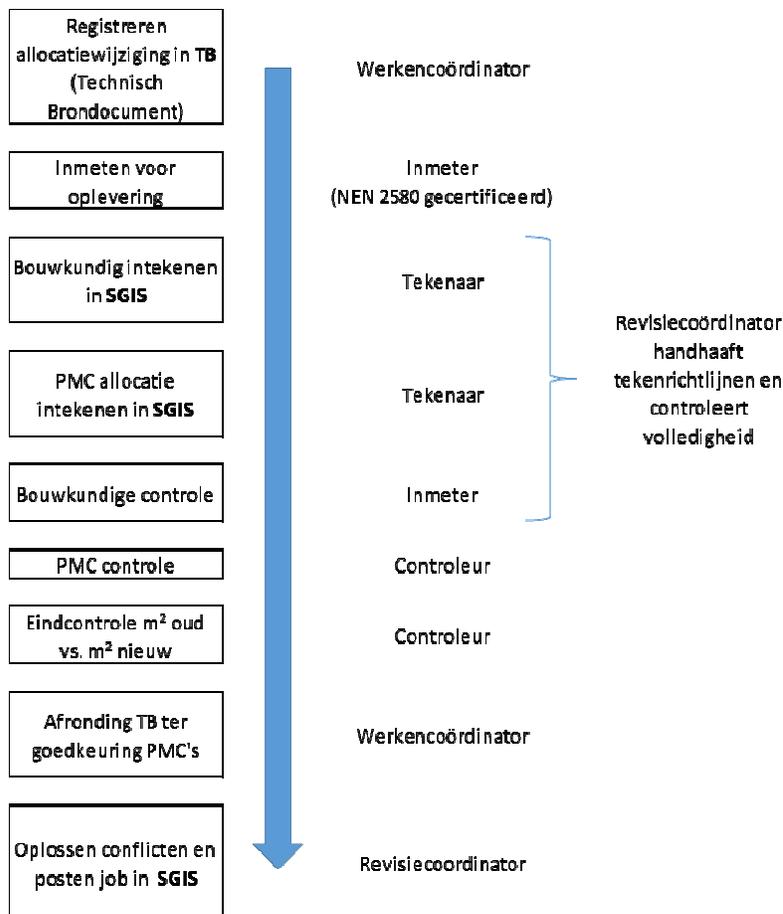
The border separation facilities are allocated in full to Security.

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 m<sup>2</sup> 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 from the Terminal complex, the costs will be borne by the current PMC until such time as another PMC actually puts the space into use. Temporary changes ('lending' Aviation square metres to Non-Aviation or vice versa) form an exception to the above allocation.

To safeguard objectivity in allocation on the basis of use for the PMC allocation, Schiphol uses a Technical Source Document (Technisch Brondocument - TB) in this process. This provides a summary of what renovation entails and where exactly it will take place (supported by drawings). The TB also contains an overview of the old versus the new situation at the level of room number, user function, allocation to PMC(s) and surface area (in accordance with NEN2580). This overview ensures that surface area is not erroneously omitted or added and that it is clear for all PMCs which areas are allocated to which PMC. All PMCs concerned are required to approve and sign the TB before it is processed and incorporated in the allocation keys. Additionally, a monthly allocation consultation takes place in which the representatives of the PMCs take part. Major renovations in the Terminal are discussed in that consultation together with the (estimated and overall) effect on the PMC allocation. Two months before the 1 July 'inventory', walkarounds are organised in the Terminal, to which the same persons are invited who take part in the allocation consultation, and which specifically review the match between the drawings per section and floor and the actual situation encountered. The review also covers the renovations, particularly if these are set to be completed around 1 July, and how they are to be included in the 1 July inventory. The findings of the walkarounds can then be a subject for discussion in the allocation consultation. After the PMC allocation has been completed on the basis of the 1 July inventory, all PMC representatives place their signature beneath the finalised PMC allocation for each individual year of the three-year charges period.



### 5.3.2 Allocation of Terminal complex operating costs (excluding depreciation)

Explanation: 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 m<sup>2</sup> apportionment of a section floor. This apportionment is first reduced by the number of square metres apportioned 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 allocable 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 m<sup>2</sup> apportionment 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 m<sup>2</sup> apportionment 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 m<sup>2</sup> apportionment 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 m<sup>2</sup> apportionment 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:

The costs are allocated on the basis of the m<sup>2</sup> apportionment key for the entire Terminal building. This means that the costs are the same for each square metre for the entire Terminal, irrespective of the activity for which a square metre is used. Purification costs and sewerage charges are apportioned on the basis of an apportionment key applied to water.

**5.3.3 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 severity 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 is depicted in the following diagram:

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

The public and secured areas are located on landside. The public areas are neither protected nor secured (Schiphol Plaza, for instance); 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 Group Head Office building).

For security reasons, security-restricted areas (Security Restricted Area and Security Restricted Area Critical Part) and controlled areas are located on airside; both are 'protected areas'.

Only passengers and staff from organisations who work in protected areas have access to these areas, such as the departure lounges, the piers and the apron, and are subject to access and/or security control measures. Security Restricted Areas and Security Restricted Area Critical Part areas are also sub-divided into sub-areas, such as the baggage basement and the apron. The difference between a controlled area and Security Restricted Areas and Security Restricted Area Critical Part areas is that security control (e.g. bag check) is also carried out in addition to access control (e.g. turnstile) when entering Security Restricted Areas and Security Restricted Area Critical Part areas.

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 areas is 100%. A number of areas must be designated as Security Restricted Area Critical Part areas (passenger waiting areas after screening, the immediate vicinity of an aircraft, and the area containing screened hold baggage). Certain parts of Security Restricted Areas must therefore still be designated as Security Restricted Area Critical Part areas, which means that a further security check is required to be carried out. For efficiency reasons, Schiphol has opted to designate all areas that must at least be designated as Security Restricted Areas, as Security Restricted Area Critical Part areas.

Apart from security, the protection of non-Security Restricted Area Critical Part areas also serves a clear company security purpose, i.e. the continuity of 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 the user (e.g. the security of Plaza shops, passed on to Schiphol Commercial).
- Other measures relate mainly to controlling crime: read-out of images from GMI cameras in the Security Control Center, mobile surveillance and night closure of Schiphol Plaza / NS railway station, Transportstraat and the Arrival and Departure Halls: Costs are allocated on the basis of the m<sup>2</sup> apportionment key for the entire Terminal building.

#### **5.3.4 Allocation of landside infrastructure**

The landside infrastructure key provides for the allocation to the various users of the operating costs of the landside infrastructure of the area of the Schiphol grounds that is accessible to the public. 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 network on the Schiphol grounds is used by the PMCs Aviation, Real Estate and Parking & Mobility Services. Aviation for passengers getting in and out of cars on the (drop-off) roads; Schiphol Commercial for vehicles going to and from Schiphol Commercial buildings (office and cargo buildings) and Parking for cars about to park at Schiphol.

The directly attributable costs, such as the deployment of traffic controllers before the arrival and departure halls, are allocated directly to the PMC concerned (in this case, Aviation). With regard to the costs that are not directly attributable, it is important that the use is determined per PMC so as to ensure a correct apportionment of the operating costs. These operating costs consist mainly of three components, which are:

- depreciation costs;
- general costs (personnel costs and maintenance, cleaning and green areas);
- landside bus transport.

Because use and users (PMCs) differ per area, the road network has been subdivided into zones, based on the principle of placing as few PMCs as possible in a single zone. This is readily feasible because the function of the various zones differs, which simplifies the allocation of the three cost components on the basis of use(rs).

The following seven zones in the publicly accessible part of the Schiphol grounds are separately identified for that purpose, which also represents the apportionment for the first cost component (depreciation costs).

### **Depreciation costs**

#### Zone 1 Centre North

Basis for apportionment: Data from passenger surveys have been used to determine the use of Aviation. As the number of passengers Schiphol processes per year, the type of transport they use to come from and to the airport and the average number of persons in a group of travel companions are all known, it is possible to estimate the number of vehicles used to take passengers from and to the airport. Data on drive-in movements in car parks in the central area (North) has been used for the PMC Parking. The number of traffic movements can also be determined on that basis. Lastly, data of drive-in movements at parking facilities of the Schiphol Commercial offices and hotels in the central area were used, with which the number of traffic movements of that PMC can also be determined.

The infrastructure of Zone 1 is also used by 'public transport transfer passengers', i.e. travellers for whom Schiphol is neither the origin nor the 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 the origin nor the 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 passengers shown is per normative peak hour. The aforementioned number of these 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 the origin nor the destination. The normative peak hour was then converted into an annual volume. This is as follows: 1,700 (number of passengers in the normative peak hour adjusted for change-over to landside buses) \* 8 peak hours per day \* 5 working days per week \* 52 weeks per year = 3,536,000. This final outcome is divided by the travelling party of 2.3 = 1,537,000 traffic movements that are attributable to the use of the infrastructure in Zone 1 by public transport transfer passengers. The adjustment of 1,537,000 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.

The basis for the apportionment is 100% Non-Aviation for the Zones 2 to 7 inclusive (Centre South, Southeast, East, Northeast, North and Northwest).

### **General costs**

The general costs consist of maintenance costs and personnel costs, cleaning and landscaping costs. Two separate keys are determined for maintenance/personnel and cleaning / landscaping. The allocation of maintenance/personnel is based on historical cost per property subject to registration in combination with the remaining useful life per Zone. An inversely proportional correlation applies in this connection; the shorter the remaining useful life, the more maintenance costs<sup>9</sup> are allocated to an asset. Account is taken of the original cost and a base value for the remaining useful life of 20%. This means, specifically, that if an asset has a remaining useful life of less than 20% of the original useful life, an allocation of maintenance costs will always be applied that is equal to an asset that has a remaining useful life of 20%. The allocation of landscaping and cleaning is based on the number of properties subject to registration per Zone that involve landscaping and cleaning costs. For instance, the property subject to registration 'sewerage system' is excluded from the count of the number of properties subject to registration. For more information on the way in which they keys are determined, see Appendix 4: allocation key A5.

### **Bus transport**

The costs for the concession for the landside bus transport are apportioned by means of a separate key. As all three PMCs use this service, the following basis has been used: the 12 different bus routes that make up the landside bus transport are used mainly to travel from the centre to parking locations and buildings (and vice versa). Considering this, a calculation was performed of the number of routes that travel across a specific zone and the frequency with which those routes travel at various times on a day. Intensity per zone was calculated on that basis, and the bus transport key was determined using the PMC allocation per zone (see depreciation costs for zones 1 to 7).

A total of ten allocation keys are determined on the basis of the steps described above.

1. They are as follows: 7 unique keys per Zone (Zone 1 to 7)
2. The key for general costs: maintenance
3. The key for general costs: landscaping and cleaning
4. The key for bus transport

### **5.3.5 Allocation of costs of central staff departments**

Central staff departments by definition work for the entire group, rather than for individual PMCs. For a number of special cost components, one specific apportionment key can be designated. This applies to the following components:

#### Central HR

The apportionment key is determined on the basis of the share per PMC in the personnel costs.

#### HR Staff Facility management, rental costs for accommodation

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

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<sup>9</sup> Where reference is made to maintenance costs in connection with this maintenance key this also refers to the personnel costs concerned.

#### HR Staff Facility management, other costs

The apportionment key is determined on the basis of share per PMC in personnel costs. No costs are allocated to the PMC Regional Airports, since Facility Services does not work for these units.

#### Insurance costs

The apportionment key is determined on the basis of the reconstruction value of each insured object and the user of the object. The main shared objects are the Terminal complex (allocation based on m<sup>2</sup> apportionment of the entire Terminal building) and the landside infrastructure (allocation of the objects based on the traffic flow counts).

The costs of the business interruption insurance are allocated on the basis of turnover apportionment to individual PMCs.

#### Pier A project

The allocation key is determined once only for the duration of the charges period (2022-2024) on the basis of the estimated cost of the assets yet to be delivered from the Pier A project and projects that are necessary for it.

An apportionment between the PMCs is calculated based on the future use of the assets (in accordance with the rules of the Allocation System). The key for the entire pier is calculated by means of a weighted average for all planned assets.

#### Schiphol International Staff Department

All costs are allocated to the PMC 404 Foreign Participations.

The remaining costs within the OU staff and group relate to the costs of departments such as the Management Board, the Supervisory Board and departments that support the whole company, 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 should be allocated, all have different characteristics and the PMCs use the services of these central staff departments in different ways. Given these differences in the use of the central staff departments' 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 Article 29(12)(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.

#### **5.3.6 ACM supervision costs**

With effect from 2015, ACM passes on ACM costs to market organisations based on the Decree concerning the recharging of ACM costs of 27 October 2014 (*Besluit doorberekening kosten ACM*).<sup>10</sup> 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 of the three most recent realised years preceding the charges period and will apply for the first year of the proposal for airport charges. These costs are adjusted for the three years of the charges period by the

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<sup>10</sup> Bulletin of Acts and Decrees 2014, 406, last amended by Decree of 18 December 2019, Bulletin of Acts and Decrees 2019, 519.

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 will be recorded under cost centre 27000 A-Aviation Other and will be allocated on the basis of allocation key A7b.

## 5.4 Details of the allocation of revenues

Airport charges are the main source of income from aviation activities. In respect of 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, 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.

The airport charges have been laid down and published in the 'Schiphol Charges and Conditions'. In addition to airport charges, there are other sources of income that are directly related to aviation activities; these activities have been defined in the Amsterdam Airport Schiphol Operation Decree.

The revenues from the above activities are directly allocated in full to aviation and security activities.

In accordance with Section 8.25d (1) and (2), Schiphol determines the charges and conditions once every three years for the next three-year period for the aviation and security activities. The charges may differ per year during the three-year period.

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 relates to one or more of the separate settlements payable by Schiphol to users, as 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 relates to one or more of the separate settlements payable by users to Schiphol, as referred to in Section 8.25dg.

Subsidies allocable to aviation activities are allocated to aviation activities. This concerns subsidies that are directly related to investments and other operating costs in respect of aviation activities. This allocation principle also applies to subsidies which are obtained in the form of a reduction of the payable corporate income tax. Where the amounts are known, they are allocated at the time of the ex ante costing. Any unbudgeted amounts received are included in the settlement.

IAS 18, Revenues applies for accounting for revenue in the external Financial Statements. The budgeted revenue for the three separate years of the consultation is accounted for in the same way, observing the rules set in IAS 18. This also applies to reporting of actual revenue in the financial accounts after the end

of the financial year. Determining the time when revenue needs to be recognised is the main issue in revenue recognition.

Revenue is generally recognised when it is probable that economic benefits associated with transactions will flow to RSG and those benefits can be measured reliably. Revenue is the gross inflow of economic benefits during the financial year arising in the course of the ordinary activities of RSG.

Revenue arises from the following transactions and events:

The sale of goods. This category is not applicable to PMC Aviation and PMC Security.

The rendering of services. At PMC Aviation, this relates mainly to revenue from airport charges as shown in Article 2 (1)(a) to (c) of the Amsterdam Airport Schiphol Operation Decree on the take-off and landing of aircraft, aircraft parking and handling passengers and their baggage.

At PMC Security, this relates mainly to the revenue from airport charges as shown in Article 2 (1d) of the Amsterdam Airport Schiphol Operation Decree on the execution of civil aviation security, which includes border control. The revenue relating to these services is recognised in the income statement for the financial year in which the services were rendered, if the following can be measured reliably:

- the amount of revenue from the transaction;
- the outcome of the transaction;
- the stage of completion of the transaction at the balance sheet date (progress);
- any costs relating to the transaction;
- and it is probable that the economic benefits arising from the transaction will flow to RSG.

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 also includes the settlements from prior years as stated in Article 12 of the Amsterdam Airport Schiphol Operation Decree.

In order to make a reliable estimate of the outcome of a transaction, RSG must in any case have agreed to the following with the counterparty:

- each party's enforceable rights regarding the service to be provided and received by the parties;
- the consideration to be exchanged;
- the manner and terms of settlement.

The use by others of entity assets, other than leases of real estate: at PMC Aviation, this category includes the income from concessions for, inter alia, supplying fuel, as shown in Article 2 (2a) of the Amsterdam Airport Schiphol Operation Decree.

Revenue from concessions for, inter alia, supplying fuel, is recognised when:

- it is probable that the economic benefits arising from the transaction will flow to RSG;
- the amount of the revenue can be measured reliably. Revenue from concessions is recognised in the income statement in the period to which it relates.

## 5.5 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 integrality.

**Market conformity**

The requirement of market conformity is fulfilled because all the tangible fixed assets that are used for aviation activities are valued at historical cost. In addition, for Schiphol market conformity means that activities which do not relate to aviation and which are also offered to third parties are valued at 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 substitute is available for these facilities or services (notes to Article 2 of the Amsterdam Airport Schiphol Operation Decree).

**Proportionality**

Apportionment keys are determined on the basis of a logical unit of measurement, which is applied as a benchmark for actual use. If one single unit of measurement in itself inadequately reflects actual use, additional units of measurement are used to determine the apportionment 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 tangible fixed assets) 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 in such a way that it verifiably meets the applicable corporate rules and reporting standards, including those regarding correctness and completeness.

## 6 Financial accounting organisation

This chapter contains various references to RSG's Accounting Manual. The description of the Allocation System is based on the version dated May 2020, including the annual adjustments made after that date resulting from IFRS changes.

Where the Accounting Manual principles are of specific importance to the Allocation System, these principles have been included in the text.

### 6.1 General policies

RSG is a public limited company (*naamloze vennootschap*) under Dutch law and must therefore comply with 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 books, documents and other data carriers so as 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 9, Book 2 of the Dutch Civil Code. In doing so, RSG uses the option offered by 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 the applicable national and international financial reporting standards. RSG's financial accounting organisation and its corresponding system of internal control measures are structured in such a way 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 accrual and causality, consistent basis and continuity (see also Section 5.2.2 in this respect).

RSG's accounting policies have been laid down in the Accounting Manual. The following paragraph describes the main stipulations with regard to tangible fixed assets, 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. The allocation is based on the same set of costs and revenues that is used – via the ledger – in preparing the Financial Statements, and as such is subject to internal review 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 determining the charges and the accounting of these charges.

Additional financial and quantitative information (relevant volumes) is provided by separate measuring systems, such as personnel records and m<sup>2</sup> records. These source systems are an integral part of RSG's

accounting organisation, and therefore of its internal control procedures. In the context of auditing the segment information, the external auditor may also audit the relevant allocation data (based on the auditor's risk analysis and audit strategy) as recorded in these source systems.

Periodic accounting closures constitute the basis both for the financial annual reports and for the Regulatory Accounts as referred to in Article 30 of the Amsterdam Airport Schiphol Operation Decree (see below, under Section 6.4 of this document). This means that RSG's financial annual report and the Regulatory Accounts are compiled within the same accounting organisation, and in addition a number of memorandum adjustments apply specifically to the Regulatory Accounts.

## 6.2 Specific policies

### 6.2.1 Tangible fixed assets and depreciation

Tangible fixed assets 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, i.e. that:

- it is probable that the future economic benefits arising from the asset will flow to RSG; and
- beneficial ownership and actual possession exist, and the cost of the asset for RSG can be measured reliably; and
- the cost of the full asset equals or exceeds EUR 20,000.

Supplemental to the general principle, for expenditures made after the initial investment, IFRS imposes as the capitalisation criterion that, as a minimum, the (remaining) performance must be maintained. A further criterion is that tangible fixed assets must be recorded in the balance sheet if beneficial ownership exists. This may be the case if legal ownership does not exist but if the economic benefits flow to RSG to a significant degree and therefore actual possession exists. Whether or not beneficial ownership exists is therefore decisive.

#### Depreciation

Tangible fixed assets should be depreciated insofar as they are 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 fixed asset is depreciated, is the expected useful life of the asset. The expected useful life is the shorter of the technical and economic life of the asset. The extent of the depreciation should be determined systematically, in such a way 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 tangible fixed assets are subject to depreciation, with the exception of goodwill, land, property investments and tangible fixed assets under construction or development.

Depreciation of an asset begins when it is available for use, i.e. when it is in the location and condition necessary for it to be capable of operating in the manner intended by management. In Schiphol's terminology, this is from the time of operational commissioning. This is in accordance with Article 29 (5) of the Amsterdam Airport Schiphol Operation Decree, which states that tangible fixed assets are not used for aviation activities until such time as they are put into operation for that purpose. That is the time

when the asset is added to the asset base, and depreciation commences from the start of the following month. The depreciation ends when the last depreciation period has expired, or earlier if the asset is divested before the end of its 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. If aviation-related assets are taken out of service immediately, depreciation will cease and the remaining book value at that time will be included in the settlement, in accordance with the rules laid down in the Amsterdam Airport Schiphol Operation Decree. This disposal is part of the business case of the relevant investment decision. Tangible fixed assets acquired as a lease (right-of-use assets) are 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.

### **Depreciation periods**

In the fixed asset records, the assets are grouped into asset categories. A distinction is applied in Oracle Cloud on the basis of Major and Minor categories that are linked to a standard depreciation period determined in advance by our Cost Expertise Center and Asset Control. This depreciation period is a guideline that is required to be followed in principle and may only be deviated from if the depreciation period can be shown, on the basis of substantiation, to differ 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 central staff 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 put into use.
- Adjustment of remaining useful life due to future expected investments. For example, if it is known that the asset will be disposed of in a number of years, the (normally longer remaining) useful life is shortened in accordance with the date of disposal (IFRS).
- Lease of existing assets – remainder of term until the end of the normal useful life.
- The main category 'Other tangible fixed assets' includes the subcategory 'Other assets'. The Accounting Manual sets the standard useful life for this subgroup at 15 years. It may happen that a specific asset within this category is assigned a different useful life, because the economic or technical life – whichever is shorter – **deviates from the standard useful life.**

Given the dynamism of the aviation sector and the capital-intensive nature of RSG, an annual evaluation of the standard useful life and residual value is necessary. The Finance function is responsible for carrying out this evaluation. A change in useful life may lead to an adjustment by Group Control of the guideline for the standard depreciation period and/or residual value. Recognition of the above in the accounts is tested against the available IFRS options.

The depreciation period, being the period within which a fixed asset is depreciated, is the expected useful life of the asset. The useful life is the shorter of the technical and economic life of the asset. Determination of the depreciation periods is tested against the available IFRS options.

Appendix 1.1 contains an overview of the guidelines for the standard depreciation periods of tangible fixed assets for aviation activities. RSG does not apply any average useful life but uses one single useful life per asset.

In conformity with the IFRS guidance, depreciation is adjusted prospectively if the predetermined useful life no longer applies. A decision to this effect based on the actual/anticipated commercial situation is taken in consultation with Group Control. To that end, Group Control consults with the auditor, and in the case of a major impact,<sup>11</sup> this 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.

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 existing book value of tangible fixed assets.

## **6.2.2 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 balance sheet if all of 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 amount of the liability.

Contingent liabilities are not included in the balance sheet but 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 best estimate of the expenditure required to settle the existing liability on the balance sheet date. The best estimate is the amount which RSG would reasonably have to pay in order to settle the liability. In order for provisions to reflect the best estimate at all times, they should be assessed on every balance sheet 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.

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<sup>11</sup> Major impact cannot be directly expressed in euros and in any case does not relate to a single asset or several individual assets.

### **Use of a provision**

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

### **6.2.3 Project activities and time sheets**

Within Schiphol, project-related activities are carried out within numerous departments such as Schiphol Projects, Pier A project, IT&Data and Asset Management (at Digital & Data Analytics, Asset Continuity and Development).

The option of capitalising project-related time worked by staff is based on an assessment of the function concerned by the Group Control department. There are significant differences between the aforementioned business units and departments, varying from essentially executing only project-related activities to project-related activities as one of the activities of the department.

The time worked in connection with project-related activities is recorded on the projects via time sheets. Project staff record the hours worked on a project in the time-recording system for each day, after which these are submitted for approval to a Supervisor. As a rule, the Supervisor is the hierarchical or functional manager of the staff member concerned. Only approved hours worked are then multiplied within the accounting records system by a defined cost price per hour, following which those costs are booked in the project accounts.

A distinction is applied between internal and external project staff. The cost price applied for external project staff is the hourly rate at which they are actually hired. For internal project staff, an hourly rate for each function, instead of for each individual staff member, is based on a cost price calculation estimated in advance.

The following principles apply for the cost price calculation for internal project staff:

- The staff members who record time worked are assigned to similar functions.
- A cost price calculation is performed for each function, and this results in an hourly rate per function. Examples of functions are: junior, intermediate and senior project managers and certain specialist functions working on projects such as project management supporters and developers.

There are diametrically opposed approaches for determining the hourly rate. On the one hand, there is an integral approach in which, in addition to the personnel costs, the total overhead is included in the hourly rate as a surcharge. On the other hand, under the direct costs method, only the direct personnel costs of the staff member concerned are included in the hourly rate.

The hourly rate is determined as follows for departments that almost exclusively carry out project-related activities and for which a predominantly integral approach is applied for the hourly rate:

- The principal costs that are included in the cost price are the direct personnel costs of the staff who record time worked (this relates to salaries, social security contributions, pension costs as well as commuting travel costs and training costs).
- In addition, a surcharge is applied for overhead to cover the indirect costs. The indirect costs comprise:
  - the costs of management and staff who are involved in project activities, but cannot on a reasonable basis record these activities per individual project, such as support personnel working on a large group of projects;

- o department costs and other indirect costs such as consultancy fees and membership fees.

The hourly rate is determined as follows for departments that, in addition to project-related activities, also perform other activities and for which a predominantly direct cost approach is applied for the hourly rate:

- The costs that are included in the cost price are the direct personnel costs of the staff who record time worked (this relates to salaries, social security contributions, pension costs as well as commuting travel costs and training costs).
- No surcharges are applied to the rate for overhead and indirect costs.

In both cost price calculations as described above, an estimate is prepared, for each function, of the maximum number of hours that the staff in the function could work on projects (i.e. the maximum number of billable hours). Account is taken for that purpose of possible unavailability due to:

- public holidays, leave, scheduled days off and an average sick rate;
- hours that staff are required to spend on education, training, work meetings and some ancillary activities (for instance, serving as a member of the Works Council). These hours may differ between departments and also between similar project staff.

The exact details may differ per business unit from the description above, as long as the basic principles above are complied with. This will depend on the characteristics of the organisation unit concerned, i.e. the extent to which they provide a reasonable basis for including the overhead and consultancy fees in the hourly rate. The table below shows how the hourly rate is determined for the business units concerned. This is the situation at the time when the Allocation System is described (February 2021). It is possible that further organisation units may switch to recording time during the charges period.

	Schiphol Projects	IT&D	ASM <sup>12</sup> (DDA, AC, DEV)	CEC	Pier A project	Finance (sr project control)	SSE
Basis: direct personnel costs of staff who record time (salary, social security contributions, pension, commuting travel costs, training costs)	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Surcharge for hours for overhead and management in rate	Yes	Yes	No	No	No (own hours) <sup>13</sup>	No	No

<sup>12</sup> Recording time worked in timesheets was recently introduced at ASM, and a practical approach was adopted for this purpose, with the hourly rate being determined in the same way across ASM as a whole. Overhead and management costs are not apportioned because of the share that time-writing represents within the total of activities.

With regard to the Pier A project, the overhead and the management itself record time worked, and those costs are therefore also capitalised, insofar as they are written on projects.

<sup>13</sup> The criterion for whether or not to apportion department costs is based on the assessment of whether it is justified for the costs concerned, such as consultancy fees, for instance, to be included in the projects.

	Schiphol Projects	IT&D	ASM <sup>12</sup> (DDA, AC, DEV)	CEC	Pier A project	Finance (sr project control)	SSE
Surcharge for department costs and other indirect costs in rate	Yes	No	No	No	No	No	No
Surcharge for non-billable hours	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Result via internal invoicing or allocation	Internal invoicing	Allocation	Allocation	Allocation	Allocation	Allocation	Allocation

See also the descriptions of the internal invoicing (Appendix 3) and allocations (Appendix 4) of the business units referred to above.

### 6.3 Accounting systems

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. Subsidiaries and participations may use different systems. The system Onestream is used for consolidation and segmentation (allocation to PMCs). These different systems are linked to each other by means of various interfaces.

The financial accounting system, Oracle, is arranged into Business Units. A Business Unit is the administrative name for a business unit or a participation that forms a separate legal entity. Within the Business Units, the accounting records are subclassified into cost centres. In addition, within Schiphol, the term Operating Unit is applied, which is formed by a group of cost centres. For example, the Legal Entity Schiphol Nederland B.V. is one Business Unit in the financial accounting system. There are several Operating Units within this Business Unit, including Aviation and Schiphol Commercial. Those Operating Units are formed by a group of underlying cost centres.

The first step to arrive at the information per PMC is the primary registration in the financial records per cost centre. The second step, the issue of internal invoices between the Operating Units, also takes place in the financial accounts.

Subsequently these data are consolidated. Following consolidation, finally, the costs and revenues are allocated to PMCs in the Onestream system per cost centre / cost category combination of the various Operating Units. In turn, a number of PMCs jointly form Business Areas. For example, the Aviation Business Area consists of the PMCs Aviation and Security. The total allocation to PMCs is made in this manner on the basis of the consolidated figures.

See the diagrams in Section 5.1.2 which clarify the Allocation System and the accounting systems used.

## 6.4 Planning & Control cycle

Schiphol's Planning & Control cycle is one of the management processes included in Schiphol's process schedule, and can be divided into the sub-processes 'Strategic Plan', 'Business Plan', 'Budget' and 'Annual Forecast'. Monthly closures are carried out for the actual amounts for the past month. The Annual Forecast is prepared on a quarterly basis.

### 6.4.1 Cost estimate: Strategic Plan, Business Plan and Annual Forecast

The purpose of the 'Strategic Plan' sub-process is to compile a long-term plan consisting of a review of the mission, vision and strategy of RSG. The Business Plan translates the Strategy into financial details for the following year and the nine subsequent years. The first five years are based on bottom-up planning and the last five years are based on drivers. The sub-process takes place in the first half of the year for all Business Areas. The first three years of the Business Plan provide the basis for the three years of the charges period. The Business Plan process is described in more detail in this section.

Prior to the drafting of the Business Plan, the RSG Management Board provides guidelines (frameworks, standards, ratios) to the management of the organisational units. The subjects covered by those guidelines include the following:

1. Priorities in the Business Plan: The Management Board sets the key priorities for supervising the development of the Business Plan. For instance, with regard to the operational and integrated capacity plan. The Management Board provides the guideline that operational actions must be developed and implemented so as to accommodate the growing demand.
2. Dilemmas: The Management Board provides direction on specific dilemmas, of which it was notified by management at an earlier stage. For instance, the maximum amount for CAPEX in that Tactical Plan period.
3. Frameworks, standards and ratios for the 'Top Performance Indicators', but also concerning personnel costs and financial key parameters, including CAPEX, OPEX, costs per WLU (Work Load Unit), financing ratios and personnel cost movements. These frameworks, standards and ratios are often defined in the form of ranges. For instance, the inflation rate to be applied for the separate years of the Business Plan and an average annual return (minimum) on equity. Maximums are set for the separate years for movements in costs. For instance: the costs in year 2 of the Business Plan may at most be equal to or lower than the costs for year 1 plus inflation. The shareholders of RSG set a standard (lower limit) for the average annual return on equity. This requirement is included in the strategic and business plans within RSG and it is also ascertained that the standard in the strategic and business plans is actually achieved. Corrective measures are carried out if the standard is not achieved in the first instance.

During multiple challenge sessions held by the Management Board, Strategy & Airport Planning, Finance and the management teams, the outcomes are reviewed against the frameworks and standards included in the guidelines for the Business Plan process. The challenge ranges beyond a discussion of departures versus the frameworks set. Movements in OPEX and CAPEX compared with the preceding period, preceding plan and following plan years are discussed in detail. Choices to be made are explained in detail and where choices lead to a failure to achieve strategic goals they are critically challenged. The Management Board has the possibility of deploying instruments in order to achieve ratios in the second instance after all.

The Management Board can set cost targets for the management. The management is then required to develop and implement these. Finance monitors that the cost targets are actually incorporated in the figures in the Business Plan. Those cost targets are an instrument that can also be used if all targets are in

fact met. Determining the permitted budget involves continually weighing up the ability to achieve strategic goals versus movements in costs that can be justified from a commercial perspective.

The Business Plan is then approved by the Supervisory Board in the summer.

The Business Plan, years 1 to 3 of which are used for the three-year charges period, includes the (main) cost categories that are also specified and analysed in the IATA template in the consultation. The (main) cost categories and the way in which they are determined as the basis for the years covered in the Business Plan are described below. See the text following this summary for the adjustments to years 1 to 3 of the Business Plan that are made for the consultation budget.

1. Personnel costs

The personnel costs for the years of the charges period are adjusted for developments in the Collective Labour Agreements and social security contributions. These adjustments are determined at the Schiphol Group level on the basis of current agreements under Collective Labour Agreements and Management Board frameworks for wage increases. In connection with the adjustments of social security contributions, information on expected changes in contributions is requested from the organisations concerned (such as Pensioenfondsen). The number of staff to be deployed is determined during the Business 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 costs per year are determined on the basis of the historical costs. These assets change in the following way: the planned capitalisations according to the Aviation Development Plan are included in the calculation of the depreciation costs.

3. Maintenance costs

The maintenance costs are determined for the three years of the charges period on the basis of the contractual agreements with the main contractors. If no contracts have been concluded yet for all years, the most recent year is used as a basis and this base year is adjusted by 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 volume of maintenance work is determined for baggage assets on the basis of the long-term maintenance plan. For the other parcels (Main contractors MC2019), the volume of maintenance activities is determined on the basis of normative cards (and the number of assets). Performance standards have been agreed. Depending on those norms and the quality of the assets, MC will determine whether maintenance activities are necessary.

4. Utility Services

100% of the utility services are purchased in advance on the basis of contractual agreements with the external parties for the 3 years of the charges period. This means that the charge for Aviation is determined, which will be different for each of the three years. The estimated consumption of the product serves as a basis. This base is adjusted for the years 1, 2 and 3 of the charges period for the developments in the assets of the purchasing OUs. The developments are included in the investment portfolio of Schiphol Group, which has been approved by the Management Board.

5. Insurance costs

The insurance costs of the year preceding year 1 of the Business Plan are used as a basis. This basis is adjusted for the years of the charges period with the help of the expertise of the insurance companies. The insurance costs are subclassified into costs that are directly attributable to the users (100% or shared users) and costs that are not directly attributable to the users. The directly attributable insurance costs are allocated to a PMC. The insurance costs that are not directly attributable are allocated on the basis of the weighting of the reconstruction value of the underlying objects. The underlying objects are directly attributable to 1 or more users and are as such allocated on the basis of use and the corresponding 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 related to investments

The costs related to investments are directly connected with the developments in the Aviation Development Plan. The planned projects for the years of the charges period are used as a basis and the associated costs related to investments are estimated for each project.

7. Subcontracted activities

The costs for subcontracted activities (excluding security costs) are determined for the three years of the charges period on the basis of the contractual agreements with the external parties. If no contracts have been concluded yet for all years of the charges period, the most recent calendar year (1 year preceding the Business Plan) is used as a basis and this base year is adjusted by 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 volume of subcontracted activities of the most recent completed calendar year is used as a basis. This basis is usually adjusted by a volume-related driver in the three years of the charges period. The development of volumes is different for each category of subcontracted work. Examples of the volume-related drivers (not exhaustive):

- Development of the asset portfolio on the basis of the planned capitalisations in accordance with the Aviation Development Plan.
- Development of the passenger volume in the three years of the charges period.

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

The subcontracted activities related to the security costs are determined for the three years of the charges period on the basis of the number of hours multiplied by the hourly rate charged by the security company. The direct costs (hourly rate) for the three years of the charges period are adjusted by the estimates, based on professional judgement, made by the procurement department (the procurement department acquired experience in the past, knows the market, engages in exploratory talks with trade unions and security companies). The number of hours of deployment of the security companies is adjusted for the years of the charges period by the driver Traffic & Transport developments and by expected new measures.

8. Hired temporary staff

The direct costs for hiring are determined for the three years of the charges period on the basis of the contractual agreements with the supplier. If no contracts have been concluded yet for all years of the charges period, the most recent year is used as a basis and this base year is adjusted by 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 volume of hiring in the most recent completed calendar year is used as a basis. This basis is usually adjusted by a volume-related

driver in the three years of the charges period. The development of volumes is different for each category of subcontracted work. Examples of the volume-related drivers (not exhaustive):

- Development of the asset portfolio on the basis of the planned capitalisations in accordance with the Aviation Development Plan.
- Development of the passenger volume in the three years of the charges period.

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

9. Materials

The costs for materials are determined for the three years of the charges period on the basis of the contractual agreements with the external parties. If no contracts have been concluded yet for all years of the charges period, the most recent year is used as a basis and this base year is adjusted by 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 volume of materials in the most recent completed calendar year is used as a basis. This basis is adjusted by a volume-related driver in the three years of the charges period. The development of volumes is different for various materials. Examples of the volume-related drivers (not exhaustive):

- Development of the asset portfolio on the basis of the planned capitalisations in accordance with the Aviation Development Plan.
- Development of the passenger volume in the three years of the charges period.

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

10. Other external costs and miscellaneous costs

The other external costs and miscellaneous costs are determined for the three years of the charges period on the basis of the contractual agreements with the external parties. If no contracts have been concluded yet for all years of the charges period, the most recent year is used as a basis and this base year is adjusted by 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 amount of other external costs and miscellaneous costs of the most recent completed calendar year is used as a basis. This basis is adjusted by a volume-related driver in the three years of the charges period. The movement in volumes is different for the other external costs and miscellaneous costs. Examples of the volume-related drivers (not exhaustive):

- Development of the asset portfolio on the basis of the planned capitalisations in accordance with the Aviation Development Plan.
- Development of the passenger volume in the three years of the charges period.

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

A description is provided above for each (main) cost category of how those costs are budgeted for the years 1 to 5 of the Business Plan (and where the years 1 to 3 are used as a basis for the consultation budget of the charges period).

In the consultation process, the year-on-year developments of the costs and revenues are discussed in the IATA template, in which movements are substantiated by changed levels of activities. That information is compared with the consultation documents of the preceding consultation period.

In the financial accounts, the actual costs are compared annually with what had been included in the consultation. An auditor's report is issued on these financial accounts by an external auditor. Those accounts provide insight not only into the variances of the items eligible for settlement, but also into items not eligible for settlement. Both elements are highly important for Schiphol. The items eligible for

settlement lead to undesirable shifts of costs between years and thus to (potentially) undesirable developments in charges. The variances in items not eligible for settlement are clearly important in a different way. These should be around zero on an accumulated basis. An 'under-realisation' will lead to debates with the airlines on budgeting quality and will doubtless be referenced in debates on future charges. On the other hand, 'over-realisation' leads to diminishing profitability of the group as a whole. That will lead to debates with the Management Board and shareholders, and is also expected to lead to debates with the airlines under the Aviation Act. That is because major variances in this regard will presumably cause some reticence among shareholders in determining the Non-Aviation contribution, in order to limit the risk profile of the RSG.

#### **6.4.1.1 Revenues**

In the sub-process 'Business Plan', Revenues from airport charges are determined for the three individual years of the charges period by means of Traffic & Transport expectations based on the input from the Market working group and taking account of the relevant airport charges / airport charges structure. Once a year, this Market working group (internal initiative of Schiphol) organises a meeting to which all airlines operating at Schiphol are invited and asked for input for Traffic & Transport. Then RSG determines Traffic & Transport, following consultation with the market parties, and taking account of the most recent relevant developments in the market. The aim is to obtain an understanding of the related capacity developments of the airport and as an indication for possible settlement of Traffic & Transport. Each year, Schiphol engages in consultation rounds with the airlines on the charges (comprehensively once every 3 years and once every year only in relation to settlements) and the planned investments in the airport infrastructure. The Act stipulates exactly which information obligations Schiphol is required to comply with in this connection.

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

The output of the market working group is used for the Sector Planning Process, drawing up the Usage forecast and other (specific) projects/questions. The working group's core task is to draw up a number of scenarios and to provide quantitative information on transport and traffic volumes on a full-year basis, possibly in a number of variants (scenarios), where possible specified by transport and traffic segment. The products of the working group are the season plan for the current and the next IATA season, the short-term traffic scenario for the Usage forecast (concerning noise) and the scenarios ('timetables') for medium-term planning. The outcomes of the market working group are used once every three years (in the year preceding the charges period) as input for the charges consultation.

#### **6.4.1.2 Costs**

Costs are determined by taking account of the principle in the Aviation Act that they must be 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.

Variety exists within the set of allocation keys and internal invoicing, as described in Appendix 3 and 4 of the Allocation system. Some keys vary very little from year to year, other keys vary more markedly. Roughly, two sorts of allocation keys and internal invoicing can be distinguished. On the one hand, these are keys for which operational data that have actually been measured are required to generate them,

and on the other, keys that are inherently more arithmetical, based on a calculation on the basis of underlying data that are used as input for the budget (amounts, number of FTEs and number of hours). The outcomes of these keys of each of the three years of the charges period can be different.

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

- A5 shared key for landside infrastructure.
- A10 shared keys m<sup>2</sup> of the Terminal complex for the depreciation costs of the Terminal complex and, connected with this, the internal invoicing D18 use of the Terminal complex. D18 is used for the internal invoicing of the costs for cleaning, maintenance, transport and supply of energy, transport and supply of water and other costs.
- A12 (shared key on the basis of the use of the vehicle fleet) is calculated on the basis of the use of the vehicles per department in the year preceding the charges period.

The internal invoicing that is based on operational data is as follows:

- D4 Automatic fire alarm system, the internal invoicing takes place on the basis of the number of actual connections measured in the year preceding the charges period.
- D7 Utility services; the 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 passages and associated time spent on the basis of a sample in the year preceding the charges period.
- D26b use of personnel (security) filter by Non-Aviation: the number of passages for personnel is determined in the year preceding the charges period.
- D18 Use of Terminal complex and connected with this A10 shared keys for m<sup>2</sup> of the Terminal complex for the depreciation costs of the Terminal complex.
- D12 Schiphol Commercial – Customer Contact Center and Mobile Personal Assistance

All other keys can be categorised as arithmetical keys.

#### **6.4.1.3 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 every year the new up-to-date percentages are determined in conformity with the same method and used in determining the Asset Base / investments for the coming year). Information on investments is provided for the next five years (of which the last two years are provisional).

#### **6.4.1.4 Quality indicators**

Quality indicators are determined at the same time as the Business Plan and the Budget, since every monetary amount involves different activities and thereby also different values of 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.

RSG's Planning & Control process as described here guarantees that budgets for internal control, end-of-year settlement and determination of external charges for Aviation and Security are entirely in line with each other.

The Business Plan and the Budget are first approved by the Management Board and subsequently by the Supervisory Board. The shareholder then determines the Non-Aviation contribution.

#### **6.4.2 Financial accounts**

The actual figures are determined each month via monthly closure of the books and the corresponding accounts of the financial results. Financial accounts for Aviation and Security are also drawn up within five months of the end of the year, and in any case contain the following elements:

- a. An overview of the categories of tangible fixed assets.
- b. A specification of the costs and revenues relating to aviation activities.
- c. A specification of the contribution from non-aviation activities.
- d. A specification of the balance at the beginning and end of the financial year concerned of the settlements.
- e. A specification of the assets put 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.

See also Article 30 of the Amsterdam Airport Schiphol Operation Decree for a detailed description of the points under a. to g.

## 7 Management organisation

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

This chapter discusses a number of measures which guarantee the effectiveness of such monitoring.

### 7.1 Responsibility of the line organisation

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

The internal audit department additionally checks how the control measures operate. The results of these checks are reported directly to the (next higher) management level that is responsible for the relevant business unit.

Every Business Area and Support Unit has its own responsible director and navigator. This director and navigator annually sign a Letter of Representation (LOR), with which they issue a statement about the effective operation of internal control. The application of the Allocation System in their own business unit forms part of this statement.

### 7.2 Ensuring the operation of the Allocation System

#### 7.2.1 System audit

The ultimate allocation takes place through a number of different systems, as described in Section 5.1. By means of IT auditing, RSG closely monitors the quality of the supplying source systems and the system in which the ultimate allocation is made. In connection with the IFRS financial statements, the quality of these systems is audited by the external auditor, supplemented if necessary with additional audits for the Regulatory Accounts.

#### 7.2.2 Procedures

The procedures regarding the Allocation System comply with the 'Chinese walls' principles. Adjustments to the financial accounting structure and/or the Allocation System are only introduced on the basis of a Management Board decision.

Assessment of the financial accounting structure

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

- agreement with strategic developments within RSG and market developments;

- conformity with the requirements set by the 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 policies, definitions and allocation methods are laid down in the document ' Allocation System for aviation activities of Schiphol Group at Amsterdam Airport Schiphol and form part of the group AO. This document provides detailed insight into general allocation principles, the internal invoicing and allocations per cost centre applicable during that charges period and the apportionment keys per cost centre.

The various business units are responsible for substantiating the allocation keys. Subsequently a check is made at central level as to whether the allocation keys used are consistent and comply with the segmentation frameworks set (differentiation of three Business Areas) and with the conditions for allocation stipulated in the Aviation Act.

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

### **Determination of apportionment keys**

If the allocation is to be made in accordance with an apportionment key, a fixed measurement time is taken in order to determine the specific value of the apportionment key. Determination takes place prior to the three-year charges period to which the apportionment 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, the costs and revenues actually recorded are allocated to the various PMCs on the basis of these predetermined allocation keys. Events such as a change in the organisation or the launch / cessation of an activity may form a reason for adjusting the apportionment keys, whereby the method remains the same.

Please find below a list of the reference dates of the main items where such a system is applied.

#### Determination of m<sup>2</sup> for Terminal complex

The reference date for year 1 of the three-year charges period is 1 July preceding the first charges year. The key for year 2 and 3 is determined as follows on this reference date: the key for year 1 is used as a basis. In order to determine the key for year 2 and year 3 as accurately as possible, adjustments are applied off the books to the square metres of year 1 per section / floor, on the basis of the planned projects in the Terminal complex (derived from the most recent Aviation Development Plan at 1 July).

#### Traffic intensity of the road network in the airport zone

The reference date for determining this apportionment key for year 1 for the zones 1 to 7 is the actual use of 2 years<sup>14</sup> preceding the charges period. The key for the years of the charges period changes for

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<sup>14</sup> In the Allocation System 2022-2024, reference is made, in various cases of internal invoicing and allocations concerning the manner and frequency of measurement consultation, to one or two years preceding the start of the charges period. For the Allocation System 2022-2024, this means calendar year 2021 or 2020, respectively. If, for the purpose of preparing the consultation budget for the years 2022-2024, the stated reference year for a specific internal invoicing or allocation cannot be considered to be representative due to COVID-19, owing for instance to much lower traffic and transport in 2020, the

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.

#### Variables relating to Staff

The year preceding the charges period is the reference date for determining the keys relating to staff departments. The way in which this key is determined for the years of the charges period is described for each key. This is different for each key. See Appendix 4 for the description per key.

With regard to tangible fixed assets and the associated depreciation, the apportionment keys are determined at the time of capitalisation.

### **7.2.3 Changes in the organisation and/or activities**

The dynamism of the airport entails 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 2022-2024. Where the Allocation System is concerned, this application is based on fixed points of departure, criteria and types of allocation key. The above changes may give rise to changes in internal invoicing and allocation. In order to provide users insight into the changes and the effect of these changes on the allocation, where necessary these changes will be explained and accounted for during the consultation process and in the Regulatory Accounts. Chapter 9 explains in more detail the procedure relating to such interim changes.

## **7.3 Supervision by external auditors**

### **7.3.1 Supervision of the consolidated Financial Statements**

Pursuant to the provisions stipulated in Book 2 of the Dutch Civil Code, RSG is required to prepare Financial Statements, including notes. These Financial Statements are required to be audited by an independent registered auditor (see Section 2:393(1) of the Dutch Civil Code).

RSG's Financial Statements 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 Section 2:405 and 406 of the Dutch Civil Code). 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 and of the results for the financial year. To this end, he should obtain sufficient insight into the accounting organisation and internal control of the entity to be audited. First and foremost, the internal control measures taken by RSG itself are reviewed in order to ensure that the periodic interim and the annual financial information is sufficiently reliable. The auditor then reviews whether the operation of these measures is adequate and reviews the figures reported.

The auditor has issued an unqualified audit report on RSG's Financial Statements up to and including 2019. As part of the audit of the Financial Statements, the auditor also audits the segmentation into Business Areas as shown in the Financial Statements.

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most appropriate alternative will be opted for, in derogation from the description. This may be, for example: three years preceding the charges period (2019). Deviations from the description will be explained in the IATA template in the consultation 2022-2024.

Because the underlying data and the segmentation are included in the audit, the auditor's activities and findings regarding the Financial Statements may also relate to the segmental accounts contained therein.

### **7.3.2 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, has been 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 should 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 annual 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 should annually draw up financial accounts for the preceding financial year. These accounts should consist of a separate operating statement, a list of the tangible fixed assets allocated to the total of aviation activities, and explanatory notes. The financial accounts should be accompanied by a report from an independent auditor (Section 8.25g(3));

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

In compliance with the obligations described above, RSG has set up a system of internal control measures that should guarantee the reliability of the information to be generated. This system largely consists of the internal control measures aimed at ensuring the reliability of the information contained in RSG's consolidated Financial Statements. However, the Aviation Act has the effect that the system deviates on four points from the external annual report, which must comply with IFRS:

- The Regulatory Asset Base should not include any assets other than Tangible Fixed Assets (Article 29(11) of the Amsterdam Airport Schiphol Operation Decree).
- Assets under construction should be disregarded in determining the Regulatory Asset Base (Article 29(5) of the Amsterdam Airport Schiphol Operation Decree).
- A special calculation method applies to the value of assets and the depreciation costs relating to large investments ('*unuïteiten*' method, Section 29(9) of the Amsterdam Airport Schiphol Operation Decree).
- The manner in which construction period interest is calculated under the Aviation Act (appendix to Article 13 of the Amsterdam Airport Schiphol Operation Decree) deviates from the calculation of construction period interest as applied for the purpose of the Financial Statements. Reference is made to Section 5.2.4 for a description of the differences in calculation methods for construction period interest for the purposes of the Aviation Act and the Financial Statements.

The construction period interest is equal to the WACC, as applicable during the production time of an asset and as determined in accordance with Chapter 8.

In order to fulfil the obligations under the Aviation Act, therefore, adjustments are made off the books for the four deviations described above. These adjustments are recorded in a verifiable manner.

Each year, the external auditor carries out a specific audit of the Regulatory Accounts. On this occasion, the auditor examines inter alia whether:

- the allocated costs and revenues of aviation activities and tangible fixed assets were included correctly and completely in the separate financial records for the relevant year;
- the ACM-approved system for allocating costs and revenues of the aviation activities is applied correctly;
- the amount to be settled was determined in accordance with the conditions of the Aviation Act.

In making this assessment, the auditor performs activities – in addition to the measures taken by RSG itself – which should convince the auditor to a sufficient degree that the data in RSG's financial accounts, drawn up 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, have been laid down in an audit protocol.

The activities carried out as part of the audit of RSG's consolidated Financial Statements support the audit of the specific Regulatory Accounts.

## 8 Determination of the weighted average cost of capital (WACC)

The Weighted Average Cost of Capital, or WACC, is based on the internationally and generally accepted Capital Asset Pricing Model and, taking taxation into account, is given by:

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

The WACC formula has six parameters, of which two are fixed prior to the regulation period (of the Aviation Act) and, in principle, remain unchanged during that period. The other four parameters are determined for each charges period. The determination method is described in Section 8.1. The determination procedure in relation to the determination of the airport charges is described in Section 8.2.

### 8.1 Method for determining WACC parameters

#### 8.1.1 Fixed variables

**g** Fixed value of interest-bearing debts allocable to the funding of the Regulatory Asset Base, divided by the value of the Regulatory Asset Base; g is 0.4.

**EMRP** equity market risk premium (as a %); this is the surcharge on the risk-free yield (Rf) required by equity providers for the market portfolio of shares world-wide, fixed at 5.0 %.

#### 8.1.2 Variables that are determined once every three years

**Kd** The cost of capital of interest-bearing debts (as a %) determined as the risk-free yield (Rf) plus the credit spread. The credit spread ( $Kd - Rf$ ) consists partly of compensation for the systematic risk and partly of a liquidity premium and a surcharge for liquidation-related losses. The credit surcharge is equal to the average of the difference between the IBoxx Euro Non-Financials A Rated portfolio, which contains bonds with a remaining maturity of approximately 10 years, and the 10-year interest on a government bond of a member state of the eurozone with the lowest interest percentage in the 24 months before 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 in view of the determination of the charges as 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, in addition to the information as referred to in Article 11 of the Amsterdam Airport Schiphol Operation Decree.

**Rf** risk-free yield (as %), equal to the average effective yield ('yield to maturity') on a Dutch government bond with a remaining term of 10 years, for the 24 months preceding 1 March of

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 return is calculated on the basis of the average of the daily effective yields, for which purpose, in line with common practice at investment banks, a generally accepted source is used, which is Bloomberg (ticker code GTNLG10Y). Should that source not be available, this source will be replaced with Capital IQ.

T The current statutory corporate income tax rate (as a %) as stated in Section 22 of the Corporate Income Tax Act. If it is established at the time the charges are determined that, as at 1 January of the financial year for which the charges are determined, an adjusted statutory corporate income tax rate applies, this latter percentage will be applied.

Equity Beta The measure of the market risk (systematic risk) of shareholders' equity that can be allocated to the funding of the Regulatory Asset Base. This is consequently a 'levered Equity Beta', which is a measure of the sensitivity of the value of shareholders' equity to a change in the value of the market portfolio of shares, taking the financial structure into account (g). The Equity Beta to be used in the WACC formula must be determined when the charges are determined and on the basis of the following formula, after the Asset Beta, Debt Beta and g have been determined.

$$\text{Equity Beta} = \text{Asset Beta} + (\text{Asset Beta} - \text{Debt Beta}) \times g / (1-g) \times (1 - T)$$

For which purpose:

Debt Beta = the measure of the market risk (systematic risk) of the interest-bearing debts that can be allocated to the funding of the Regulatory Asset Base. The Debt Beta has a permanent fixed value of 0.08125.

Asset Beta = the measure of the market risk (systematic risk) relating to the activities for which the airport operator's Regulatory Asset Base serves as a basis. In determining the Asset Beta, RSG approaches two independent international investment banks of high repute. The average of the Asset Beta determined by these banks individually is used as the Asset Beta for the calculation of the WACC. The banks will determine the Asset Beta within the framework given in Part C of the 'Appendix to Article 32 of the 2017 Amsterdam Airport Schiphol Operation Decree'. With due observance of the Explanatory Notes contained in this appendix, the Asset Beta is determined as follows:

1. Listed airports within the areas where the Agreement on the European Economic Area (EER) applies and Switzerland will be selected, as many (but at least four at all times) and as representative as possible, based on their comparability to the airport activities of the airport operator on the airport (a so-called peer group).  
Airports that are clearly not comparable do not form part of this group. If it is listed, Amsterdam Airport Schiphol will always be one of the selected airports. If the airport operator has proved sufficiently that, in terms of comparability to the airport, there are fewer than four listed, representative airports within the areas in which the Agreement on the European Economic Area applies and Switzerland, listed airports in comparable economic systems outside of the EEA and Switzerland that are representative in terms of comparability will be selected, until the aforementioned number of four listed airports that are representative in terms of comparability has been reached. Representative airports are those airports 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 ( $q \cdot p$ ) 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. In order to determine the Asset Beta during the period starting as from 2019, RSG applies the following selection of airport companies: RSG, (if listed), Groupe ADP, Fraport, AENA, Vienna Airport and Zurich Airport.

If one or more airports do not have a reliable Beta, it is not included in the calculation. Changes in this group will occur if one of the above airport companies is no longer listed, or if a new airport that is at least minimally comparable with the above group becomes a listed company.

2. For each of the selected airports, Equity Beta is derived from the price returns of these airports measured over a period of two and five recent years against an index solely consisting of one or more developed countries. These are calculated based on the average of two standard data sources. If only information covering a shorter period is available, this is permitted provided the information enables a reliable estimate to be made of the Equity Beta.  
The price returns are calculated on a weekly basis, whereby generally accepted sources – Bloomberg and Capital IQ – 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 Datastream. The calculation is based on the unadjusted ('raw') Beta.
3. For each of these airports, the Asset Beta is determined by applying the above Equity Beta formula (and Debt Beta formula). Each of these calculations is based on the relevant airport's actual capital ratio ( $g$ ), with the book value of the interest-bearing debts of the company divided into the total book value of the interest-bearing debts plus equity market value. The calculations are furthermore based on the applicable statutory tax rate of the country in which the relevant airport is located ( $T$ ) and the estimated cost rate and the borrowed capital risk of the airport ( $K_d$ , Debt Beta).

In order to determine the Asset Beta, the two- and five-year Asset Beta medians of the airports in the entire per group are determined and the lowest of those two medians is then selected. The result thus obtained gives the Asset Beta used in the WACC formula to calculate the weighted average cost of capital of the operator of Amsterdam Airport Schiphol.

## 8.2 Procedure for determining the WACC

The charges are formally applicable with effect from 1 April. The charges are determined five months previously, i.e. as at 1 November of the preceding year. Based on the consultation periods laid down by law, the proposal for these airport charges is prepared during the month of August and presented to the user in the first half of September of the preceding year.

The variables  $R_f$ ,  $T$  and Asset Beta are determined at the time at which the consultation information is prepared: The following applies to the variables:

- $R_f$  The average effective yield is determined on 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.

T The current statutory corporate income tax rate (as a %) as stated in Section 22 of the Corporate Income Tax Act, at the time when the airport operator submits a proposal for charges and conditions as referred to in Section 8.25e (1) of the Act. If it is established at the time the charges are determined that, as at 1 January of the financial year for which the charges are determined, an adjusted statutory corporate income tax rate applies, this latter percentage will be applied.

Asset Beta The average of the Asset Betas determined by the banks individually, made available to RSG in a report, is determined on 1 March, or, should 1 March not be a working day, on the first working day following 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.

RSG will maintain a file of the Asset Beta determined by the individual banks as well as the source data and assumptions used by the banks.

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 yield;
3. the output of the calculations resulting in the determination of the Asset Beta, together with a copy of the original source including the 'screen shots' used by the investment banks.

### 8.3 Construction period interest

The construction period interest is equal to the WACC, as applicable during the production time of an asset and as determined in accordance with Chapter 8.

# 9 Possibility of making interim changes to the Allocation System

## 9.1 Introduction

A description is given below of the procedure to be followed for making changes to the Allocation System during the period for which that system was approved by the Dutch Authority for Consumers and Markets (ACM). If the ACM's approval of the Allocation System is valid for three years, this chapter is partly applicable for the purposes of determining charges in advance (consultation). The penultimate paragraph of this chapter will apply for the purposes of retrospective reporting (on the three separate years) in the Financial Accounts in the event of interim changes. Both types of changes (at the time of the consultation and for retrospective reporting) are referred to below as 'Interim changes'. When implementing interim changes according to the procedure described below, the full procedure stipulated in Section 8.25g of the Aviation Act will therefore not be followed.

1. Interim changes in the Allocation System satisfy the general conditions and the specific conditions for each specific category change set out below.<sup>15</sup>
2. 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.

## 9.2 General terms and conditions

1. Interim changes satisfy the requirements stipulated in Section 8.25g of the Aviation Act and notably Article 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 Chapters 4 and 5 of the description of this Allocation System. This means that the changes will not alter the structure of the Allocation System but possibly the underlying<sup>16</sup> details. An interim change can separately reduce, but must not increase, the net total of the relevant allocated costs and revenues for the aviation activities (i.e. PMC Aviation and PMC Security each individually). It is also possible for the allocated costs and revenues of the interim change to be neutral for the PMC Aviation and PMC Security separately.
3. 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.

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<sup>15</sup> Category changes are stated in the table shown on the following page.

<sup>16</sup> For instance, the primary recording of cost centres, internal invoicing and allocations.

4. Interim changes will be reported on a one-off basis during the airport charges consultation<sup>17</sup> 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;
  - c. a quantitative description of the effect<sup>18</sup> on the allocation of costs, revenues and assets to aviation activities (Aviation or Security, respectively). If there is an effect on the allocation, an indication of the size of that effect is also provided.
  
5. 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 6a-c.

### 9.3 Specific conditions

The table below sets out the specific conditions per category change:

Category	Specific condition(s)	Comments
1. New activities <sup>19</sup> together with the underlying costs, revenues and assets recorded in the existing or new cost centre	- In line with the current description of the activities in the Allocation System; or - To be set off in the airport charges as referred to in Section 8.25dg of the Aviation Act and the Explanatory Memorandum accompanying the Amsterdam Airport Schiphol Operation Decree. <sup>20</sup>	
2. Shifting activities and the underlying costs, revenues and assets among cost centres		- Comparison based on allocation before and after the change for all the cost centres involved.
3. Discontinuation of activities		NB Upon the discontinuation of activities, the costs and revenues (thus reorganisation costs and residual values) will not be allocated to aviation activities (Aviation or Security, respectively).

<sup>17</sup> As defined in the Section 8.25e (1) of the Aviation Act.

<sup>18</sup> The 'effect of the allocation on aviation activities (PMC Aviation or PMC Security, respectively)' is taken to mean that the balance of the allocated costs and revenues, and/or the assets allocated to aviation activities (PMC Aviation or PMC Security, respectively) following the change is lower than or at most equal to (for each separate PMC) the allocation prior to the change.

<sup>19</sup> This relates to new activities for Schiphol and not to curbing or expanding existing activities, nor to shifting existing activities.

<sup>20</sup> Bulletin of Acts and Decrees 2017, 187

Category	Specific condition(s)	Comments
4. Adjustment of the cost centre structure (consolidating, separating, moving or, adding cost centres)		- Comparison based on allocation before and after the change for all the cost centres involved.
5. Change in the accounting or allocation procedure, namely changes in internal invoicing and/or allocation other than those stated in 1, 2, 3, 4, 6, 7, 8		- Comparison based on allocation before and after the change for all the cost centres involved. NB For instance, simplifying the allocation by direct allocation rather than via an intermediate step.
6. Change resulting from a change in IFRS	- Not inconsistent with the allocation principles stipulated in the Aviation Act and in the Amsterdam Airport Schiphol Operation Decree.	
7. Corrections made to descriptions and/or names	- Increasing the transparency and understandability of the Allocation System.	- Comparison based on the actual allocation before and after the adjustment (so not the allocation described).
8. Change in pricing for the purpose of internal invoicing or for invoicing third parties	- Pricing should at least equal the full cost.	

It is possible for a change to extend across multiple categories. In that case, several categories are stated in the consultation (insofar as applicable) or the financial accounts.

If the Allocation System is valid for a period of three years, this chapter for determining charges during the consultation period will only apply in part, as the charges are set in advance for the entire period of validity of the Allocation System (three years). Interim changes may for instance arise in the actual costs due to organisational changes. Some of those changes can be recalculated in terms of the applicable Allocation System. For other changes, recalculation will not be possible, due to their complexity.

If there is a change that cannot be recalculated, a qualitative description of the change is included in the financial accounts and the effect on the allocation is disclosed (using the categorisation in the table above). This will suffice, as implementing a change in the actual costs recorded has no impact on the charges applied, unless an item eligible for settlement is involved. In the latter case, a quantitative indication of the impact is stated in the financial accounts and this amount is included in the settlement, but only if the impact is advantageous for users.

If the Allocation System applies for a period of six years, this chapter will be applicable for determining charges during the consultation period of the second 3-year period, as the charges for the years 4 to 6 are determined in year 3 of the applicable Allocation System, including the changes that have occurred since the approval of the applicable Allocation System.

**Bijlage 1 TS 22-24  
Overzichten Activa /  
Regulatory Asset  
Base**

## Bijlage 1 Overzichten Activa / Regulatory Asset Base

In deze bijlagenreeks wordt inzicht gegeven in de indeling naar activagroepen met daarbij behorende standaard afschrijvingstermijnen en activa die ten behoeve van de luchtvaartactiviteiten worden gebruikt. Het overzicht is opgesteld vanuit het laagste aggregatie niveau, dit is het niveau subgroep component. Om het inzicht in de RAB verder te vergroten zijn relaties gelegd met PMC's en verdeelsleutels, dit heeft geleid tot de volgende overzichten:

- 1.1 Overzicht standaard afschrijvingstermijnen materiele vaste activa
- 1.2 Allocatie van de activa naar de verschillende PMC's  
Hierbij wordt tevens inzicht gegeven in de kostenplaatsen die aan de activa gekoppeld zijn. Met andere woorden binnen deze kostenplaatsen worden de afschrijvingskosten geboekt (geheel van de betreffende activa subgroep) en vanuit deze kostenplaats vindt de allocatie plaats naar de tevens in hetzelfde overzicht opgenomen PMC's. Allocatie vanuit het activa register van de asset waarde vindt tevens plaats naar de in het overzicht genoemde PMC's.
- 1.3 De verdeling van de aan de PMC Aviation en PMC Security gealloceerde activa over de verschillende typen sleutels  
Dit overzicht geeft weer de verschillende typen sleutels zoals die bij de allocatie aan de PMC Aviation en PMC Security worden gebruikt. Het overgrote deel wordt voor 100% gealloceerd naar de betreffende PMC. Daar waar sprake is van gedeelde activa wordt deze in principe op grond van een zeer beperkt aantal soorten sleutels, die periodiek worden bijgewerkt, gealloceerd. Hiernaast bestaan nog een klein aantal uitzonderingen van gedeelde sleutels die niet periodiek worden bijgewerkt. Deze uitzonderingen worden in deze bijlage specifiek genoemd.
- 1.4 Naast het overzicht 1.2, waarin de relatie naar de PMC's wordt gelegd, wordt in dit overzicht de relatie gelegd naar de typen sleutels zoals ook opgenomen in bijlage 1.3.

In de bijlage die de allocaties beschrijft (bijlage 4) wordt ook vanuit de betreffende kostenplaats aangegeven welk type activa zij in beheer heeft en hoe deze wordt gealloceerd.

## Bijlage 1.1 Afschrijvingstermijnen

Balance account	Major category	Minor category	Lifetime in years		
1020100	<b>Runways</b>	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	<b>Taxiways</b>	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	<b>Aprons</b>	Apron - Concrete pavement	30		
		Apron - Foundation	60		
1025100	<b>Paved areas</b>	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	<b>Roads</b>	Roads and peripheral roads	30
				Pavement	30
Markings airside	30				
Noise barriers	40				
Engineering structures	40				
Other roads	15				

<b>Balance account</b>	<b>Major category</b>	<b>Minor category</b>	<b>Lifetime in years</b>
1030100	<b>Buildings</b>	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	<b>Electrical power installations</b>	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	<b>Electrical lighting installations</b>	Taxiway, runway and apron lighting	15
		Lighting - standard, special and emergency	20
		Obstacle and area lighting	10
1035100	<b>Electrical signal installations</b>	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	<b>Other electrical installations</b>	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

<b>Balance account</b>	<b>Major category</b>	<b>Minor category</b>	<b>Lifetime in years</b>
1035100	<b>Mechanical climate installations</b>	Central and local cold generation	15
		Distribution cold generation	20
		Air treatment	20
		Climate and sanitary control	20
		Heat generation	15
1035100	<b>Mechanical liquids and gas installations</b>	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	<b>Various mechanical engineering</b>	Mechanical engineering works	15
		Other mechanical engineering	15
		Mechanical fire security engineering	20
1035100	<b>Operational installations</b>	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		<b>Utility installations</b>	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	<b>Tools ****</b>	Snow and ice control	15
		Other tools	8
1040300	<b>Vehicles ****</b>	Fire service vehicles	10
		Other vehicles	5
1040500	<b>Inventory</b>	Static inventory	10
		Dynamic inventories	5
		GMI network	7
		Security lanes	7
		Signage	10
1040700	<b>Other tangible fixed assets</b>	Advertising masts	20
		Other fixed assets	15
1055100	<b>Operational construction sites</b>	Operational construction sites	60
1020400	<b>LEASE Runways, taxiways and aprons</b>	LEASE Runways, taxiways and aprons	*****
1025200	<b>LEASE Paved areas and roads</b>	LEASE Paved areas and roads	*****
1030200	<b>LEASE Buildings</b>	LEASE Buildings	*****
1035200	<b>LEASE Installations</b>	LEASE Installations	*****
1040800	<b>LEASE Other fixed assets</b>	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 Allocatie (m)materiële vaste activa naar PMC's

General Ledger Category	Major Category	Minor Category	Costcenter	PMC 101 Aviation	PMC 102 Security	PMC 201 Retail / Concessions	PMC 202 Parking	PMC 203 Media	PMC 205 Premium Services	PMC 206 Consumer International	PMC 301 Real Estate	PMC 302 Rental Terminal	PMC 401 Foreign Participations	PMC 402 Regional Airports	PMC 403 Utilities	PMC 404 Other Participations	PMC 801 Service Units
OTHER FIXED ASSETS LEASE	LEASE OTHER FIXED ASSETS	LEASE OTHER FIXED ASSETS	73700 - PRIVILUM														
			74100 - MARKETING CUSTOMER INSIGHTS AND PASSENGER EXPERIENCE TOP														
PAVED AREAS AND ROADS	PAVED AREAS	DRAINAGE AND DEWATERING	76000 - PARKING TOP														
			26115 - ASM-AC-OUTSIDE FLEETMANAGEMENT														
		GROUND LEASE PLOTS LAND	66000 - IT&D CONNECTIVITY ST MANAGEMENT														
			26105 - ASM-AC-OUTSIDE FLIGHT HANDLING														
		LAND DEDICATED BUILDINGS LANDSCAPING AND FINISHING	26110 - ASM-AC-OUTSIDE PLANE HANDLING														
			26410 - ASM-AC-INFRA LANDSIDE														
		OTHER LAND RENTS PARKING AREAS	27015 - AM CAPITAL PROGRAM														
			72010 - COMMERCIAL REAL ESTATE TOP														
		RAINWATER DRAINAGE PAVED AREAS	26105 - ASM-AC-OUTSIDE FLIGHT HANDLING														
			26305 - ASM-AC-INSIDE TERMINAL OVERALL														
		UNDERGROUND INFRASTRUCTURE VARIOUS PAVED AREAS	26410 - ASM-AC-INFRA LANDSIDE														
			72010 - COMMERCIAL REAL ESTATE TOP														
		ROADS	26105 - ASM-AC-OUTSIDE FLIGHT HANDLING														
			26110 - ASM-AC-OUTSIDE PLANE HANDLING														
		MARKINGS AIRSIDE	26410 - ASM-AC-INFRA LANDSIDE														
			26105 - ASM-AC-OUTSIDE FLIGHT HANDLING														
		PAVEMENT	26110 - ASM-AC-OUTSIDE PLANE HANDLING														
			26305 - ASM-AC-INSIDE TERMINAL OVERALL														
		ROADS AND PERIPHERAL ROADS	23115 - SSE SEC SECURITY POLICY														
			26105 - ASM-AC-OUTSIDE FLIGHT HANDLING														
		RUNWAYS AND TAXIWAYS	26110 - ASM-AC-OUTSIDE PLANE HANDLING														
			26305 - ASM-AC-INSIDE TERMINAL OVERALL														
		RUNWAYS	26410 - ASM-AC-INFRA LANDSIDE														
			27015 - AM CAPITAL PROGRAM														
		TAXIWAYS	26105 - ASM-AC-OUTSIDE FLIGHT HANDLING														
			26110 - ASM-AC-OUTSIDE PLANE HANDLING														
		OTHER TOOLS	26105 - ASM-AC-OUTSIDE FLIGHT HANDLING														
			26110 - ASM-AC-OUTSIDE PLANE HANDLING														
		SNOW AND ICE CONTROL	26105 - ASM-AC-OUTSIDE FLIGHT HANDLING														
			26110 - ASM-AC-OUTSIDE PLANE HANDLING														
		PIRE SERVICE VEHICLES	26105 - ASM-AC-OUTSIDE FLIGHT HANDLING														
			26410 - ASM-AC-INFRA LANDSIDE														
		OTHER VEHICLES	21535 - AOB&P PPI INFORMATION MANAGEMENT														
			23405 - SSE-FST EMERGENCY RESPONSE														
			23410 - SSE-FST PROFESSIONAL COMPETENCE AND BUSINESS 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														
			21535 - AOB&P PPI INFORMATION MANAGEMENT														
			26110 - ASM-AC-OUTSIDE PLANE HANDLING														
			26115 - ASM-AC-OUTSIDE FLEETMANAGEMENT														
			26115 - ASM-AC-OUTSIDE FLEETMANAGEMENT														

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 5.2.4.1).

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

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.

Peildatum 1 februari 2021, kostenplaatswijzigingen na die datum zijn niet in deze tabel verwerkt

### Bijlage 1.3 Voorkomende allocatiesleutels waarvan de activa worden gealloceerd aan de PMC Aviation en/of de PMC Security

General Ledger Category	Major Category	Minor Category	Costcenter	100% Aviation	100% Security	Venkbare meters	Landside infrastructuur	Gebruik waargenomen	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								
		COMMERCIAL CONSTRUCTION SITES	70000 - SCHIPHOL COMMERCIAL BOARD 72010 - COMMERCIAL REAL ESTATE TOP								
ASSETS DEVELOPMENT PHASE COMMERCIAL CONSTRUCTION SITES	COMMERCIAL CONSTRUCTION SITES	COMMERCIAL CONSTRUCTION SITES	70000 - SCHIPHOL COMMERCIAL BOARD 72010 - COMMERCIAL REAL ESTATE TOP								
ASSETS DEVELOPMENT PHASE PROPERTIES HELD FOR INVESTMENTS	OPERATIONAL CONSTRUCTION SITES	OPERATIONAL CONSTRUCTION SITE	27010 - AM ENVIRONMENTAL CAPACITY 72010 - COMMERCIAL REAL ESTATE TOP								
BUILDINGS	BUILDINGS	CEILING FINISHINGS	26305 - ASM-AC-INSIDE TERMINAL OVERALL								
		FLOOR FINISH STRUCTURE OPENING	26305 - ASM-AC-INSIDE TERMINAL OVERALL								
		FLOOR FINISHINGS	26305 - ASM-AC-INSIDE TERMINAL OVERALL								
		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 72005 - PORTFOLIO MANAGEMENT KANTOREN								
		NON STRUCT WALL FINISHINGS	26305 - ASM-AC-INSIDE TERMINAL OVERALL								
		NON STRUCT WALL STRUCT OPENING	26305 - ASM-AC-INSIDE TERMINAL OVERALL								
		ROOF 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 26315 - ASM-AC-INSIDE TERMINAL B 26405 - ASM-AC-INFRA UTILITIES 26410 - ASM-AC-INFRA LANDSIDE 27015 - AM CAPITAL PROGRAM 64000 - IT&D ENABLING TECHNOLOGIES 70000 - SCHIPHOL COMMERCIAL BOARD 72005 - PORTFOLIO MANAGEMENT KANTOREN 72010 - COMMERCIAL REAL ESTATE TOP 76000 - PARKING TOP								
		BUILDINGS HELD FOR INVESTMENTS	INVESTMENT PROPERTIES BUILDING	IP FREIGHT	72005 - PORTFOLIO MANAGEMENT KANTOREN 72010 - COMMERCIAL REAL ESTATE TOP						
				IP OFFICES	72005 - PORTFOLIO MANAGEMENT KANTOREN 72010 - COMMERCIAL REAL ESTATE TOP						
				IP PARKING	72005 - PORTFOLIO MANAGEMENT KANTOREN 72010 - COMMERCIAL REAL ESTATE TOP						
				OTHER INVESTMENT PROPERTIES	70000 - SCHIPHOL COMMERCIAL BOARD 72005 - PORTFOLIO MANAGEMENT KANTOREN						
					76000 - PARKING TOP						
		INSTALLATIONS	ELECTRICAL INSTALLATIONS OTHER	BUILDING MANAGEMENT SYSTEMS	26305 - ASM-AC-INSIDE TERMINAL OVERALL						
				CONSTRUCTION WORK ELEC INSTALL	26305 - ASM-AC-INSIDE TERMINAL OVERALL 73300 - RETAIL & HORECA SERVICES						
				PARKING INSTALLATIONS	26410 - ASM-AC-INFRA LANDSIDE 76000 - PARKING TOP						
				VARIOUS ELECTRICAL INSTALL	21535 - AOR&P PPI INFORMATION MANAGEMENT 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 - AM CAPITAL PROGRAM 70000 - SCHIPHOL COMMERCIAL BOARD 72005 - PORTFOLIO MANAGEMENT KANTOREN 72010 - COMMERCIAL REAL ESTATE TOP 72300 - SCHIPHOL MEDIA 73300 - RETAIL & HORECA SERVICES 73600 - VIP 76000 - PARKING TOP						
				ELECTRICAL LIGHTING INSTALL	LIGHTING INCL EMERGENCY OBSTACLE AND AREA LIGHTING RUNWAYS TAXIWAY APRON LIGHTING	26305 - ASM-AC-INSIDE TERMINAL OVERALL 26305 - ASM-AC-INSIDE TERMINAL OVERALL 26105 - ASM-AC-OUTSIDE FLIGHT HANDLING					
						26110 - ASM-AC-OUTSIDE PLANE HANDLING 26305 - ASM-AC-INSIDE TERMINAL OVERALL					
						26110 - ASM-AC-OUTSIDE PLANE HANDLING					
				ELECTRICAL POWER INSTALL	GROUNDING LIGHTNING CONDUCTION HLS&P INSTALLATIONS POWER AND EMERGENCY POWER POWER CURRENT HIGH AND LOW POWER HIGH AND LOW VOLTAGE	26305 - ASM-AC-INSIDE TERMINAL OVERALL 26105 - ASM-AC-OUTSIDE FLIGHT HANDLING 26110 - ASM-AC-OUTSIDE PLANE HANDLING 26405 - ASM-AC-INFRA UTILITIES 27015 - AM CAPITAL PROGRAM					
						26105 - ASM-AC-OUTSIDE FLIGHT HANDLING 26110 - ASM-AC-OUTSIDE PLANE HANDLING 26305 - ASM-AC-INSIDE TERMINAL OVERALL 26405 - ASM-AC-INFRA UTILITIES 27015 - AM CAPITAL PROGRAM					
						26105 - ASM-AC-OUTSIDE FLIGHT HANDLING 26110 - ASM-AC-OUTSIDE PLANE HANDLING 26305 - ASM-AC-INSIDE TERMINAL OVERALL 26405 - ASM-AC-INFRA UTILITIES 27015 - AM CAPITAL PROGRAM					
						26305 - ASM-AC-INSIDE TERMINAL OVERALL 66000 - IT&D CONNECTIVITY ST MANAGEMENT 66060 - IT&D CONNECTIVITY ST INFRA 66065 - IT&D CONNECTIVITY ST NETWORK AND SECURITY					
26105 - ASM-AC-OUTSIDE FLIGHT HANDLING 26305 - ASM-AC-INSIDE TERMINAL OVERALL											
26305 - ASM-AC-INSIDE TERMINAL OVERALL 66000 - IT&D CONNECTIVITY ST MANAGEMENT 66060 - IT&D CONNECTIVITY ST INFRA 66065 - IT&D CONNECTIVITY ST NETWORK AND SECURITY 66075 - IT&D CONNECTIVITY ST TELECOM											
26105 - ASM-AC-OUTSIDE FLIGHT HANDLING 26110 - ASM-AC-OUTSIDE PLANE HANDLING 26305 - ASM-AC-INSIDE TERMINAL OVERALL 27010 - AM ENVIRONMENTAL CAPACITY 66000 - IT&D CONNECTIVITY ST MANAGEMENT											
ELECTRICAL SIGNAL INSTALL	CABLING OUTDOOR COMMUNICATION IMAGE AND DATA EQUIPMENT OTHER ELEC COMM INSTAL PATCH CABLING SECURITY FIRE TELEPHONY EQUIPMMT TRAFFIC CONTROL INSTALLATIONS VDGS SYSTEM WARNING SYSTEM			26305 - ASM-AC-INSIDE TERMINAL OVERALL 66000 - IT&D CONNECTIVITY ST MANAGEMENT 66060 - IT&D CONNECTIVITY ST INFRA 66065 - IT&D CONNECTIVITY ST NETWORK AND SECURITY							
				26305 - ASM-AC-INSIDE TERMINAL OVERALL 66000 - IT&D CONNECTIVITY ST MANAGEMENT 66060 - IT&D CONNECTIVITY ST INFRA 66065 - IT&D CONNECTIVITY ST NETWORK AND SECURITY							
				26105 - ASM-AC-OUTSIDE FLIGHT HANDLING 26305 - ASM-AC-INSIDE TERMINAL OVERALL 27010 - AM ENVIRONMENTAL CAPACITY 66000 - IT&D CONNECTIVITY ST MANAGEMENT							
				26105 - ASM-AC-OUTSIDE FLIGHT HANDLING 26110 - ASM-AC-OUTSIDE PLANE HANDLING 26305 - ASM-AC-INSIDE TERMINAL OVERALL 27010 - AM ENVIRONMENTAL CAPACITY 66000 - IT&D CONNECTIVITY ST MANAGEMENT							
				26305 - ASM-AC-INSIDE TERMINAL OVERALL 66000 - IT&D CONNECTIVITY ST MANAGEMENT							
				26105 - ASM-AC-OUTSIDE FLIGHT HANDLING 26110 - ASM-AC-OUTSIDE PLANE HANDLING 26305 - ASM-AC-INSIDE TERMINAL OVERALL							
				26305 - ASM-AC-INSIDE TERMINAL OVERALL 66000 - IT&D CONNECTIVITY ST MANAGEMENT							
				26105 - ASM-AC-OUTSIDE FLIGHT HANDLING 26410 - ASM-AC-INFRA LANDSIDE 76000 - PARKING TOP							
				26105 - ASM-AC-OUTSIDE FLIGHT HANDLING 26110 - ASM-AC-OUTSIDE PLANE HANDLING							
				26305 - ASM-AC-INSIDE TERMINAL OVERALL							
MECH CLIMATE INSTALLATIONS	AIR TREATMENT CENTRAL LOCAL COLD GENERATION CLIMATE AND SANITARY CONTROL DISTRIBUTION COLD GENERATION HEAT GENERATION			26305 - ASM-AC-INSIDE TERMINAL OVERALL 26105 - ASM-AC-OUTSIDE FLIGHT HANDLING 26305 - ASM-AC-INSIDE TERMINAL OVERALL 26410 - ASM-AC-INFRA LANDSIDE 70000 - SCHIPHOL COMMERCIAL BOARD							
				26305 - ASM-AC-INSIDE TERMINAL OVERALL 26305 - ASM-AC-INSIDE TERMINAL OVERALL							
				26305 - ASM-AC-INSIDE TERMINAL OVERALL							
				26305 - ASM-AC-INSIDE TERMINAL OVERALL							
				26405 - ASM-AC-INFRA UTILITIES 27015 - AM CAPITAL PROGRAM							
MECH LIQUIDS GAS INSTALLATIONS	GAS CONNECTION METER TRANSPORT			26405 - ASM-AC-INFRA UTILITIES 27015 - AM CAPITAL PROGRAM							
				26105 - ASM-AC-OUTSIDE FLIGHT HANDLING 26110 - ASM-AC-OUTSIDE PLANE HANDLING 26305 - ASM-AC-INSIDE TERMINAL OVERALL 26315 - ASM-AC-INSIDE TERMINAL B 26410 - ASM-AC-INFRA LANDSIDE							

Bijlage 1.3 Voorkomende allocatielseutels waarvan de activa worden gealloceerd aan de PMC Aviation en/of de PMC Security

General Ledger Category	Major Category	Minor Category	Costcenter	100% Aviation	100% Security	Vreemde meters	Landside infrastructure	Gebruik waargenomen	Overigen
OPERATIONAL INSTALLATIONS	OPERATIONAL INSTALLATIONS	SECURITY FIRE	72010 - COMMERCIAL REAL ESTATE TOP						
		ACCESS SECURITY EQUIPMENT	26305 - ASM-AC-INSIDE TERMINAL OVERALL						
		BAGGAGE EQUIPMENT HARDWARE	27015 - AM CAPITAL PROGRAM						
		BAGGAGE EQUIPMENT OTHER	26505 - ASM-AC-BG TECHNICAL MANAGEMENT LUGGAGE						
			21535 - AOB&P PPI INFORMATION MANAGEMENT						
			26305 - ASM-AC-INSIDE TERMINAL OVERALL						
			26505 - ASM-AC-BG TECHNICAL MANAGEMENT LUGGAGE						
			26505 - ASM-AC-BG TECHNICAL MANAGEMENT LUGGAGE						
			26105 - ASM-AC-OUTSIDE FLIGHT HANDLING						
			26405 - ASM-AC-INFRA UTILITIES						
UTILITY INSTALLATIONS	UTILITY INSTALLATIONS	ELEVATOR ESCALATOR TRAVELATOR	26110 - ASM-AC-OUTSIDE PLANE HANDLING						
			26305 - ASM-AC-INSIDE TERMINAL OVERALL						
			26315 - ASM-AC-INSIDE TERMINAL B						
			27015 - AM CAPITAL PROGRAM						
			76000 - PARKING TOP						
			26505 - ASM-AC-BG TECHNICAL MANAGEMENT LUGGAGE						
			26105 - ASM-AC-OUTSIDE FLIGHT HANDLING						
			26110 - ASM-AC-OUTSIDE PLANE HANDLING						
			23115 - SSE-SEC SECURITY POLICY						
			26505 - ASM-AC-BG TECHNICAL MANAGEMENT LUGGAGE						
WASTEWATER DISCHARGE	WASTEWATER DISCHARGE	DRINK WATER DISTRIBUTION	26305 - ASM-AC-INSIDE TERMINAL OVERALL						
			26405 - ASM-AC-INFRA UTILITIES						
			27015 - AM CAPITAL PROGRAM						
		FIRE ALARM AND EVACUATION	26305 - ASM-AC-INSIDE TERMINAL OVERALL						
			26405 - ASM-AC-INFRA UTILITIES						
			73300 - RETAIL & HORECA SERVICES						
		FIRE FIGHTING WATER DISTR SYS	26305 - ASM-AC-INSIDE TERMINAL OVERALL						
			26405 - ASM-AC-INFRA UTILITIES						
			27015 - AM CAPITAL PROGRAM						
			76000 - PARKING TOP						
PUMPING STATIONS	PUMPING STATIONS	UTILITY FAECAL DISPOSAL INSTAL	26405 - ASM-AC-INFRA UTILITIES						
			26305 - ASM-AC-INSIDE TERMINAL OVERALL						
			26405 - ASM-AC-INFRA UTILITIES						
			26410 - ASM-AC-INFRA LANDSIDE						
			27015 - AM CAPITAL PROGRAM						
			26305 - ASM-AC-INSIDE TERMINAL OVERALL						
			26405 - ASM-AC-INFRA UTILITIES						
			27015 - AM CAPITAL PROGRAM						
			76000 - PARKING TOP						
			26405 - ASM-AC-INFRA UTILITIES						
INTANGIBLE FIXED ASSETS	INTANGIBLE FIXED ASSETS HOURS	HOURS	24515 - ASM-IT SERVICES						
			61000 - CIOO - CIO OFFICE						
			62100 - IT&D BUSINESS PLATFORM OPERATIONS						
			63005 - IT&D BUSINESS PLATFORM SSE						
			64000 - IT&D ENABLING TECHNOLOGIES						
			65100 - IT&D BUSINESS PLATFORM COMMERCIAL						
			66065 - IT&D CONNECTIVITY ST NETWORK AND SECURITY						
			67000 - IT&D DATA & ANALYTICS						
			68000 - IT&D BUSINESS PLATFORM ASM						
			24510 - ASM-DDA ASSET IT						
INTANGIBLE FIXED ASSETS SOFTW	INTANGIBLE FIXED ASSETS SOFTW	SOFTWARE	24515 - ASM-IT SERVICES						
			61000 - CIOO - CIO OFFICE						
			62100 - IT&D BUSINESS PLATFORM OPERATIONS						
			63005 - IT&D BUSINESS PLATFORM SSE						
			64000 - IT&D ENABLING TECHNOLOGIES						
			65100 - IT&D BUSINESS PLATFORM COMMERCIAL						
			66000 - IT&D CONNECTIVITY ST MANAGEMENT						
			67000 - IT&D DATA & ANALYTICS						
			68000 - IT&D BUSINESS PLATFORM ASM						
			24510 - ASM-DDA ASSET IT						
INVENTORIES	INVENTORY	DYNAMIC INVENTORY	11500 - HR-STAFF FACILITY MANAGEMENT						
			23405 - SSE-FST EMERGENCY RESPONSE						
			23410 - SSE-FST PROFESSIONAL COMPETENCE AND BUSINESS MANAGEMENT						
			24515 - ASM-IT SERVICES						
			26105 - ASM-AC-OUTSIDE FLIGHT HANDLING						
			26110 - ASM-AC-OUTSIDE PLANE HANDLING						
			26205 - ASM-AC-PASSENGER FACILITIES FACILITY SERVICES						
			26305 - ASM-AC-INSIDE TERMINAL OVERALL						
			26410 - ASM-AC-INFRA LANDSIDE						
			27015 - AM CAPITAL PROGRAM						
STATIC INVENTORY	STATIC INVENTORY	GMI NETWORK	60100 - IT&D D - IT&D DIRECTOR						
			62100 - IT&D BUSINESS PLATFORM OPERATIONS						
			63005 - IT&D BUSINESS PLATFORM SSE						
			64000 - IT&D ENABLING TECHNOLOGIES						
			65100 - IT&D BUSINESS PLATFORM COMMERCIAL						
			67000 - IT&D DATA & ANALYTICS						
			68000 - IT&D BUSINESS PLATFORM ASM						
			73200 - SCHIPHOL MEDIA						
			73300 - RETAIL & HORECA SERVICES						
			73600 - VIP						
LAND HELD FOR INVESTMENTS	INVESTMENT PROPERTIES SITES	IP GROUND LEASES	70000 - SCHIPHOL COMMERCIAL BOARD						
			72005 - PORTFOLIO MANAGEMENT KANTOREN						
			72010 - COMMERCIAL REAL ESTATE TOP						
			73200 - SCHIPHOL MEDIA						
			21535 - AOB&P PPI INFORMATION MANAGEMENT						
			21522 - AOB&P PPI PROCESS ENABLING AND IMPROVEMENT						
			21535 - AOB&P PPI INFORMATION MANAGEMENT						
			21605 - AOB&P PPI PERSONS WITH REDUCED MOBILITY						
			23405 - SSE-FST EMERGENCY RESPONSE						
			23410 - SSE-FST PROFESSIONAL COMPETENCE AND BUSINESS MANAGEMENT						
OTHER FIXED ASSETS	OTHER TANGIBLE FIXED ASSETS	ADVERTISING MASTS	73200 - SCHIPHOL MEDIA						
		OTHER FIXED ASSETS	21535 - AOB&P PPI INFORMATION MANAGEMENT						

Bijlage 1.3 Voorkomende allocatielseutels waarvan de activa worden gealloceerd aan de PMC Aviation en/of de PMC Security

General Ledger Category	Major Category	Minor Category	Costcenter	100% Aviation	100% Security	Venkbare meters	Landside infrastructuur	Gebruik waargenot	Overigen
			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 - AM CAPITAL PROGRAM						
			73200 - SCHIPHOL MEDIA						
			73300 - RETAIL & HORECA SERVICES						
			73700 - PRIVIUM						
			76000 - PARKING TOP						
OTHER FIXED ASSETS LEASE	LEASE OTHER FIXED ASSETS	LEASE OTHER FIXED ASSETS	26115 - ASM-AC-OUTSIDE FLEETMANAGEMENT						
			66000 - IT&D CONNECTIVITY /ST MANAGEMENT						
			26105 - ASM-AC-OUTSIDE FLIGHT HANDLING						
PAVED AREAS AND ROADS	PAVED AREAS	DRAINAGE AND DEWATERING	26110 - ASM-AC-OUTSIDE PLANE HANDLING						
			26410 - ASM-AC-INFRA LANDSIDE						
			27015 - AM CAPITAL PROGRAM						
		GROUND LEASE PLOTS	72010 - COMMERCIAL REAL ESTATE TOP						
		LAND	26105 - ASM-AC-OUTSIDE FLIGHT HANDLING						
			26305 - ASM-AC-INSIDE TERMINAL OVERALL						
			26410 - ASM-AC-INFRA LANDSIDE						
			72010 - COMMERCIAL REAL ESTATE TOP						
		LAND DEDICATED BUILDINGS	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						
			76000 - PARKING TOP						
		OTHER LAND RENTS	72010 - COMMERCIAL REAL ESTATE TOP						
		PARKING AREAS	26105 - ASM-AC-OUTSIDE FLIGHT HANDLING						
			26110 - ASM-AC-OUTSIDE PLANE HANDLING						
			26410 - ASM-AC-INFRA LANDSIDE						
			72010 - COMMERCIAL REAL ESTATE TOP						
			76000 - PARKING TOP						
		RAINWATER DRAINAGE PAVED AREAS	26105 - ASM-AC-OUTSIDE FLIGHT HANDLING						
			26110 - ASM-AC-OUTSIDE PLANE HANDLING						
			26305 - ASM-AC-INSIDE TERMINAL OVERALL						
			26405 - ASM-AC-INFRA UTILITIES						
		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	26105 - ASM-AC-OUTSIDE FLIGHT HANDLING						
		ENGINEERING STRUCTURES	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						
			26410 - ASM-AC-INFRA LANDSIDE						
			73300 - RETAIL & HORECA SERVICES						
			76000 - PARKING TOP						
		ROADS AND PERIPHERAL ROADS	26105 - ASM-AC-OUTSIDE FLIGHT HANDLING						
			26110 - ASM-AC-OUTSIDE PLANE HANDLING						
			26305 - ASM-AC-INSIDE TERMINAL OVERALL						
			26410 - ASM-AC-INFRA LANDSIDE						
			27015 - AM CAPITAL PROGRAM						
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						
		TAXI SECOND FOUNDATION LAYER	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						
			26410 - ASM-AC-INFRA LANDSIDE						
TOOLS	TOOLS	OTHER TOOLS	21535 - AQBAP PPI INFORMATION MANAGEMENT						
			23405 - SSE-FST EMERGENCY RESPONSE						
			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	23405 - SSE-FST EMERGENCY RESPONSE						
			26115 - ASM-AC-OUTSIDE FLEETMANAGEMENT						
		OTHER VEHICLES	21535 - AQBAP PPI INFORMATION MANAGEMENT						
			26115 - ASM-AC-OUTSIDE FLEETMANAGEMENT						

In de sleutelgroep "Overigen" bevinden zich diverse sleutels voor activa, waarvan de totale waarde circa 1% is van de totale activa van Royal Schiphol Group

Operational software (intangibile 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 5.2.4.1).

N.B. Het komt voor dat bepaalde subgroepen 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
2. De categorie wordt (nog) niet gebruikt

## Bijlage 1.4 Verdeling activa locatie Schiphol aan de verschillende type toerekeningsleutels

Type	Allocation key	% Asset
<b>100% Toerekening</b>	<b>PMC 101 Aviation</b>	<b>29,7%</b>
	<b>PMC 102 Security</b>	<b>2%</b>
	<b>PMC 201 Retail / Concessies</b>	<b>0%</b>
	<b>PMC 202 Parking</b>	<b>4%</b>
	<b>PMC 203 Media</b>	<b>0%</b>
	<b>PMC 205 Premium Services</b>	<b>0%</b>
	<b>PMC 206 Consumer International</b>	<b>0%</b>
	<b>PMC 301 Real Estate</b>	<b>36%</b>
	<b>PMC 302 Rental Terminal</b>	<b>1%</b>
	<b>PMC 401 Foreign Participations</b>	<b>0%</b>
	<b>PMC 402 Regional Airports</b>	<b>0%</b>
	<b>PMC 403 Utilities</b>	<b>1%</b>
	<b>PMC 404 Other Participations</b>	<b>0%</b>
	<b>PMC 801 Service Units</b>	<b>0%</b>
<b>Totaal 100% toerekening</b>	<b>74%</b>	
<b>Gedeelde toerekening (periodieke meting)</b>	<b>Exploitatie IT&amp;D</b>	<b>0%</b>
	<b>Landside infrastructure</b>	<b>3%</b>
	<b>Stavensleutel</b>	<b>1%</b>
	<b>Vierkante meters Terminal</b>	<b>21%</b>
		<b>25%</b>
<b>Overigen</b>	<b>Overigen</b>	<b>1%</b>
	<b>Overigen</b>	<b>1%</b>
<b>Totaal</b>		<b>100%</b>

*N.B. Berekening op basis van boekwaarde ultimo December 2020*

**Bijlage 2 TS 22-24**  
**Overzichten**  
**Kostenplaatsen**

## Bijlage 2.1 Overzicht kostenplaatsen Aviation

Kostenplaats parent level C	Kostenplaats parent level B	Kostenplaats parent level A	Kostenplaats Child	Doorbelasting vanuit Aviation	Allocaties/leutel Aviation		
C2000 Airport Operations & Aviation Partnerships	B2000 Airport Operations & Aviation Partnerships	A2000 Airport Operations & Aviation Partnerships	20000 AO&AP Management		A9d		
		A2150 OPS PPI Process Performance & Improvement	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		
			21600 AO&AP PPI Passenger Process Management	D27	A1a		
			21605 AO&AP PPI Persons with reduced mobility		A1a		
			21502 AO&AP PPI Management		A7i		
			21522 AO&AP PPI Process Enabling and Improvement		A7i		
			21532 AO&AP PPI Airport & Airline Solutions		A7i		
			21535 AO&AP PPI Information Management		A7i		
			A2250 OPS day2day operations	22005 AO&AP DDO Personnel Planning & Development		A7e	
				22500 AO&AP DDO Management		A1a	
				22505 AO&AP DDO Airport Flow & Authority		A1a	
				22510 AO&AP DDO Airport Control		A1a	
				22515 AO&AP DDO Aircraft Operations		A1a	
				22520 AO&AP DDO Passenger Operations		A1a	
		A2010 AO&AP ABD Aviation Business Development	21525 AO&AP ABD Forecasting Analysis & Capacity Management		A1a		
			20100 AO&AP ABD Management		A1a		
			20110 AO&AP ABD Airline & Cargo Partnerships		A1a		
			20120 AO&AP ABD Cargonaut		A1a		
		A2020 APOC	20200 AO&AP APOC Management		A7i		
			20210 AO&AP APOC Bedrijfsvoering		A7i		
		A2030 Compliance Continuity &	20500 AO&AP CCR Compliance Continuity & Risk		A9d		
		C2300 Safety security and environment	B2300 Safety Security and Environment	A2300 SSE M Management	23000 SSE-M management		A7d
				A2310 SSE Security Operations	23010 SSE-M joint sector integral safety office		A1d
					23100 SSE-SEC security costs	D17a/D26a/D26b	A3a
					23105 SSE-SEC security operations		A3a
				23110 SSE-SEC security center control and badge center	D15/D16	A3a	
				A2320 SSE Company Security and Security Compliance	23200 SSE Company Security and Security Compliance	D17b	A7d
				A2330 SSE health safety and environment	23300 SSE-M health safety and environment		A7f
				A2340 SSE fire brigade crisis and safety training	23400 SSE-FST management		A1d
					23405 SSE-FST emergency response	D5	A1d
					23410 SSE-FST professional competence and business management	D4	A1d
23415 SSE-FST proaction prevention and planning					A1d		
23420 SSE-FST Ielystad airport	D29				A1d		
23115 SSE-SEC security policy					A3a		
A2315 Security Policy	23120 SSE-SEC Pre-clearance				A3a		
	A2325 Business Platform IT			23125 Business Platform IT		A7h	
C2700 Aviation other	B2700 A-Aviation Other			A2700 A-Aviation Other	27000 A-Aviation Other		A7b
				27005 A-Commercial-Aviation Other		A1j	
				27010 A-Environmental Capacity		A1j	
				27015 A-Pier A project (kismi)		A13	
				27025 A-Airport charges		A6a	
				23500 ASM management		A9c	
				24500 ASM-DDA management		A9c	
				24505 ASM-DDA Asset Information		A9c	
24510 ASM-DDA Asset IT				A9c			
24520 ASM-DDA Digital & Innovation				A9c			
B2550 ASM development	A2550 ASM development			25500 ASM-DEV management		A9c	
				25505 ASM-DEV realization		A9c	
		25510 ASM-DEV airport development		A9c			
		25520 ASM-DEV Sustainability, Energy, Reports		A9c			
		B2600 ASM asset continuity	A2600 ASM AC Asset Continuity	26000 ASM-AC management		A9c	
				26005 ASM-AC technical operations		A9c	
				26010 ASM-AC technical expertise office		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				
A2620 ASM AC Passenger Facilities	26200 ASM-AC-passenger facilities management		D18	A2a			
	26205 ASM-AC-passenger facilities facility services		D18	A2a			
A2630 ASM AC Inside	26300 ASM-AC-inside management		D18	A2a			
	26305 ASM-AC-inside terminal overall		D18	A2a, A3a, A10a			
	26310 ASM-AC-inside terminal A		D18	A2a			
	26315 ASM-AC-inside terminal B	D18	A2a				
	A2640 ASM AC Infra	26400 ASM-AC-infra management	D28	A5a			
26405 ASM-AC-infra utilities		D8/D20	A4a				
26410 ASM-AC-infra landside		D10	A5a				
26415 ASM-AC-infra energy and environment		D7	A4a				
A2650 ASM AC Luggage	26500 ASM-AC-BG management		A2a				
	26505 ASM-AC-BG technical management luggage	D30	A2a				

## Bijlage 2.2 Overzicht kostenplaatsen Schiphol Commercial

Kostenplaats parent level C		Kostenplaats parent level B		Kostenplaats parent level A		Kostenplaats Child		Doorbelasting vanuit Schiphol Commercial	Allocatiesleutel Schiphol Commercial		
C7000	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	D2a/D5			
						A7350	Premium Services	73600	VIP	D10	
						73700	Privium		A4		
		B7410	Marketing & Customer Insights	A7410	Marketing & Customer Insights	74200	PX Experience and Marketing	D11/D12			
						74300	Customer Insights	D9	A8		
		B7600	Schiphol Parking & Mobility Services	A7600	Schiphol Parking & Mobility Services	76000	Parking Top	D8			

## 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	Allocatiesleutel 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
C6200 IT&D BP Operations	B6200 IT&D BP Operations	A6200 IT&D BP Operations	62100 IT&D Business Platform Operations		IT&D
C6400 IT&D Enabling Technologies	B6400 IT&D Enabling Technologies	A6400 IT&D Enabling Technologies	64000 IT&D Enabling Technologies		IT&D
C6500 IT&D BP Commercial	B6500 IT&D BP Commercial	A6500 IT&D BP Commercial	65100 IT&D Business Platform Commercial		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	65005 IT&D Project Delivery		IT&D
			65015 IT&D Business Platform Employee		IT&D

## Bijlage 2.4 Overzicht kostenplaatsen Schiphol Projects

Kostenplaats parent level C	Kostenplaats parent level B	Kostenplaats parent level A	Kostenplaats Child	Doorbelasting vanuit Schiphol Projects	Allocatiesleutel Schiphol Projects
C8000 Schiphol Projects	B8000 Schiphol Projects	A8000 SP Specials	80000 SP Specials	D1/D2	
		A8005 SP PMO & Finance	80005 SP PMO & Finance	D1	
		A8010 SP Airside & Landside	80010 SP Airside & Landside	D1	
		A8015 SP Terminal	80015 SP Terminal	D1	
		A8020 SP Commercial & Bagage	80020 SP Commercial & Bagage	D1	
		A8035 SP Center of Excellence	80035 SP Center of Excellence	D1	
		A8040 SP Construction Management	80040 SP Construction Management	D1	

## Bijlage 2.5 Overzicht kostenplaatsen Staven

Kostenplaats parent level C		Kostenplaats parent level B		Kostenplaats parent level A		Kostenplaats Child		Doorbelasting vanuit Staven	Allocatieleutel Staven
C1000	Board of management	B1000	BOM	A1000	BOM	10000	BOM management		A5
						10005	BOM concern cost		A5
C1050	A-Pier A Project (kismi)	B1050	A-Pier A Project (kismi)	A1050	A-Pier A Project (kismi)	10500	A-Pier A Project (kismi)		A8
C1200	Corporate legal	B1200	Corporate legal	A1200	Corporate legal	12000	CL corporate legal		A5
						12005	CL compliance and integrity		A5
C1250	Risk & Audit	B1250	Risk & Audit	A1250	Risk & Audit	12500	Risk & Audit		A5
C1450	Corporate affairs	B1450	Corporate affairs	A1450	Corporate affairs	14500	CA communication management		A5
						14505	CA commercial advice		A5
						14510	CA public and external affairs		A5
						14515	CA media relations		A5
						14520	CA content team		A5
C1500	Finance	B1500	Finance	A1500	Finance	15000	FIN Finance management		A5
						15500	FIN Treasury & M&A		A4 / A5
						15030	FIN Finance operations		A5
						15040	FIN Financial planning & Analysis		A5
						15050	FIN Group navigation		A5
						15060	FIN Aviation navigation		A5
						15070	FIN Commercial navigation		A5
						15080	FIN Project control	D2	A5
C1700	Procurement & Contracting	B1700	Procurement & Contracting	A1700	Procurement & Contracting	17000	P&C Procurement & Contracting management		A5
						17005	P&C Procurement office		A5
						17010	P&C Category clusters		A5
						17015	P&C Contract management	D2	A5
						17020	P&C Business process and system		A5
						17025	P&C Cost expertise center		A5
C1310	Human resources	B1310	HR staff	A1310	HR staff top	13100	HR Team Management		A6
						13120	HR Team Business Partners		A6
						13150	HR Trainees		A6
				A1320	HR Team Reward	13200	HR Team Reward		A6
				A1330	HR Team Talent Sourcing	13300	HR Work Force Desk		A6
						13350	HR Team Talent Sourcing		A6
				A1340	HR Team Employee Experience	11500	HR-staff Facility management		A2 / A3
						13400	HR Team Employee Experience		A6
				A1360	HR Team Culture & Development	13600	HR Culture & Change Agents		A6
						13650	HR Learning & Development		A6
		B1370	HR collective	A1370	HR collective	13700	HR coll works council		A6
						13750	HR coll flo		A6
		B1410	HR airport community schiphol	A1410	HR airport community schiphol	14100	HR-LCS		A6
C1660	Strategy & Airport Planning	B1660	Strategy & Airport Planning	A1660	Strategy & Airport Planning	16600	S&AP Management		A5
						16610	S&AP Strategy		A5
						16620	S&AP Airport Masterplanning		A5
						16630	S&AP Sustainability		A5
						16640	S&AP Programme Development		A5
						16650	S&AP Innovation Hub		A5
						16670	S&AP Aviation costs	D1	A5

## Bijlage 2.6 Overzicht kostenplaatsen Concern

Kostenplaats parent level C		Kostenplaats parent level B		Kostenplaats parent level A		Kostenplaats Child		Doorbelasting vanuit Concern	Allocatiefeitel Concern
C9000	RSG executive and supervisory board	B9000	RSG board and supervisory board	A9000	RSG board and supervisory board	90000	RSG holding general		A5
						90005	RSG supervisory board		A5
						90010	RSG executive board		A5
						div. kpl.	RSG Schiphol Telematics B.V.	D1 (deel-nemingen)	
C9300	RSG concern	B9300	RSG concern	A9300	RSG concern	93000	RSG concern SNL		A5 / A6





**The Dutch version of the Allocation System 2022-2024 is the original and official version.** In the event of any disparity between the Dutch original of the Allocation System 2022-2024 and this translation, the Dutch text will prevail. No rights can be derived from the information provided in this translation.

# Appendix 3 AS 22-24

## Internal invoicing to individual cost

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# 3 Internal invoicing to individual cost centres

## 3.1 Introduction

This appendix contains a description of the various internal invoices. The description is limited to internal invoicing that has a direct or indirect effect on the allocation of costs and revenues to aviation activities. A description is given for each individual organisation unit of internal invoicing that takes place vis-à-vis another organisation unit or legal entity. The top bar contains the reference of the recharging organisation 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 the relevant receiving department is only stated if the receiving department is a department within Aviation. Where costs are internally invoiced to multiple cost centres which change regularly (such as Schiphol Commercial leases) or to projects (Schiphol projects), the individual cost centres are not shown. The internal invoicing to departments within the other organisation 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.

In order to ensure that this appendix is clear and complete as a separate document, the explanation of pricing if internal invoicing applies is repeated below. This text is also included in the general description in Section 5.2.2.

### Pricing in the event of allocation

RSG's main activities are aviation activities. RSG is also engaged in 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). Services used for aviation activities are sometimes purchased from the non-aviation PMCs. These are services that might also be purchased from a third party. The price for 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 costs of the operating assets involved	(NB 1)
+ Cost of capital of the operating assets involved	(NB 1)
+ Overhead surcharge:	
Staff of the relevant department	(NB 2)
BA staff	(NB 3)
Staff and group	(NB 4)

Lastly, if personnel are deployed, a surcharge is charged on the IT workspace rate and the accommodation costs per workspace. The IT workspace rate is determined by dividing the total costs of the Office Automation, Connectivity and Mobile services by the weighted average of the number of user

IDs and the mobile telephones in the departments to which the costs are recharged. The formula for determining the weighted average = (number of user IDs x 75%) + (number of mobile telephones x 25%). The accommodation costs per workspace are determined by dividing the rental payments, as recorded by Facility Services, by the budgeted number of FTEs in Aviation, Schiphol Commercial, IT&Data and Schiphol Projects in the financial year.

**NB 1**

If assets are used for the supply of an internal service, the costs of these assets can be allocated to the receiving department by means of internal invoicing or by means of allocation. The choice for either method is made in accordance with the general procedure described in Section 5.1.3. 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 means of inclusion of 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, on the contrary, the assets are allocated to the receiving department, depreciation and cost of capital are not included in the amount of the internal invoice, so as to avoid duplicating the allocation of these costs to the receiving department.

**NB 2**

The surcharge for the overhead for personnel costs of the department concerned is or is not included, on the basis of actual use, in the cost price calculations of the internal invoicing.

**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 on the basis of the following formula:

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

Stafkosten BA Aviation				<b>€ 500</b>
Exploitatiekosten incl. afschrijvingen afdelingen binnen OU Aviation (excl. Stafkosten BA)				
Afdeling	AO&AP	Asset-management	Safety Security & Environment	Totaal
Exploitatiekosten incl. afschrijvingen	4.000	11.000	5.000	<b>20.000</b>
Opslag voor BA overhead, voor diensten van afdelingen binnen Aviation = $500 / 20.000 = 2,5\%$				
Deze opslag wordt berekend over de exploitatiekosten incl. afschrijvingen die de betreffende afdeling zelf maakt t.b.v. 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, in determining the full cost for the FTE concerned a surcharge is included 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 (Staff & Group A3 and A6]). 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 the costs of 'Human Resources and Group and Facility Management ' is recognised, on the basis of allocation keys A3 and A6, by the PMC where the costs of the FTE were originally recorded (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' are always allocated to the PMC which originally seconded the FTE. The internally invoiced personnel costs (income for the department providing the FTE) are not deducted from the cost item personnel costs but are recognised separately as negative costs (costs internally invoiced to cost centres) or internal revenues. No adjustment is therefore stated in the allocation of Human Resources and Group and Facility Management.

The full cost method does not include a surcharge for the A5 Staff & Group key. Allocation key A5 is determined on the basis of the costs of the PMCs already allocated (net costs). Contrary to allocation keys A3 and A6 as referred to above, the costs internally invoiced to other departments are in fact taken into account, which means that the inclusion of a surcharge in allocation key A5 would result in a double count for the PMC receiving the service. 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 supplied 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 a department and can be carried out with no or hardly any management attention or effort on the part of the staff of the department. In this specific situation, it will suffice to charge only the direct costs attached to supplying the service, so without determining surcharges and cost of capital. This is based on the condition that the above involves relatively small amounts and that the PMC does not need to make any or hardly any 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.

Internal invoicing for the following relates to ancillary activities:

- D8 Aviation/ASM – Utility projects
- D10 Aviation/ASM – Landside landscaping activities
- D27 Aviation/AO&AP ticket readers
- D30 Aviation/ASM – HBS Hold baggage screening. Although the amount concerned for this internal invoicing is not relatively small, the internal invoicing is nonetheless considered to be an ancillary activity, as this relates solely to an administrative transfer.

### **Specification of internal invoicing**

The table below shows all internal invoicing. The purpose of internal invoicing at Aviation cost centres is to ensure that as many entire cost centres as possible can then be allocated to a PMC at once. The internal invoicing at the non-Aviation cost centres relates to activities that directly/indirectly affect allocation to aviation activities (PMC Aviation & PMC Security)

Numbers that are not shown in the table nor in the descriptions provided later in this document, relate to internal invoices that existed in the past.

No.	Reason	Type	Cost centre	Name of department	Receiving organisation unit
<b>Aviation invoicing</b>					
D4	4	Automatic fire alarm system	23410	Aviation/SSE	Schiphol Commercial Transport CV
D5	4	Fighting building fires	23405	Aviation/SSE	Aviation/ASM Schiphol Commercial
D7	2, 4	Utility services	26415	Aviation/ASM	Various organisation units
D8	2, 3	Utility projects	26405	Aviation/ASM	Schiphol Commercial, Various organisation units
D10	4	Landside landscaping activities	26410	Aviation/ASM	Aviation/AO&AP Schiphol Commercial
D11	4	Snow clearance and ice prevention services	21505	Aviation/AO&AP	Schiphol Commercial
D15	4	Schiphol passes	23110	Aviation/SSE	Schiphol Commercial
D16	4	Authorisations	23110	Aviation/SSE	Schiphol Commercial
D17a	4	Security costs for non-SRA areas	23100	Aviation/SSE	Aviation/Other Schiphol Commercial
D17b	4	Corporate Investigation Service	23200	Aviation/SSE	Staff
D18	4	Use of terminal	26300 26305 26310 26315 26200 26205	Aviation/ASM	Aviation/SSE Schiphol Commercial
D20	2, 4	Maintenance of utilities installations	26405	Aviation/ASM	Aviation/ASM Schiphol Commercial Various organisation units
D21	4	Security activities for baggage (BOS)	21510	Aviation/AO&AP	Aviation/SSE
D26a	4	100% goods screening	23100	Aviation/SSE	Aviation/ASM Schiphol Commercial
D26b	4	Staff security filter	23100	Aviation/SSE	Aviation/ASM Schiphol Commercial
D27	4	Ticket readers	21600	Aviation/AO&AP	Aviation/SSE
D28	4	Infrastructure Manager	26400	Aviation/ASM	Aviation/ASM
D29	1	Various activities	23420	Aviation/SSE	Lelystad Airport NV
D30	4	Hold Baggage Screening HBS	26505	Aviation/ASM	Aviation/SSE
<b>Schiphol Commercial invoicing</b>					
D2a	2	Terminal Rental, m2	73000	Schiphol Commercial	Aviation
D2b	2	Commercial Real Estate, leasing of real estate	72010 72005	Schiphol Commercial	Aviation
D2c	2	Mixed use of GA terminal	72010 72005	Schiphol Commercial	Aviation
D5	2	Terminal Rental, lessee adjustments	73000	Schiphol Commercial	Various organisation units
D8	2	Staff parking facilities	76000	Schiphol Commercial	Staff
D9	4	Continuous research	74300	Schiphol Commercial	Aviation/Other
D10	4	VIP Centre and Press Centre	73600	Schiphol Commercial	Aviation/Other Staff
D11	4	Passenger Experience	74200	Schiphol Commercial	Aviation/Other
D12	4	Customer Contact Center and Mobile Personal Assistance	74200	Schiphol Commercial	Aviation/Other
<b>Schiphol Projects invoicing</b>					
D1	3	Schiphol Projects, Hours	80000 to 80040	Schiphol Projects	Various organisation units
D2	4	Schiphol Projects, Operating result	80000	Schiphol Projects	Various organisation units
<b>Staff invoicing</b>					
D1	4	Strategy & Airport Planning – Aviation costs	16670	Staff	Aviation/Other
D2	4	Staff, Project-related costs	15080 17015	Staff	Schiphol Projects IT&Data
<b>Participations invoicing</b>					
D1	1	Connectivity services	Business 910	Schiphol Telematics	Various organisation units

## Key

ASM: Asset Management

AO&AP: Airport Operations & Aviation Partnerships

SSE: Security, Safety & Environment

### Reasons 1-4

Legal/reporting reasons (if it is relevant for the party receiving the internal invoice to recharge for legal/reporting reasons, as applicable to separate legal entities).

Revenue recording (if it is relevant for the recharging party to record revenues separately).

Capitalisable costs (if internally invoiced costs can be capitalised by the receiving party).

Simplification of allocation (if the internal invoice simplifies the allocation of the cost centre).

For a further explanation of the reasons stated above, please see the main document.

### **Measurement method and frequency**

If the 'charges period' is included in the description, this refers to the calendar years 2022, 2023 and 2024 for this Allocation System.

If the period 'two years preceding the charges period' is included in the description, this refers to the calendar year 2020 for this Allocation System.

If the period 'the year preceding the charges period' is included in the description, this refers to the calendar year 2021 for this Allocation System.

### ***Disclaimer regarding base years***

*In the Allocation System 2022-2024, reference is made, in various cases of internal invoicing and allocations concerning the manner and frequency of measurement consultation, to one or two years preceding the start of the charges period. For the Allocation System 2022-2024, this means calendar year 2021 or 2020, respectively. If, for the purpose of preparing the consultation budget for the years 2022-2024, the stated reference year for a specific internal invoicing or allocation cannot be considered to be representative due to COVID-19, owing for instance to much lower traffic and transport in 2020, the most appropriate alternative will be opted for, in derogation from the description. This may be, for example: three years preceding the charges period (2019). Deviations from the description will be explained in the IATA template in the consultation 2022-2024. Where a possible deviation from the reference year is discussed in the description of the Allocation System, reference is made to this disclaimer about base years in a footnote to the relevant allocation or internal invoicing.*

<p><b>The Dutch version of the Allocation System 2022-2024 is the original and official version.</b> In the event of any disparity between the Dutch original of the Allocation System 2022-2024 and this translation, the Dutch text will prevail. No rights can be derived from the information provided in this translation.</p>
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## 3.2 Aviation internal invoicing

A description of each internal invoicing from Aviation is provided in the sections below. See Section 3.1 for a comprehensive overview of internal invoicing.

## D4 Aviation/SSE – Automatic fire alarm system

From: Cost centre 23410 SSE-FST Professional Competence and Business Management

To: Business 700 Schiphol Commercial BV  
Business 732 Transport C.V.

### Description of internal invoicing

The automatic fire alarm system is the public alarm system for which Schiphol-based companies can obtain a connection – in some cases a connection is a legal and regulatory requirement – so that in the event of a fire alarm (via the fire alarms in the building) the fire alarm is automatically forwarded via the Schiphol Control Centre to the Schiphol Fire Service.

The internal invoicing relates to the costs of the automatic fire alarm system by the OU Aviation to the various users within Schiphol Commercial BV and TransPort C.V.

After internal invoicing by D4, cost centre 23410 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 internal invoicing

8038100 Work third parties based on order

### Economic basis for internal invoicing

The internal invoicing is based on the full cost. The costs consist of the costs of the automatic fire alarm system (telecommunications, subcontracting and depreciation). In addition, the actual salary costs (including social security contributions) are increased by the surcharges for overhead (for the calculation of the overhead, see the introduction to Appendix 3).

### Measurement method and frequency

The internal invoice is based on the number of Schiphol Commercial BV and Transport C.V. connections to the automatic fire alarm system. Measurement takes place each year during the budgeting period.

### Consultation

1. The costs concerning the automatic fire alarm system consist of costs for telecommunication, subcontracting, depreciation and salary costs (increased by surcharges for overhead). The salary costs for the years 1, 2 and 3 of the charges period are adjusted for developments in the Collective Labour Agreements and the social security contributions. These adjustments are determined at Schiphol Group level on the basis of current agreements under the Collective Labour Agreement and Schiphol Management Board frameworks for wage increases. With regard to the adjustments of the social security contributions, information on the expected developments in contributions is requested from the organisations concerned (such as the Pension Fund). Subcontracting and telecommunication costs are based on the most recently completed calendar years (two years<sup>2</sup> preceding the first year of the charges period. These costs are adjusted for the three years of the charges period by the annual CPI as included in the

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<sup>2</sup> See also the disclaimer regarding base years in Section 3.1.

Central Economic Plan (published in the first quarter of the year preceding the three-year charges period).

2. The number of connections is determined on the basis of the current contracts of the year preceding the first year of the three-year charges period. No forecast of the number of connections or movements in the number of contracts for year 2 and year 3 is possible, as there are no drivers that are directly correlated to the trend for the number of connections. For instance, the driver: movement in let m<sup>2</sup> in year 2 and year 3 is not directly correlated to the movements in the number of connections as obtaining a connection from Schiphol is not mandatory. No ratios are available for the future trend of the number of connections (and changes in it). Historical data do not provide an indication of future trends either. The number of connections for the years 1, 2 and 3 therefore remains constant.

#### Financial accounts

The actual internal invoicing is carried out by billing and is based on:

- the actual number of connections (on the basis of the current contracts);
- the components of full cost as described above.

#### **Manager**

Sr. Manager Aviation Navigator

## D5 Aviation/SSE – Fighting building fires

From: Cost centre 23405 SSE-FST Emergency Response

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

### Description of internal invoicing

Internal invoicing of the costs for fighting building fires by SSE/FST/ER (Fire Service) to users of the service. The SSE/FST/ER department is engaged in two activities: aircraft firefighting and fighting building fires. The Schiphol Fire Service works in shifts; one shift is on duty 24/7 for fighting building fires and three shifts are on duty 24/7 for aircraft firefighting. 100% of the costs for aircraft firefighting come under aviation activities and are allocated in full to Aviation. Part of the costs of building firefighting are paid by the Safety Region Kennemerland on the basis of a covenant. The remaining portion of the costs is internally invoiced based on use of the service (fire service cover relates to the amount of preparation carried out). The costs of firefighting in the Terminal complex are internally invoiced to the cost centre 26305 and the costs of fighting fires in other buildings and offices located within the airport zone are internally invoiced to Schiphol Commercial.

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

After internal invoicing by D5 and D29, 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 internal invoicing

4032000 Charged costs

### 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 also surcharges for overhead. See the introduction of Appendix 3 for the determination of the surcharge for overhead.

### **Measurement method and frequency**

Internal invoicing is based on the total 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. The varying hours of preparation are determined on 1 July of the year preceding the charges period for each separate year of the charges period on the basis of an approved Strategic Training, Drill and Exercise Plan and the number of hours allocated to planning and procedures based on experience and the time spent is estimated.

#### Consultation

1. The cost calculation of a fire squad (including surcharge for overhead) is performed in the year preceding the three-year charges period. The cost is reduced by the revenue from the contractual contribution of the Kennemerland Safety Region on the basis of the Covenant. This cost price (including surcharge for overhead) and the revenue from the contractual contribution of the Kennemerland Safety Region are adjusted for the three years of the charges period by the annual CPI as included in the Central Economic Plan (published in the first quarter of the year preceding the three-year charges period).
2. The number of preparation hours is apportioned for year 1 of the three-year charges period on the basis of the proportion, established on 1 July in the year preceding<sup>3</sup> the charges period, of the number of preparation hours for Terminal and Schiphol Commercial, respectively, compared with the total number of preparation hours for building firefighting. For year 2 and year 3 of the three-year charges period, the proportion of the number of preparation hours for Terminal and Schiphol Commercial, respectively, compared with the total number of preparation hours for building firefighting is determined on the basis of the Strategic Training, Drill and Exercise Plan.

#### Financial accounts

The planned preparation hours are actually carried out on the basis of laws and regulations. Therefore, the actual internal invoicing is based on budgeted amounts.

### **Manager**

Sr. Manager Aviation Navigator

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<sup>3</sup> See also the disclaimer regarding base years in Section 3.1.

## 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 organisation units (see also Table 3)

### Description of internal invoicing

Internal invoicing of costs for making available Utilities (transmission), the supply of commodities. After internal invoicing by D7, cost centre 26415 is allocated on the basis of A4a (100% directly allocated to PMC Utility Services).

### General description of ASM-AC-Infra (Utilities)

The Utilities product group is part of the ASM-AC-INFRA department, referred to below as 'INFRA (Utilities)'. This department manages the airport energy and water flows. The department ensures that all airport-based companies have access to gas, water and electricity, and is also responsible for the disposal of wastewater. For this purpose, INFRA (Utilities) manages and maintains a private network of cables, pipes and installations and ensures that the quality of the system meets customers' wishes. A further responsibility of INFRA (Utilities) is the procurement of electricity and gas for internal customers. The department's duties and responsibilities include:

- Network manager of the electricity and gas network
- The transmission of electricity and gas to all customers on the Schiphol grounds
- Supply of electricity and gas to the internal customers of Schiphol Group
- Management of drinking water and fire-extinguishing water, wastewater sewer system
- Management and maintenance of Central Fire Extinguishing Water Supply
- Purification of sanitary wastewater
- Procurement of energy and management
- Emissions reporting
- Investigation and implementation of sustainable solar and wind energy projects

In April 2019, the ACM published decisions in which exemptions from the Closed Distribution System (GDS), for carrying out network management within the designated airport zone, were granted.

INFRA (Utilities) must act in compliance with the laws and regulations in drawing up the following:

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

### Customers of INFRA (Utilities)

The customers of INFRA (Utilities) are both internal Schiphol customers (Aviation, Schiphol Commercial, etc.) and external customers. The internal customers are listed in table 3. The external customers are companies based at Schiphol. The costs of the utilities supplied (revenues for Schiphol) are passed on to both external customers (externally invoiced) and internal customers (internally invoiced) in accordance with the table below.

The table below shows whether there are internal or external customers per revenue account:

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

#### Positioning of Utilities product group and cost streams in Aviation

The Utilities product group is part of the ASM-AC-INFRA department within the OU Aviation.

The cost centres of the ASM-AC-INFRA department, for which all costs and revenues are allocated 100% to PMC Utility Services, are:

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

The cost centre 26415 INFRA Energy and Environment also recharges costs to cost centres within Aviation and Security, i.e. to

#### 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 SSE-SEC Security Policy
- SSE Cost centre 23410 SSE-FST Professional Competence and Business Management

Almost all costs and revenues are allocated to the PMC US from the cost centres 26415 and 26405 by means of allocation A4a (100% direct allocation to PMC US).

Depreciation and disposals form major exceptions to the above. INFRA (Utilities), for instance, has de-icing assets in its assets register. These depreciation costs, however, are not allocated to the PMC Utility Services but directly to the PMC Aviation.

In addition to the costs of INFRA (Utilities), allocations by Aviation, Staff and IT&D are also recorded under the PMC US. The revenues and costs of the PMC Utility Services are reported annually and audited by the auditor. Any surplus returns are restated in the annual financial accounts under the Aviation Act.

### **Reason for internal invoicing**

2. Revenue recording
4. Simplified allocation

### **Revenue account for internal/external invoicing transactions**

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

### **Economic basis for internal invoicing**

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

- 1) the costs of the cost centres 26415 and 26405 within OU Aviation (e.g. personnel costs, depreciation with allocation to the PMC US, procurement costs of the various commodities)
- 2) Allocations from the OU IT&D, the OU Staff and the OU Aviation (including BA and group overheads).

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

- The direct costs can be allocated entirely to a product (for example electricity procurement, the electricity transmission network and energy tax).
- The indirect costs are allocated to a product using a shared key (based for example on a time sheet).

Sub 2) The allocations made by the OU IT&D, the OU Staff and the OU Aviation are allocated to the various products on the basis of the following calculation:

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

In addition to the costs arising from 1) and 2), the calculation of the charge takes account of 3) a surcharge for invested capital, i.e. for products with an asset base. The WACC for aviation activities is used for internal supplies to Aviation.

## **Measurement method and frequency**

### Consultation

1. The costs of the INFRA (Utilities) department consist of: personnel costs, procurement costs of the various commodities and depreciation costs and cost of capital.  
The personnel costs for years 1, 2 and 3 of the charges period are adjusted for developments in the Collective Labour Agreements and social security contributions. These adjustments are determined at the Schiphol Group level on the basis of current agreements under Collective Labour Agreements and Management Board frameworks for wage increases. In connection with the adjustments of social security contributions, information on expected changes in contributions is requested from the organisations concerned (such as Pensioenfond).  
The procurement costs of the various products are determined as follows for the three years of the charges period for the internal customer Aviation: for 100%, procurement takes place in advance on the basis of contractual agreements with external parties for the 3 years of the charges period. This means that the charge for Aviation is determined, which may be different for each of the three years.  
The depreciation costs and cost of capital, insofar as they relate to the assets of INFRA (Utilities) and are allocated to the PMC US, are determined for the three years of the charges period on the basis of the historical cost and book value recorded in the assets register (depreciation costs are determined on the basis of historical costs and cost of capital is determined on the basis of book value). In addition, the planned capitalisations in accordance with the Aviation Development Plan are included in the depreciation costs and cost of capital of the years of the charges period.
2. The volumes of consumption of the various products are determined as follows for the years of the charges period: the estimated consumption of the various products in the year preceding<sup>4</sup> the charges period is used as a base year.  
The base year is estimated by trend analysis of consumption in the years preceding the base year and an estimate of future additional consumption based on movements in assets included in the annual forecast (for the year preceding the charges period). This base is adjusted for the years 1, 2 and 3 of the charges period for the developments in the assets of the purchasing OUs. The developments are included in the Aviation Development Plan. The time spent by the ASM employees per product is determined in consultation with the management for the years of the charges period (on the basis of past figures of the 3 years already completed preceding the charges period).

### Financial accounts

The total costs per product - the total of 1), 2) and 3) described under basis - are apportioned among the cost units (such as kWh for electricity supply) in order to determine a per product charge for each individual year of the charges period. This charge is used for internal invoicing and invoicing (actual volumes \* charge).

For the supply of gas and electricity and energy tax only, variances not contractually agreed in advance between the budgeted and actual charge are internally invoiced on the basis of subsequent calculation

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<sup>4</sup> See also the disclaimer regarding base years in Section 3.1.

for each individual year of the charges period. Subsequent calculation on the basis of price does not apply to other products in view of the lower volume and limited price risks.

At the end of the calendar year, for each individual year of the charges period, the margin gained by the Utilities product group on the services supplied to the PMCs Aviation and Security arising from the estimated quantities to be purchased and the estimated purchase prices throughout the year in relation to the actual quantities purchased and the 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 cost 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. A large part of electricity purchasing for the Aviation portfolio is carried out at the off-peak rate. An average price per kWh (expected share of volume off peak x off-peak rate + expected share of volume peak x peak rate) has been selected
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 the capacity and the consumption at the connections. The capacity measurement partly determines the contract value.	The basis is the ACM rate code, while taking account of the specific characteristics (operational scale) of the grid.
3	Electricity tax	Energy tax for the electricity commodity	kWh	The size of the cost unit for the commodity (kWh) is determined by measuring consumption in kWh.	The kWh per EAN are determined by means of a property tax apportionment using a graduated energy tax scale.
4	CO2 emissions rights	CO2 emission rights and carbon offset certificates (of the commodities electricity, gas and other (vehicle fleet, fire service training site, home-work commuting, business trips and lease cars)) to compensate for the CO2 impact	1. kWh 2. m <sup>3</sup> 3. Invoices and expense claims	Electricity and natural gas consumption are measured. Consumption of other fuels is estimated as accurately as possible. Emission rights and offset certificates are purchased on that basis which correspond to the emissions based on the values measured and determined.	Emission rights and carbon offset certificates are purchased on the basis of a strategy defined in advance.
5	Gas supply	1. National transmission 2. Supply of the gas commodity	Contract capacity (m <sup>3</sup> /hr contract) m <sup>3</sup>	1. The size of the cost unit that applies to national transmission is determined by measuring the capacity at the connections. This measurement determines the contract value. 2. The size of the cost unit for the commodity (m <sup>3</sup> ) is determined by measuring consumption in m <sup>3</sup> .	Since 2017, national transmission costs are factored into the total procurement costs for gas, and therefore a single rate is used (euro/m <sup>3</sup> ):  Direct costs (gas purchase, including national transmission) + allocated indirect costs, divided by the total expected m <sup>3</sup> .
6	Gas transmission	Transmission via the gas supply network at Schiphol	1. Rate excludes transmission 2. Contract capacity (m <sup>3</sup> /hr contract) (excludes transmission)	1. Rate excludes transmission: fixed amount per period, which varies per connection depending on the type of configuration (incl. measurement services, maintenance fee for the connection) 2. The size of the cost unit for the transmission-related rate is determined by measuring capacity at the connections. This measurement determines the contract value.	Direct costs (incl. depreciation and cost of capital of the gas supply network, as well as maintenance costs) plus the allocated indirect costs less the sum of the periodic rate independent of transmission are divided by the size of the cost unit m <sup>3</sup> /hr contract, to determine the transmission-related rate.

7	Gas tax	Energy tax and Sustainable Energy Surcharge for commodity gas	m <sup>3</sup>	The size of the cost unit for the commodity (m <sup>3</sup> ) is determined by measuring consumption in m <sup>3</sup> .	The m <sup>3</sup> per EAN are grouped by object subject to the Valuation of Immovable Property Act (WOZ) and then determined by means of a graduated scale.
8	Water (supply and transport not separated)	Supply of the water commodity; transport via the water supply system at Schiphol.	1. standing charge 2. m <sup>3</sup> 3. capacity payment for drinking water as fire extinguishing water	1. Standing charge: fixed amount per period, which varies per connection depending on the type of configuration (incl. measurement services, maintenance fee for the connection). 2. The size of the cost unit for the commodity (m <sup>3</sup> ) is determined by measuring consumption in m <sup>3</sup> . 3. Capacity payment for drinking water as fire extinguishing water = fixed amount per period, which varies per purchasing party depending on the configuration of drinking water as fire extinguishing water.	Direct costs (incl. depreciation, cost of capital of the water supply system and maintenance costs) plus the allocated indirect costs less the sum of the revenues from the standing charge and the capacity payment for drinking water as fire extinguishing water are divided by the cost unit (m <sup>3</sup> ) to determine the rate per m <sup>3</sup> .
9	Wastewater collection and transport (Sewerage charge)	Discharge via the sewerage system at Schiphol.	m <sup>3</sup> (drinking water consumption)	Sewerage charge: the size of the cost unit (m <sup>3</sup> ) is determined by measuring water consumption in m <sup>3</sup> . Consumers who only purchase drinking water without discharging form an exception; the relevant m <sup>3</sup> consumed is not included.	Direct costs (incl. depreciation, cost of capital of the sewerage system and maintenance costs) plus the allocated indirect costs divided by the size of the m <sup>3</sup> cost unit. Direct costs are initially reduced by a specific SRE cost item for installing the sewerage system.
10	Purification of Sanitary Wastewater	Purification of sanitary wastewater by an external party.	Ve (pollution unit)	The size of the cost unit (Ve) (pollution unit) is based on the measured volume of water consumption in m <sup>3</sup> . Connected users who only purchase drinking water without discharging sanitary waste-water form an exception; the relevant m <sup>3</sup> consumed is not included. Measurement in accordance with water supply. The water volume measured (m <sup>3</sup> ) x the pollution coefficient (0.023) determines the size of the cost unit (Ve).	Costs of the external party plus the allocated indirect costs divided by the size of the cost unit Ve.
11	Central Fire Extinguishing Water Facility CBV-1	Central Fire Extinguishing Water Facility for sprinkler class K14	Monthly maintenance payment	Number of connections to CBV-1 multiplied by the maintenance rate	Direct costs (incl. depreciation, cost of capital of the CBV-1, maintenance costs) plus allocated indirect costs divided by size of the cost unit

Table 3 Internal customers per product

	From: 26415 ASM-AC-infra energy and environment	To: Revenu category
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 rights	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.	Wastewater collection and transport (sewerage charge)	100 OU Aviation 700 Schiphol Commercial
10.	Purification of sanitary wastewater	100 OU Aviation 700 Schiphol Commercial
11.	Central Fire Extinguishing Water Facility CBV-1	100 OU Aviation 700 Schiphol Commercial BV

Energy tax (electricity and gas tax) is settled for Schiphol Commercial on the basis of the Terminal m<sup>2</sup> price as these Terminal objects are subject to the Valuation of Immovable Property Act (WOZ).

**Table 4 Measurement method (and frequency) of cost units**

No.	Product	Cost unit	Measurement method, frequency and explanation
1.	Electricity supply	kWh	Consumption is measured by the metering company DNWG Infra using telemetry meters and smart meters (small connections). The telemetry meters record a reading every 15 minutes. The DNWG Infra measurement service reports the meter readings as at the end of the month.
2.	Electricity transmission	1. kWh; 2. Contracted capacity (kW contract); 3. Max. capacity (kW max); 4. Rate independent of transmission.	1. measurement same as for Electricity Supply; 2. measurement same as for Electricity Supply; 3. measurement same as for Electricity Supply; 4. determined on a one-time basis at start of contract.
3.	Electricity tax	kWh	Measurement same as for Electricity Supply
4.	CO2 emissions rights	1. kWh; 2. Nm3; 3. Invoices, expense claims and receipts.	1. measurement same as for Electricity Supply; 2. measurement same as for Gas Supply; 3. actual costs recorded are determined annually.
5.	Gas Supply	1. Contracted capacity (m3/u); 2. Nm3.	Consumption is measured every month by the metering company DNWG Infra. This is done on a monthly basis by manual read-out, readings are taken every 60 minutes by means of telemetry meters. The DNWG Infra measurement service reports the meter readings as at the end of the month.
6.	Gas Transmission	1. rate independent of transmission; 2. contracted capacity (m3/u contract) (transmission-related).	1. Determined on a one-time basis at start of contract; 2. measurement same as for Gas Supply.
7.	Gas Tax	Nm3	Measurement same as for Gas Supply
8.	Water (supply and transport not separated)	1. standing charges; 2. m3; 3. capacity payment for drinking water as fire-extinguishing water.	1. Determined on a one-time basis at start of contract. 2. Consumption in m3 is measured by the metering company DNWG Infra by means of manual read-out. The meter readings are taken and reported every two months. 3. Determined on a one-time basis at start of contract.
9.	Wastewater collection and transport	m3 (drinking water consumption)	Sewerage charge: the size of the cost unit (m <sup>3</sup> ) is determined by measuring water consumption in m <sup>3</sup> . Consumers who only purchase drinking water without discharging form an exception; the relevant m <sup>3</sup> consumed is not included. Measurement in accordance with water supply.
10.	Purification of Sanitary Wastewater	Ve (drinking water)	Purification payment: the size of the cost unit (Ve) (pollution unit) is based on the measured volume of water consumption in m <sup>3</sup> . Connected users who only purchase drinking water without discharging sanitary wastewater form an exception; the relevant m <sup>3</sup> consumed is not included. Measurement in accordance with water supply. The water volume measured (m <sup>3</sup> ) x the pollution coefficient (0.023) determines the size of the cost unit (Ve).
11.	Central Fire Extinguishing Water Facility CBV-1	Monthly maintenance payment	1. A maintenance payment, which is determined annually, is charged for each connection.

The supply (and transport) of Utilities (electricity, gas, water and wastewater) to the Schiphol Group Head Office building is invoiced to Schiphol Commercial. These costs are invoiced to the central staff department Facility Management by Schiphol Commercial, and subsequently allocated to users on the basis of allocation key A2 OU Staff and OU Group (same method as rental costs).

**Manager** Sr. Manager Group Navigator

## D8 Aviation/ASM – Utility projects

From: Cost centre 26405 ASM-AC-Infra Utilities

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

### Description of internal invoicing

ASM Asset Continuity-Infra Utilities carries out a range of utility projects for internal and external customers. These projects primarily involve the installation or changing of building connections for electricity, natural gas, drinking water, the central fire-extinguishing water facility and wastewater. These connections are not part of the UT transmission system but are the property of the building owner. The costs of executing these projects (materials, hours, subcontracting, etc.) are charged to the owner of the building. After internal invoicing by D8 and D20 ASM-AC-Infra Utilities, maintenance of installations, the 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 internal invoicing

8044100 Other Revenues

### Economic basis for internal invoicing

The internal invoicing relates to an ancillary activity and therefore cost is based on the actual project costs. The work is outsourced. The costs invoiced by the main contractor are internally invoiced without a surcharge. This activity requires little to no effort on the part of the Schiphol organisation, which means that a surcharge is not relevant.

### Measurement method and frequency

#### Consultation

1. The cost per connection is determined on the basis of the actual costs of 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 completed calendar year (two years preceding<sup>5</sup> the first year of the charges period). These costs are adjusted for the three years of the charges period by the annual CPI as included in the Central Economic Plan (published in the first quarter of the year preceding the three-year charges period).
2. The number of connections installed for the most recent completed calendar year (two years preceding the first year of the three-year charges period) is used as a basis. That basis is adjusted by the development of the number of connections in the three years of the charges period, which is based on the movement in the lettable square metres of the property portfolio of SRE (Schiphol location) as included in the Business Plan.

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<sup>5</sup> See also the disclaimer regarding base years in Section 3.1.

Financial accounts

Internal invoicing is recorded in the project accounts based on the actual costs recorded.

Recording takes place on a continuous basis.

**Manager**

Sr. Manager Group Navigator

## D10 Aviation/ASM – Landside landscaping activities

From: Cost centre 26410 ASM-AC-Infra Landside

To: Aviation cost centre 21515 AO&AP PPI Landside Process Management  
Schiphol Commercial

### Description of internal invoicing

Internal invoicing to Schiphol Commercial BV and to OU Aviation/cost centre 21515 AO&AP PPI Landside Process Management for the landside landscaping activities.

After internal invoicing by D10, cost centre 26410 is allocated on the basis of A5a (Shared key for Landside Infra).

### Reason for internal invoicing

4. Simplified allocation

### Revenue or cost category of internal invoicing

4032000 Charged costs

### Economic basis for internal invoicing

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 Schiphol. Both the number and the location of these assets are determined in the count, after which the asset is attributed to Schiphol Commercial or AO&AP – Landside Process Management, on the basis of location. The cost apportionment between Schiphol Commercial and AO&AP – Landside Process Management is then based on this. This count is updated on an annual basis and the situation as at 30 June in the year preceding the three-year charges period is used as a basis for the allocation key for the maintenance costs of the first year of the charges period.

The maintenance of the green areas on and around the car parks is invoiced directly to Schiphol Commercial by the main contractor. The costs are therefore not attributed to cost centre 26410 and fall outside the scope of this internal invoice.

The internal invoicing relates to an ancillary activity, as this is an activity for which little management is provided from the internal organisation. The cost is accordingly based on the direct costs of the activities subcontracted to the main contractor. The costs are internally invoiced without a surcharge because the activity requires little or no effort from the organisation.

### Measurement method and frequency

Work agreed in advance is performed and reported as completed to the client.

#### Consultation

1. The costs for planned landscaping are determined for the three years of the charges period on the basis of the contractual agreements with the external parties. If no contracts have been concluded yet for all years of the charges period, the most recent calendar year (2

years<sup>6</sup> preceding the charges period) is used as a basis and this base year is adjusted by the annual CPI as included in the Central Economic Plan (published in the first quarter of the year preceding the three-year charges period).

2. The amount of landscaping is determined for the years of the charges period on the basis of the long-term maintenance plan with the related quality level prepared by the ASM/AC/Infra department. The situation as at 30 June of the year preceding the charges period is the basis for the allocation key between Schiphol Commercial or AO&AP – PPI Landside Process Management. That basis is adjusted for the expected completion of the number of objects of Schiphol Commercial and AO&AP – PPI Landside Process Management in the three years of the charges period. For Schiphol Commercial, this is based on the property portfolio (Schiphol location) as included in the Business Plan. For AO&AP – PPI Landside Process Management, this is based on the underlying details of the Aviation Development Plan.

#### Financial accounts

The actual costs per year invoiced by the main contractor are charged to Schiphol Commercial BV or AO&AP – PPI Landside Process Management by means of the allocation key determined in advance for each individual year in the charges period.

#### **Manager**

Sr. Manager Group Navigator

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<sup>6</sup> See also the disclaimer regarding base years in Section 3.1.

## D11 Aviation/AO&AP – Snow clearance and ice prevention services

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

To: Schiphol Commercial

### Description of internal invoicing

Internal invoicing to Schiphol Commercial BV for snow clearance and ice prevention services for the landside areas or the infrastructure.

After internal invoicing by 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 internal invoicing

4032000 Charged costs 4032100 Miscellaneous

### 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 of the ASM/AC/Outside Fleet management department. The depreciation costs and cost of capital of the operating assets deployed are included in the internal invoice.

The price is equal to the full cost (subcontracted activities and costs of material) plus a surcharge for the overheads of the department, the BA and the Group (on the basis of allocated personnel costs). See the introduction of Appendix 3 for the determination of the surcharge for overhead.

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 predetermined 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 personnel costs and material (gritting salt).

#### Consultation

1. The costs of snow clearance and ice prevention services are determined on the basis of the weighted average costs of the 5 most recent completed calendar years (2 to 6 years preceding the three-year charges period). A reference period of 5 years is applied, given the significant dependence of costs on weather conditions and therefore the unpredictability of

the developments of costs. The actual costs are based on: the costs invoiced by the main contractor, operating assets deployed and overhead surcharge (see above) for the most recent 5 completed calendar year (2 to 6 years preceding<sup>7</sup> the first year of the charges period). These costs are adjusted for the three years of the charges period by the annual CPI as included in the Central Economic Plan (published in the first quarter of the year preceding the three-year charges period).

2. The routes are the basis for the apportionment of costs to the purchasing OUs. These routes are standard and do not change from year to year, and therefore a fixed apportionment of the costs for the three years of the charges period is sufficient.

#### Financial accounts

At the end of the calendar year of each individual year of the charges period, the actual costs are charged to the purchasing OUs on the basis of the fixed proportion agreed in consultation.

#### **Manager**

Sr. Manager Aviation Navigator

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<sup>7</sup> See also the disclaimer regarding base years in Section 3.1.

## D15 Aviation/SSE – Schiphol Passes

From: Cost centre 23110 SSE-SEC Security Center Control and Badge Center

To: Schiphol Commercial

### Description of internal invoicing

The Security Department's responsibilities include issuing access passes (Schiphol Passes) and granting actual access to the various areas located on the Schiphol grounds. This is in the interests of restricting access to areas where access and/or security control measures are in force as dictated by European or national regulations as well as 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 are neither protected nor secured (Schiphol Plaza, for instance); 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 Group Head Office building).

For security reasons, security-restricted areas (SRA), the critical parts of security-restricted areas (SRA-CP) and controlled areas are located on airside; both are 'protected areas'. Please see Section 5.3.3 in the main document for a description of security-restricted areas and critical parts of security-restricted areas. Only passengers and staff from organizations who work in the protected area have access to these areas. Examples of those areas include: departure lounges, the piers and the apron, and they are subject to access and/or security control measures. Security-restricted areas and critical parts of security restricted areas are also sub-divided into sub-areas, such as the baggage basement and the apron. 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.

The internal invoice to Schiphol Commercial concerns the use of Schiphol passes by concessionaires. Concessionaires need Schiphol passes in order to gain access to the protected area in the Terminal. The costs of these passes are internally invoiced to Schiphol Commercial.

After internal invoicing by 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 internal invoicing

4032000 Charged costs

### Economic basis for internal invoicing

A distinction is made between costs relating to access passes and the issue and management of authorisations:

1. The costs that relate to the access passes (access control system; the issue and management of passes). For this purpose a price is charged for each pass issued. The same price is charged for each pass, whether for an internal or external party. The price is equal to the full cost (including costs of personnel and equipment, depreciation costs and cost of capital) plus a surcharge for the overheads of the department, the BA and the Group (based on the allocated personnel costs). Pass costs are charged to the pass holder's employer (the concessionaire) by Schiphol Commercial.
2. The costs that relate to the issue and management of authorisations. In order to prevent an unnecessary number of authorisations being requested, an amount is charged for each authorisation. The costs of authorisations are charged to the area manager.

### **Measurement method and frequency**

#### Consultation

1. The cost per access pass and authorisation is determined on the basis of the actual costs divided by the number of access passes and authorisations issued. The actual costs are based on the most recent completed calendar year (two years preceding<sup>8</sup> the first year of the charges period) and calculated on the basis of the method described above (see Economic basis for internal invoicing). These costs are adjusted for the three years of the charges period by the annual CPI as included in the Central Economic Plan (published in the first quarter of the year preceding the three-year charges period).
2. The number of actual access passes and authorisations for the most recent completed calendar year (two years preceding the first year of the charges period) is used as a basis. That basis is adjusted by the driver movement in volumes of the concession income (excluding Schiphol Plaza; is a public area) in the three years of the charges period, as included in the Business Plan for the years concerned of Schiphol Commercial. This movement in volumes is directly correlated to the deployment of the number of staff at the concessionaires.

#### Financial accounts

The number of actually issued access passes and authorisations providing access to the concessionaires' protected area is determined in December of each separate year of the charges period. The internal invoicing relates to the actual number of access passes and authorisations determined multiplied by the cost per product per individual year of the charges period determined in consultation.

### **Manager**

Sr. Manager Aviation Navigator

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<sup>8</sup> See also the disclaimer regarding base years in Section 3.1.

## D16 Aviation/SSE – Authorisations

From: Cost centre 23110 SSE-SEC Security Control and Badge Center

To: Schiphol Commercial

### Description of internal invoicing

Internal invoicing to Schiphol Commercial for parking authorisations. Parking spaces can be accessed using an authorised pass issued by the Badge Centre (SSE/SO/BC Badge Centre). For a description of access control, please see D15 Schiphol passes.

After internal invoicing by D16 and D15 SSE/Security, Schiphol passes, cost centre 23110 is allocated on the basis of A3a (100% directly allocated to PMC Security).

### Reason for internal invoicing

Simplified allocation

### Revenue or cost category of internal invoicing

4032000 Charged Costs

### Economic basis for internal invoicing

#### Parking authorisations

Internal invoicing is based on the number of authorisations issued \* the standard price (personnel costs, depreciation costs and management and maintenance costs).

#### Entryways

An entryway offers a passageway to a specific area (such as a secured or protected area). The price is based on the actual costs of the installed entryways (including depreciation costs and cost of capital) plus a surcharge for the overhead costs of the department and the BA.

#### Measurement method and frequency

##### Consultation

1. The cost per parking authorisation and entryway is determined on the basis of the actual costs divided by the number of parking authorisations issued and installed entryways. The actual costs are based on the most recent completed calendar year (two years preceding<sup>9</sup> the first year of the charges period) and calculated on the basis of the method described above (see Economic basis for internal invoicing). These costs are adjusted for the three years of the charges period by the annual CPI as included in the Central Economic Plan (published in the first quarter of the year preceding the three-year charges period).
2. The number of actual parking authorisations and installed entryways for the most recent completed 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 for the driver movement in volume of the concession income (including Schiphol Plaza) in the three years of the

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<sup>9</sup> See also the disclaimer regarding base years in Section 3.1.

charges period, as included in the Business Plan for the years concerned of the Schiphol Commercial. This movement in volume is directly correlated to the deployment of the number of staff at the concessionaires and associated parking authorisations. The basis for the number of entryways is kept constant for the three years of the charges period, because no driver is available on which the movement in the number of entryways can be based

Financial accounts

The number of actually issued parking authorisations of concessionaires with access to car parks and the number of entryways are determined in December of each separate year of the charges period. The internal invoicing relates to the actual number of parking authorisations and entryways determined multiplied by the cost per product per individual year of the charges period determined in consultation.

**Manager**

Sr. Manager Aviation Navigator

## D17a Aviation/SSE – Security costs for non-SRA areas

From: Cost centre 23100 SSE – SEC Security Costs

To: Aviation (cost centre 27000 A-Aviation Other )  
Schiphol Commercial

### Description of internal invoicing

Internal invoicing of the costs of security in the Terminal complex (as well as car parks, Jan Dellaertplein, Schiphol East and the SHG building) that are not directly related to current EU legislation governing the SRA/SRA Critical Parts areas to the various OUs that use this area (see D15 for a description). The department contracts and supervises the security companies engaged to perform this task. The costs of the External Security Operations department are invoiced internally to the users of the controlled and public areas given that, alongside security, the protection of these areas also serves a clear company security purpose, i.e. the protection and continuity of operations.

After internal invoicing by D17a, D26a 100% goods screening and D26b use of staff (security) filter by Non-Aviation, cost centre 23100 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 internal invoicing

4000100 Security Agents

### Economic basis for internal invoicing

The security of the Terminal is governed by Regulation (EC) No 300/2008 on common rules in the field of civil aviation security. 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, for details see D15 Schiphol passes.

Airside areas are areas where security measures apply that are primarily aimed at protecting the aircraft (passengers, crew and baggage); they are also known as the SRA-(CP) areas. These airside areas are: in the Terminal complex: departure lounges and piers, baggage basements and unloading quays. Outside the Terminal complex: checkpoints, aprons, landing area and fire stations, as well as the hangars and the GA terminal at Schiphol East. Landside areas are the areas in which, besides the security objective, a clear company security purpose also applies, i.e. the protection and continuity of operations, also referred to as the non-SRA-(CP) areas. These landside areas are: in the Terminal complex: arrival and departure halls, Plaza. Outside the Terminal complex: Jan Dellaertplein, drop-off roads, Transportstraat 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, hand scanners, walkie-talkies, cameras, etc.).

Given that, apart from security, the protection of non-SRA/SRA-CP areas also serves a clear company security purpose, namely the protection and continuity of 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 centres:

1. The costs of specific measures in non-SRA/SRA-CP areas are invoiced internally to the user of these measures. For example, the costs of shop security at Schiphol Plaza and the surveillance of car parks (including deterring homeless persons) are internally invoiced to Schiphol Commercial. These are the costs of supervisory personnel. The supervisory personnel carry out surveillance activities; in addition, the surveillance activities are supported by the read-out of GMI camera images in the Security Control Center (SCC). The amount invoiced internally is a fixed amount determined before the beginning of the year. The service level and the related costs are coordinated with the recipient department.  
The internal invoicing relates to the budgeted costs for the budgeted number of hours for surveillance and the read-out of GMI camera images in 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 costs and the budget. The actual costs of any extra assignments are invoiced internally as a separate item. The costs for the GMI cameras that are deployed for the protection of publicly accessible areas, as well as the costs for managing them and the data communication costs, are part of the Business Platform IT allocation key (A7h) and are not part of this internal invoicing.
2. Cost for protection of publicly accessible areas (such as measures aimed at fighting crime, the read-out of GMI camera images in the SCC, mobile surveillance and night closure of the Plaza, Transportstraat and Arrival and Departure halls) are allocated based on the generally applied Schiphol addendum to NEN 2580 m<sup>2</sup> apportionment key for the entire Terminal building. The users of the whole Terminal complex also benefit from these measures and are therefore also allocated the costs by means of this specific allocation. This concerns solely the hours of the personnel deployed. The costs for the GMI cameras that are deployed for the protection of publicly accessible areas, as well as the costs for managing them and the data communication costs, are part of the Business Platform IT allocation key (A7h) and are not part of this internal invoicing.
3. The costs that are allocated to the PMC Aviation on the basis of the m<sup>2</sup> apportionment key (in accordance with point 2 above) are allocated to the PMC Security (security activities) on the basis of the Aviation Act.

The internal invoicing consists of the full cost comprising direct costs (hiring man-hours) plus a surcharge for the indirect costs (overhead). There is no deployment of assets. The overhead consists of the personnel costs within the Security Policy department based on the FTEs who perform these activities, plus the overhead costs of the BA. The overhead costs are allocated on the basis of the amount of the pre-allocated costs.

The overheads of the Security Policy department are determined on the basis of the estimated time. If, for instance, one person works on a dedicated basis in the processes concerned, 100% the personnel costs for that person are included in the overheads.

An extra internal invoicing adjustment is entered on the basis of a subsequent calculation for the difference between the actual and the budgeted costs. The adjustment is entered directly after the end of the financial year.

## Measurement method and frequency

Based on the activities of the department and people, the amount of time to be spent on performing work for other OUs/BVs is determined once a year.

### Consultation

1. The costs for the measures described under the economic basis (1 and 2) are determined on the basis of the number of hours multiplied by the hourly rate of the security including a surcharge for overhead. The direct costs for year 1, 2 and 3 are adjusted based on the hourly rate of the security company. The hourly rate is increased annually as of 1 January by 2.5% for the duration of the Framework Agreement. If the CPI (consumer price index) applies a higher indexation in any year – i.e. higher than 2.5% – the CPI is applied. A reference period from 1 October to 30 September of the preceding year applies for the CPI. The costs of specific measures in non-SRA/SRA-CP areas are invoiced internally in full to Schiphol Commercial. The costs of security measures in non-SRA/SRA-CP areas are internally invoiced to the users concerned on the basis of the m<sup>2</sup> use of the Terminal.
2. The number of hours of surveillance for specific measures in the non-SRA/SRA-CP areas for the years 1, 2 and 3 of the charges period is determined on the basis of talks with the recipient department, taking account of the required service level and developments in the non-SRA/SRA-CP areas.  
The number of hours of camera surveillance for specific measures in the non-SRA/SRA-CP areas is kept constant for the duration of the Allocation System, given the fixed number of cameras.  
The number of hours for general measures, i.e. hours of surveillance and the number of hours for the read-out of camera images in the SCC in non-SRA/SRA-CP areas and the number of hours for protecting publicly accessible areas are determined for the years 1, 2 and 3 of the charges period on the basis of developments in the number of m<sup>2</sup> in the Terminal. See D18 Use of Terminal.

### Financial accounts

The actual costs for each separate year of the charges period for surveillance and camera surveillance are internally invoiced including any extra assignments.

## Manager

Sr. Manager Aviation Navigator

## D17b Aviation/SSE – Corporate Investigation Service

From: Cost centre 23200 SSE – Company Security and Security Compliance

To: Staff

### Description of internal invoicing

Internal invoicing of the costs of the (corporate) investigation service whose employees work on Schiphol Group-wide projects. The costs are invoiced internally to Staff and then allocated to the PMCs on the basis of the A5 Staff apportionment key.

After internal invoicing by D17b, cost centre 23200 is allocated on the basis of A7d (shared keys based on the Aviation and Security PMCs).

### Reason for internal invoicing

4. Simplified allocation

### Revenue or cost category of internal invoicing

4032000 Charged Costs

### Economic basis for internal invoicing

The internal invoicing is based on the full cost, and therefore the actual salary costs (including social security contributions) are increased by the surcharges for overhead.

### Measurement method and frequency

#### Consultation

1. The costs relating to the performance of the company investigation service function consist of personnel costs (increased by surcharges for overhead) and other external costs. The personnel costs for years 1, 2 and 3 of the charges period are adjusted for developments in the Collective Labour Agreements and social security contributions. These adjustments are determined at the Schiphol Group level on the basis of current agreements under Collective Labour Agreements and Schiphol Management Board frameworks for wage increases. In connection with the adjustments of social security contributions, information on expected changes in contributions is requested from the organisations concerned (such as Pensioenfondsen). The other external costs are based on the most recent completed calendar year (two years preceding<sup>10</sup> the first year of the charges period). These costs are adjusted for the three years of the charges period by the annual CPI as included in the Central Economic Plan (published in the first quarter of the year preceding the three-year charges period).
2. The deployment of the number of company investigation service staff is determined in the year preceding the three-year charges period (during the Tactical Planning process) by the SSE Director on the basis of the frameworks and standards issued by the Schiphol Management Board for each separate year of the charges period.

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<sup>10</sup> See also the disclaimer regarding base years in Section 3.1.

Financial accounts

The actual costs are internally invoiced in full. The actual costs are recorded in the payroll accounting system (salary costs and social security contributions) and in the ledger (other external costs).

**Manager**

Sr. Manager Aviation Navigator

## 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

### Description of internal invoicing

Internal invoicing for use of the terminal complex to PMCs other than the 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 generates a variety of costs for the management and upkeep of the Terminal complex, such as maintenance, cleaning, energy, personnel costs, Dutch property tax (WOZ), waste collection and faeces disposal etc., which are recharged to Terminal users based on use. 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.

After internal invoicing by D18, the 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 internal invoicing

4032000 Charged Costs

## **Economic basis for internal invoicing**

### 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.

In determining the floor area in use, first the allocable floor area of the Terminal complex is determined per section of the building and per floor. The benchmark used in this respect is the lettable floor area (LFA). Effective 2010, RSG applies 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 to NEN 2580 lays down exceptions to and specific applications at 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, with a view to increasing 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 for the NEN 2580 standard that are applied to the m<sup>2</sup> apportionment of the Terminal complex and the related buildings is provided below.

The following are not included for the purposes of determining the floor area that can be allocated to PMCs:

- a space that is used to house or operate building installations;
- a stairwell, subject to the one-to-one rule. The one-to-one rule is the rule that the m<sup>2</sup> for a corridor that leads solely to a technical space or to an emergency door are considered to be building-related. In that case, the space is allocated to the PMC as building-related (and is therefore in line with the allocation of the technical space and the 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<sup>2</sup>;
- the surface area of parts of floors, the net height above which is less than 1.5m;
- a detached structure and a services shaft if, in the case of slanted columns, the horizontal section thereof which is less than 1.5m, including the section of space beneath it, is larger than or equals 0.5m<sup>2</sup>;
- a supporting inner wall.

A space for horizontal traffic if it is used solely for the purpose of reaching a space housing installations or an emergency exit, for which purpose the one-to-one rule is applied. In determining the lettable floor area, the following parameters apply:

- inner wall (non-supporting) measured up to the core of the wall;
- inner wall (supporting) measured up to the wall;
- outer wall / outer wall construction (supporting) measured up to the wall/construction.

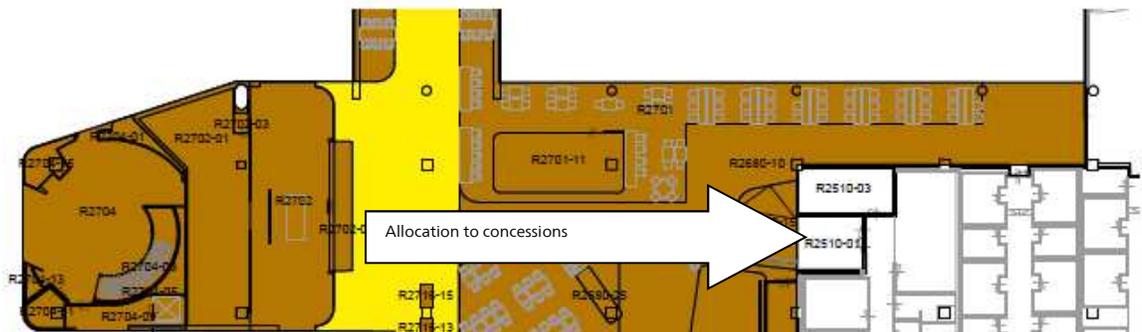
The specific points of departure of the Schiphol addendum to NEN 2580:

- Schiphol applies the following interpretation of the NEN 2580 term 'glaslijncorrectie' ('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 down to the ground, or starts at a height of less than 25 centimetres, Schiphol considers this to be an outer wall and it is therefore excluded in full from the LFA. Because this is a construction that is located in the outer wall and cannot be allocated to the user, it is not desirable from a commercial perspective to let the frame, according to Schiphol. In this case, the floor area is therefore measured up to the edge of the outer wall, i.e. not the glass.
- The space for parking motor vehicles within the terminal building is, however, included in the lettable floor area.
- Schiphol considers SER spaces to be building-related spaces housing installations. SER spaces are 'satellite equipment rooms' and are used to access data communication
- Expandable shops are allocated in their expanded state.
- With regard to advertising objects on a small base, the m<sup>2</sup> use is measured at a height of 1.5m.

After the lettable floor area of each section has been determined on the basis of NEN 2580 and the Schiphol addendum to NEN 2580, the distribution of this floor area among the various PMCs is determined. For this purpose, a more detailed description has been drawn up for the allocation of square metres to PMCs as follows:

- Areas that are not part of the lettable floor area (in conformity with NEN 2580 and the Schiphol addendum to NEN 2580) are not included in the calculation of the m<sup>2</sup> allocation key. This means, effectively, that the cost of these spaces is 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.
- One additional linear metre of floor area is allocated across the entire width to shop windows, open shop fronts, desks, telephone booths, post boxes and machines. This also applies to expandable shops. Closed shop fronts, i.e. blind walls, are excepted from this rule. That additional metre represents the shop window function (shoppers looking at the shop window) or queues for a desk/machine. If this additional metre has been claimed by Operations as minimum required flow width, it will need to be kept free of displays/equipment, but the shop window function will remain intact and therefore one linear metre will nonetheless be allocated.
- If an advertisement with collision protection or in the shape of a protruding screen is mounted on walls, columns, or other objects, the m<sup>2</sup> are measured off at a height of 1.5 metres and allocated to PMC Media. Stand-alone advertising objects are also measured off at a height of 1.5 metres and allocated to PMC Media. One additional linear metre is also added to 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 (entirely) to aviation activities, a fixed discount (determined once) 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 m<sup>2</sup> adjustments for Terminal complex).

- The passenger toilets on of the ground floor and upper floors Terminals 1, 2 and 3 are allocated on a 50% basis to both PMC Aviation and 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 the PMC Aviation.
- The m2 allocation to the PMC Security comprises all the square metres of the Terminal that are used to carry out 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 (for instance, a stall, seating area or telephone booth), and therefore have no function, are allocated to the function that causes the inaccessibility. '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 area because the area is not inaccessible. These walking areas in a flow area are therefore allocated to PMC Aviation and walking areas in shopping areas to PMC Concessions.
- If a corridor can be divided into sub-corridors with several main users, this should only be done if the following requirements are met. It needs to be possible to draw a clear demarcation line by virtually extending physical spatial separation constructions such as walls (but also tables as these often demarcate seating areas) AND it needs to be possible to show that the main user is a different PMC. The PMC is then allocated per sub-corridor to the main user. The drawing below shows that the sub-corridor (which branches off from the main corridor) and which solely leads to the concession area within Commercial is allocated to PMC Concessions.



- Various types of users pass through Schiphol Plaza. These may be aviation-related transient visitors such as passengers, people collecting or dropping off passengers or aviation staff, and non-aviation-related transient visitors, 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 transient visitors do not travel to Schiphol for an aviation-related purpose, the area for these transient visitors cannot be allocated to aviation activities. Each year Schiphol's Customer Insights department performs counts of the number of Schiphol Plaza users and the purpose of their visit. 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 partially 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. The percentage of aviation-related personnel and the percentage of non-aviation related personnel are not

differentiated in the Schiphol Plaza Profile and Behaviour survey. Schiphol workers are stated as an extra category in the Schiphol Plaza Profile and Behaviour survey.

- The differentiation of this category of SPL workers is based on the most recent research 'Updating the economic significance of Schiphol'. This research (from October 2019) has been carried out by an external party: Decisio. Various categories of SPL workers are identified in the survey. The share of aviation-related versus non-aviation-related personnel is determined as follows: employees working for air traffic control, airlines, ground handling, security services, customs, immigration and other government services. Airport personnel are allocated on the basis of the ratio derived from the Employment Survey (October 2019) whereby 65% is allocated to aviation-related personnel and 35% to non-aviation personnel. Finally, 50% of the category 'other' is allocated to aviation-related personnel and 50% to non-aviation related personnel. The Plaza Monitor serves as the basis for the Schiphol Plaza Profile and Behaviour 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 therefore take place at the Schiphol Plaza exits; i.e. the J. Dellaertplein exit, the exit to car park P1, the NS railway platform exits and near the stairway/lifts to the departure halls. Only departing passengers are interviewed in the latter areas 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 later return to Schiphol Plaza and then depart via the car park, J. Dellaertplein or the NS railway station exits. Every third passer-by is asked which group they belong to (Schiphol employee, leisure visitor, or 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 but are not relevant in this context. The survey is carried out each year and the same method is used for each measurement period. The definition of non-aviation-related passers-by is as follows: the total categories of travellers using public transport, leisure visitors and other passers-by plus a share of the people working at the Schiphol location (also including for instance Security company employees) who are engaged in non-aviation-related activities.

The following applies to the adjustment relating to the 'Schiphol Plaza central triangle': the actual Customer Insights counts of the most recent available calendar year at the reference date of 1 July preceding the first charges year are used for year 1 of the three-year charges period. No forecasts of developments in the future behaviour of Plaza visitors are available for years 2 and 3. In addition, no drivers are available that can predict the developments in the future behaviour of Plaza visitors (for instance, traffic and transport development yields no insight into the behaviour of Non-Aviation Plaza visitors). For that reason, the average of the Customer Insights counts of the three most recent available calendar years at the reference date of 1 July preceding the first charges year is used for year 2 and year 3 of the three-year charges period.

- Expeditiestraat and Transportstraat are used by vehicles on the one hand to reach the Rental Terminal warehouses, located at or in the direct vicinity of the Expeditiestraat and Transportstraat, and on the other as access route to reach the goods filters. All required airport equipment is checked at the goods filters before being allowed into the zones to which access is restricted for security reasons, called 'Security Restricted Area Critical Part' (SRA-(CP)). Use of the Expeditiestraat and Transportstraat is determined when entering Expeditiestraat and

Transportstraat. A count is carried out twice a year during an entire day for each of these streets. The results of these two counts are representative for use during the year. The counts take place at the entrance to both streets and a separate count is performed for each street. The driver of the vehicle is asked about the purpose of the visit, and the type of cargo. All passages have the same weight in the count, regardless of the vehicle's size. The results of the counts are allocated as follows:

- Passages in Transportstraat and Expeditiestraat to reach the warehouses located at or in the direct vicinity of the Expeditiestraat and Transportstraat are allocated to Rental Terminal.
  - Passages in Transportstraat and Expeditiestraat to reach the goods filters are allocated as follows: if the passage takes place for deliveries to shops, catering etc. the passage is allocated to the PMC Concessions. If the passage takes place for provisioning of Rental Terminal areas in the Terminal (and not for the warehouses as stated above), it is allocated to the PMC Rental Terminal. The remainder of the passages is not specific for provisioning of the concessionaires and lessees, but is necessary for managing the building (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 constant for the calculation of the adjustment of the Transportstraat and Expeditiestraat for year 2 and 3.
- The results of the passage counts provide the basis for the Transportstraat and Expeditiestraat adjustment. In the Schiphol system, these streets are allocated to Non-Aviation. The initial allocation is subsequently partially adjusted (from Non-Aviation to Aviation). This adjustment relates to the use of Expeditiestraat and Transportstraat by users other than those of Non-Aviation.

The following applies to the adjustment relating to 'Expeditiestraat and Transportstraat':  
The actual passage counts of the most recent available calendar year at the reference date of 1 July preceding the first charges year are used for year 1 of the three-year charges period. No forecasts of developments in the future use of 'Expeditiestraat and Transportstraat' are available for year 2 and 3. In addition, no drivers are available that can predict the developments in the future use of 'Expeditiestraat and Transportstraat' (for instance, traffic and transport development yields no insight into the ratio of the use of 'Expeditiestraat and Transportstraat'). 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 charges 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 deducting use by Non-Aviation for activities such as retail and catering 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 beneath the piers (ground floor) are usually leased to airlines, ground handlers, cleaning companies, etc. These spaces are offices and business premises required by the airlines to carry out the primary operational process of handling passengers and their baggage. These spaces can be accessed in various ways, i.e. from inside the terminal, or from the perimeter roads

and aprons (from outside), or from both sides. These spaces beneath the piers are not allocated to Aviation activities.

- Public transport (OV) charging points are arranged in clusters of two, and are each mounted on a small base plate. The surface area of the two base plates plus the residual area 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 OV point without stopping, and therefore no space for waiting areas is allocated. The NS Railways ticket machines are arranged in clusters of four. One metre of waiting area space is allocated per ticket machine. The surface areas of the clusters of four ticket machines plus the space allocated for waiting areas in front of the clusters are allocated to Non-Aviation.

The reference date for year 1 of the three-year charges period is 1 July preceding the first charges year. The key for year 2 and 3 is determined as follows on this reference date: the key for year 1 is used as a basis. In order to determine the key for year 2 and year 3 as accurately as possible, adjustments are applied off the books to the square metres of year 1 per section/floor, on the basis of the planned completion of projects in the terminal (derived from the most recent Aviation Development Plan at 1 July).

#### Price component

The amount invoiced internally relates to the actual costs of the activity, including the overhead costs of the relevant department and of the BA (= full cost).

The basis for allocation of Group Overhead and ICT/Accommodation consists of two parts:

1. direct terminal-related FTEs, for which the personnel costs are also recharged by means of the D18 internal invoicing
2. the number of FTEs to which the A9c key applies multiplied by the share in costs relating to the terminal in the calculation of the A9c key. This is calculated in the following steps:
  - Step 1: Determine proportion of the costs of the operational Passenger Facilities (PF) department compared with the costs of all operational departments ASM (Passenger Facilities, Outside and Energy Infrastructure).
  - Step 2: Determine total personnel costs and total number of FTEs of the cost centres that are allocated via A9c (indirect FTEs).
  - Step 3: The personnel costs and number of FTEs that can be allocated to the activities for Passenger Facilities are calculated by multiplying step 1 and 2.
  - Step 4: The amount of these personnel costs is the basis for calculating the surcharge for group overhead. The number of FTEs (from step 2) is the basis for calculating the surcharge for ICT and accommodation costs. These surcharges are additionally included in the internal invoicing D18.

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 internal invoicing is entered under cost centre 26100.

Depreciation costs and the cost of capital of the Terminal complex are not included in the internal invoice. These costs are allocated (see allocation key A10 OU Aviation). The budgeted amount is invoiced internally each month. An extra internal invoicing adjustment is then entered on the basis of a subsequent calculation for the difference between the actual and the budgeted costs every six months.

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 floor of a section of the building to the actual 'user' of the cleaning activity. Cleaning activities are carried out on the basis of contracts. The allocation is based on the m<sup>2</sup> apportionment of a section floor. This apportionment is first reduced by the number of square metres apportioned 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 therefore 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 m<sup>2</sup> apportionment 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 m<sup>2</sup> apportionment per section of the building. 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 of which ASM/Asset Continuity is not the asset owner. These costs are invoiced internally on a monthly basis. Lastly, this department carries out work, for instance, on lifts in the car parks. The actual costs of these activities are internally invoiced to Schiphol Commercial based on contractual agreements.

Costs of energy supply and transmission (gas and electricity)

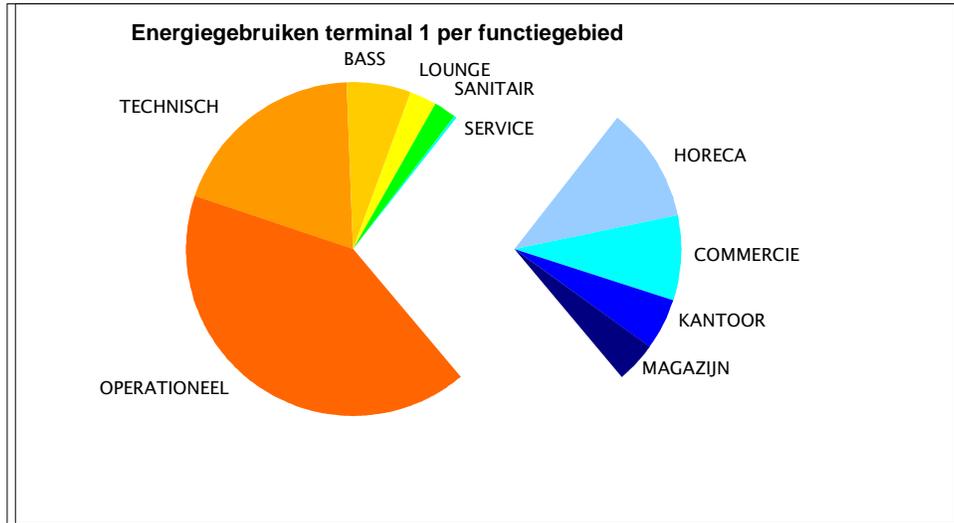
Costs are allocated per section of the building to the actual 'user' of the energy supplied. The actual costs of energy consumption and transport per section are allocated to the PMCs in two steps:

1. First, the quantity of energy is determined per functional area, at building level. Functional areas are business processes in the Terminal with equivalent energy intensity, e.g. Baggage, Retail, Catering facilities, Offices and Security. The functional areas have been arranged in accordance with the Building Decree and this arrangement 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 criterion for the energy consumption per m<sup>2</sup> of a specific functional area in a specific section of the building.

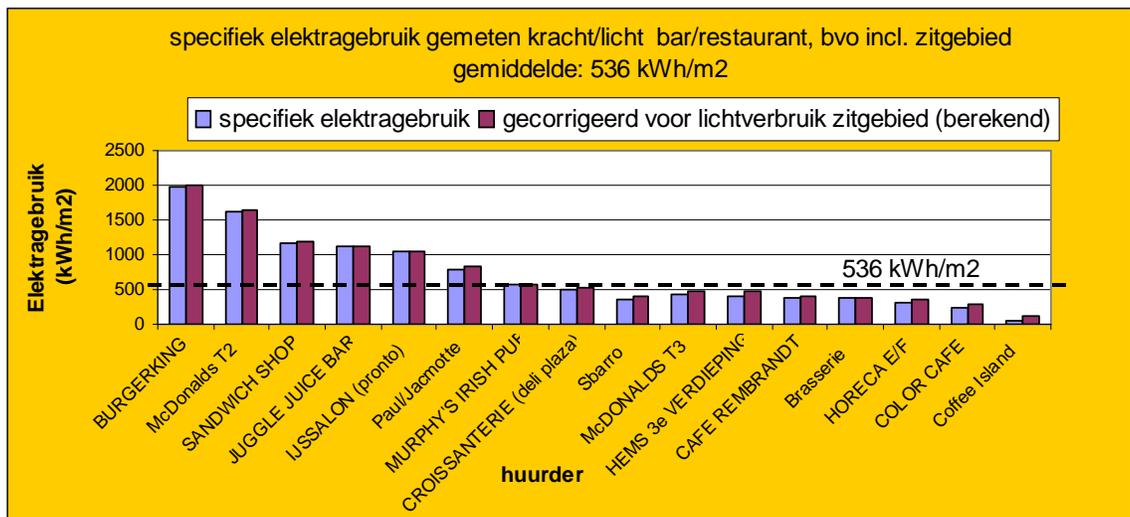
These energy quantities are determined partly on the basis of measurements and partly on the basis of calculations. For the method and frequency of measuring energy quantities, please see table 4 under D7 OU Aviation UT. The combination of measurements and calculations includes the following elements:

- EAN meters, which have been placed at various locations inside the Terminal, provide insight into total energy consumption in the Terminal.
- Parameters from the various functional areas which have been laid down in the Energy Savings Plan within the framework of the multi-year agreements between Schiphol and the government. In connection with this, specific energy consumption is established at building level on the basis of measurements, after which the specific energy consumption levels are calculated for the different functional areas (energy used in the buildings, including process energy). Energy consumption is established 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.

By way of illustration, an example for Terminal 1 is shown below: the graph indicates how total energy consumption in terminal 1 is apportioned among the various functional areas.



- The energy quantities (in for example kWh per m<sup>2</sup>) are then calculated by dividing the total energy consumption for a functional area by the number of m<sup>2</sup> 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 the purpose of the allocation.
- By way of illustration, an example is shown in the graph below which shows the electricity consumption of the various catering establishments in the Terminal:



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 (m<sup>2</sup> overviews), after

which the energy consumption per PMC can be determined. In some cases, a functional area is clearly a single PMC. In other cases, it will correspond to a number of PMCs as clarified by the following examples:

- The 'Baggage' functional area belongs entirely to the 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 then belongs to the PMC Aviation. If it is a toilet used by office tenants, the energy consumption of these specific toilets is allocated to the PMC Rental Terminal.

This apportionment is used as a basis for allocating the costs to the appropriate PMC for the supply and transmission of energy to the functional areas.

Notional example for translating the functional areas into PMCs.

#### Costs of water supply and transport

The costs per section of the building are allocated on the basis of the m<sup>2</sup> apportionment per section of the terminal, after eliminating the PMCs that do not use water (Security, Parking, Premium Services and Media).

#### Other personnel costs and other costs

The costs are allocated on the basis of the m<sup>2</sup> apportionment key for the entire Terminal building. This means that the costs are the same for each square metre for the entire Terminal, irrespective of the activity for which a square metre is used. Purification costs and sewerage charges are allocated on the basis of the apportionment key for water.

### **Measurement method and frequency**

#### Consultation

1. The costs of the upkeep of the terminal (as described above) relating to cleaning, maintenance, waste and energy (including water) are determined for the three years of the charges period on the basis of contractual agreements with the external parties. If no contracts have been concluded yet for all years of the charges period, the most recent calendar year (2 years preceding<sup>11</sup> the charges period) is used as a basis and this base year is adjusted by 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 procurement costs for energy (gas and electricity) are determined for the three years of the charges period for the internal customer Aviation in the way described in D7 OU Aviation - UT Utilities, utility services.

The municipal taxes are determined on the basis of the actual costs of a most recently completed calendar year (2 years preceding the charges period) and are adjusted for the three years of the charges period on the basis of the estimate of the internal tax specialist in this field, taking account of the past figures. The other costs are determined on the basis of the actual costs of a most recently completed calendar year (2 years preceding the charges period) and are adjusted for the three years of the charges period by 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 internal invoicing takes place including the surcharge for overhead (personnel costs). The overhead is determined as described under the price component. The personnel costs for years 1, 2 and 3 of the charges period are adjusted for developments in the Collective Labour Agreements and social security contributions.

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<sup>11</sup> See also the disclaimer regarding base years in Section 3.1.

These adjustments are determined at the Schiphol Group level on the basis of current agreements under Collective Labour Agreements and Schiphol Management Board frameworks for wage increases. In connection with the adjustments of social security contributions, information on expected changes in contributions is requested from the organisations concerned (such as Pensioenfondsen).

2. The quantities are determined once-only on the basis of m<sup>2</sup> data as at 1 July of the year preceding the three-year charges period in the database for the space management. This key applies for the first year of the charges period and will change as follows in year 2 and 3: the key for year 1 is used as basis for year 2 and year 3. In order to determine the key for year 2 and year 3 as accurately as possible, adjustments are applied off the books to the square metres of year 1 per section/floor, on the basis of the planned completion of projects in the terminal (derived from the most recent Aviation Development Plan at 1 July). The following projects in the Aviation Development Plan are not included in the calculation of the key for year 2 and 3:
  - Projects that are not connected with the Terminal
  - Projects that are PMC-neutral (allocation to Aviation, Security and Non-Aviation before and after the project remains unchanged) such as projects carried out for Aviation in an area that was already allocated to Aviation.

The estimate of the m<sup>2</sup> effect per delivered part of the project at the reference date of 1 July preceding the charges period (for the allocation of year 2 and year 3 of the charges period) is made on the basis of the information available at 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. In principle, the most detailed and most recent information is used for the estimate of the m<sup>2</sup>.

#### Financial accounts

For each individual year of the three-year charges period, the final settlement takes place on the basis of actual costs.

**Manager:** Sr. Manager Group Navigator

## D20 Aviation/ASM – Maintenance of utilities installations

From: Cost centre 26405 ASM-AC-infra Utilities

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 internal invoicing

Internal invoicing of the actual costs of outsourced maintenance of installations in other departments. INFRA (Utilities) maintains the lighting at the car parks on behalf of the Schiphol Commercial Parking department. INFRA (Utilities) also performs activities for the maintenance of de-icing, landside public lighting, high-voltage vital rings Airside, Landside traffic control systems, faeces disposal installations and other assets not forming part of the Utilities main network.

After internal invoicing by D20 (maintenance of infrastructure installations) and D8 (infra project costs), the 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 internal invoicing

8045100 Other income

### Economic basis for internal invoicing

The internal invoicing is based on full cost, which consists of the actual costs of the maintenance activities and the associated overhead. The associated overhead is, however, part of D28 ASM/-AC-Infra- Manager and no overhead is allocated in this internal invoicing (D20) in order to avoid a double count. The maintenance activities are outsourced.

### Measurement method and frequency

#### Consultation

1. The costs for planned maintenance activities are determined for the three years of the charges period on the basis of the contractual agreements with the external parties. If no contracts have been concluded yet for all years of the charges period, the most recent calendar year (2 years preceding<sup>12</sup> the charges period) is used as a basis and this base year is adjusted by the annual CPI as included in the Central Economic Plan (published in the first quarter of the year preceding the three-year charges period).

<sup>12</sup> See also the disclaimer regarding base years in Section 3.1.

2. The quantity of maintenance activities is determined for the years of the charges period by the Main Contractor on the basis normative cards. In addition, a validation of the assets, as well as of asset quality, was performed at the start of the contract.

Financial accounts

The actual costs are recorded and internally invoiced on the basis of the MPS number in the Purchase Order to the customer concerned on the basis of the costs of outsourced activities. The MPS Number is the Market, product, Service code. This code is used to categorise costs within a ledger account.

**Manager**

Sr. Manager Group Navigator

## D21 Aviation/AO&AP – Security activities for baggage (BOS)

From: Cost centre 21510 AO&AP/PPI/Baggage Process Management

To: Aviation (cost centre 23105 SSE-SEC Security Operations)

### Description of internal invoicing

Internal invoicing of the costs of hiring BOS (Baggage Operational Support) to the Security department for the work carried out by BOS for the purpose of the Security process. The costs are the costs of hiring man-hours and the costs of hired equipment.

The main task of Baggage Operational Support (BOS) is to support the baggage-handling process, where necessary. In short, BOS ensures that baggage operations run smoothly.

The responsibilities of BOS include handling delayed transfer baggage and odd-sized baggage. BOS provides support during large projects and unforeseen situations.

The costs invoiced internally to Security relate to activities that are carried out solely for the security process and therefore need to be settled in the Security charge. The activity concerns processing/transporting the baggage that has not been accepted, that has passed the highest automated security level and that needs to be manually put through to the last security level, as well as operating the 'bomb cart'.

After internal invoicing by D21, cost centre 21510 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 internal invoicing

4024000 Secondment and temporary workers SA

4027200 Mobility Operations

### Economic basis for internal invoicing

Man hours: Actual costs of hiring = actual number of hours times the current hiring rate.

Material: Budgetary internal invoicing for the use of equipment (including rental costs for baggage trolleys with tractor). The actual use is calculated at the end of the year and applied as an adjustment to the budgetary entry.

A surcharge is imposed over and above the cost calculation for the AO&AP department and BA overheads. The BOS overhead is allocated on the basis of the share of BOS activities (actual deployment) for security purposes (see allocation key A1a OU Aviation). As the department's own FTEs are also deployed for the services provided, a surcharge for group overheads is also charged.

The amount invoiced internally relates to the direct costs of the activity, including the overhead costs (which includes group overheads) of the relevant department and the BA (= full cost). This means that the costs of the cost centres referred to under allocation key A1a are also taken into consideration, to the extent applicable to the service supplied. See the introduction of Appendix 3 for the determination of the surcharge for overhead. The revenue from the internal invoicing is entered under cost centre 21510.

### **Measurement method and frequency**

#### Consultation

1. The costs for hiring man-hours as well as the rental costs of the equipment used (including the surcharge for overhead) relating to the security activities described above are determined for the three years of the charges period on the basis of contractual agreements with the suppliers. If no contracts have been concluded yet for all years of the charges period, the most recent calendar year (2 years preceding<sup>13</sup> the charges period) is used as a basis and this base year is adjusted by the annual CPI as included in the Central Economic Plan (published in the first quarter of the year preceding the three-year charges period).
2. The quantity of man-hours and deployment of equipment (relating to the security activities described above) is determined by the number of locations where BOS is active. The number of locations for the most recent completed calendar year (two years preceding the first year of the charges period) is used as a basis. The basis for the number of locations is adjusted in the three years of the charges period by the investments (included in the Aviation Development Plan) that affect the developments in the locations where BOS performs or will perform security activities. These developments in the locations are directly correlated to the deployment of the number of man-hours and deployment of equipment at the suppliers.

#### Financial accounts

The internal invoicing of equipment and personnel deployed by BOS (relating to the security activities described above) is based on the actual direct hours and deployment of equipment and surcharges for overhead for each separate year of the charges period.

### **Manager**

Sr. Manager Aviation Navigator

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<sup>13</sup> See also the disclaimer regarding base years in Section 3.1.

## D26a Aviation/SSE – 100% Goods screening

From: Aviation (cost centre 23100 SSE – SEC – Security Costs)

To: Aviation (cost centre 26305 – ASM-AC-Inside Terminal)  
Schiphol Commercial

### Description of internal invoicing

Under EU regulations, all airport supplies must be screened at Schiphol before they are allowed to enter the security-restricted areas (SRA)/critical parts of security-restricted areas (SRA-CP). The regulations define airport supplies as all items destined to be sold, used or made available in SRA/SRA-CP areas for particular purposes or activities. A distinction is made for this purpose between provisions and the related activities carried out at the filters in the terminal and at the outdoor security checkpoints. The purpose of the filters in the terminal (Passage S, where airport supplies are screened) is to screen goods destined for concessionaires, goods destined for the upkeep of the terminal (cleaning, maintenance, etc.), and goods used for other purposes. The costs associated with screening at the filters in the terminal are internally invoiced to Schiphol Commercial and to ASM/AC-Inside Terminal Overall. ASM subsequently internally invoices these costs to the end users of the Terminal complex on the basis of D18 Terminal. The costs associated with screening at the outdoor security checkpoints are not internally invoiced as the goods that are required to undergo screening are destined for Aviation activities, which for reasons of integrality remain with the PMC Security.

After internal invoicing by D26a SSE, 100% goods screening, D26b SSF, use of staff (security) filter by Schiphol Commercial and OU Aviation, D17a SSE/Security/Security costs, non-SRA area, and D17c SSE/Security/Security costs, SRA area, cost centre 23100 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 internal invoicing

4000100 Security agents

### Economic basis for internal invoicing

Suppliers who pass through the goods filter are classified in 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 themselves 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 passing through the goods filter that a known supplier carries at one time is larger than the number of goods carried by an unknown supplier. The unknown supplier is a supplier who passes through the goods filter on an occasional basis. Each passage by an unknown supplier is subject to a 100% goods screening.

The allocation of the costs to Aviation and Schiphol Commercial is based on use, taking account of the nature of the goods flows and the share of known suppliers in these flows. Known suppliers are identified on the basis of a separate known supplier registration system. The same internal invoicing methodology will be applied for this purpose as that at Passage S, which is now operative. On account of the variation in goods flows per location the internal invoicing key may differ per location.

A relatively large share of the goods passing through the goods filter are destined for Schiphol Commercial. In addition, internal invoicing to ASM/AC-Inside Terminal Overall is applied. ASM/AC-Inside Terminal Overall then internally invoices this to the users of the Terminal. The suppliers concerned, however, are mostly known suppliers and therefore are not subject to a lengthy screening process at a goods filter. Most of the goods that must be checked at goods filters relate to processes supporting Aviation activities, such as cleaning and maintenance.

The internally invoiced costs of screening airport supplies consist of costs for the use of equipment (security scans) at the filters plus 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 surcharge for the department and BA overheads.

#### **Measurement method and frequency**

The number of times goods are screened when passing through the goods filter is measured prior to the year of internal invoicing (based on the number of passes presented as recorded in the access control system). The time it takes for a known supplier's goods and those of an unknown supplier's goods to physically pass through the goods filter is also measured on a random basis. The number of times goods supplies for concessionaires pass through the goods filter relative to the total number goods supplies passing through the filter is internally invoiced to Schiphol Commercial. The number of passages destined for ASM/AC-Inside Terminal Overall in relation to the management of the terminal, compared with the total number of passages, is internally invoiced to ASM/AC-Inside Terminal Overall. The remaining category of goods supplies passing through the goods filter (because they are used for several purposes, for instance) is apportioned equally on the basis of the number of times goods destined for Schiphol Commercial and ASM pass through the filter.

NB: In 2017 the time spent by a known supplier in passing through the goods filter equals the time spent by an unknown supplier. This is attributable to the fact that known suppliers pass through the goods filter with a larger amount of goods. Unknown suppliers are subject to more stringent checks. This means that there currently is no distinction between the two categories. A distinction may, however, arise in the future (based on measurements). In 2021, the time spent will be measured again. The measurement will provide a basis for establishing whether time spent is the same for a known supplier and an unknown supplier.

#### Consultation

1. The costs of the deployment of the security agents are determined on the basis of the number of hours multiplied by the hourly rate of the security company including a surcharge for overhead. The direct costs for year 1, 2 and 3 are adjusted based on the hourly rate of the security company. The hourly rate is increased annually by 2.5% as of 1 January for the duration of the Framework Agreement. If the CPI (consumer price index) applies a higher indexation in any year – i.e. higher than 2.5% – the CPI is applied. A reference period from 1 October to 30 September of the preceding year applies for the CPI. The costs of the most recent completed calendar year (two years preceding<sup>14</sup> the first year of the charges

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<sup>14</sup> See also the disclaimer regarding base years in Section 3.1.

period) of the deployment of the equipment (including depreciation costs and cost of capital) are used as a basis. This basis (except depreciation costs and cost of capital) is adjusted for the three years of the charges period by 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 depreciation costs and cost of capital are deemed to be stable for the years in the charges period, unless investments are included in the Aviation Development Plan (ADP) for the security scans in the goods filters. In that case, the depreciation costs and costs of capital are adjusted accordingly in line with the ADP.

2. The number of security agents and equipment deployed for the most recent completed calendar year (two years preceding the first year of the charges period) is used as a basis. That basis is adjusted for the user Schiphol Commercial for the driver movement in volume of the concession income (excluding Schiphol Plaza) in the three years of the charges period, as included in the Business Plan for the years concerned of Schiphol Commercial. This movement in volume is directly correlated to the number of security agents and equipment deployed. The basis for the user ASM is kept constant for the three years of the charges period, because no driver is available on which the movement of the number of goods passages can be based.
3. The number of passages for goods screening is measured prior to the first year of the charges period (see measurement method and frequency). That measurement is used as a basis for the ratio between the 2 users. This ratio is then applied to the internal invoicing. The ratio between the 2 users is adjusted for the years of the charges period on the basis of the percentage adjustment of the movement in volume, as calculated in step 2.

#### Financial accounts

The actual costs of the deployment of the security agents and deployment of security scans per year of the charges period are internally invoiced on the basis of the ratio between the two users determined in advance.

#### **Manager**

Sr. Manager Aviation Navigator

## D26b Aviation/SSE – Staff security filter

From: Cost centre 23100 SSE – SEC Security Costs

To: Aviation (cost centre 26305 ASM – AC – Inside Terminal Overall)  
Schiphol Commercial

### Description of internal invoicing

The Security department is responsible, inter alia, for granting access to various areas on the Schiphol grounds. Areas with limited access (SRA and SRA-(CP)) have been established airside for security reasons. Both of these are 'restricted areas'. Reference is made to the Main document, Section 5.3.3., for an explanation of SRA and SRA-(CP). These areas are only accessible to passengers and staff of organisations that carry out activities in that restricted area. Examples of these areas are: the departure lounges, the piers and the apron. In order to obtain access to SRA/SRA-(CP), both security control and access control will need to be passed.

Staff filters have been established in order to grant access to SRA/SRA-(CP) to the staff of organisations:

- K-passage between Departures 2 and 3;
- Departures 4. Staff are given access via the passengers filter;
- S-passage, combined staff filter and goods filter to Departure Lounge 1 or to Airside.

The staff filter in the Crew Centre (BMC) and the staff filter in the X passageway and the Z passageway are not part of the internal invoicing. Those filters are used for aviation activities only. The staff filter in the BMC is used exclusively for access and security control for aircraft crew members. The staff filters in the X passageway and the Z passageway are used for access and security control of staff to the baggage basements.

The staff filters are equipped with a BIOD gate, where access is granted to SRA/SRA-(CP) upon presentation of the Schiphol pass in combination with an iris scan. Security control follows immediately after the BIOD gate.

The internal invoicing to Schiphol Commercial concerns the use of the staff filter by employees of Concessionaires. The internal invoicing to the OU Aviation concerns the use of the staff filter by employees who are responsible for the upkeep of the terminal (cleaning, maintenance, etc.). In addition, all staff filters are also used extensively for the primary airport process by, among others, employees of Schiphol, employees of airlines and ground handling agents, etc. The latter categories are not part of the internal invoicing. The corresponding costs continue to be allocated to the PMC Security.

After invoicing by D26b SSE, use of a staff (security) filter by Schiphol Commercial and OU Aviation, D26a SSE, 100% goods screening, D17a SSE/Security/security costs, non-SRA-area, and D17c SSE/Security/security costs, 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

## Revenue or cost category of internal invoicing

4000100 Security agents

## Economic basis for internal invoicing

The allocation of the costs to the OU Aviation and Schiphol Commercial is based on use.

The internal invoicing of the costs for the use of a staff (security) filter by Non-Aviation includes costs for the deployment of equipment (security scans and BIOD gates) at the filters as well as the deployment of security agents. The rate is based on the actual costs for the deployment of equipment (including depreciation costs and cost of capital) and the staffing of the filters plus a surcharge for overhead of the department and of the BA.

## Measurement method and frequency

Two years<sup>15</sup> before the first year of the charges period, the actual number of passengers at the aforementioned staff filters is applied (based on the total number of passes presented in a calendar year as recorded in the access management system).

1. The number of passes presented at the BIOD gate intended for staffing in shops and catering compared with the total number of passes presented is internally invoiced to Schiphol Commercial.
2. The total number of passes presented at the BIOD gate intended for the upkeep in the terminal compared with the total number of passes presented is internally invoiced to ASM-AC-Inside terminal Overall.
3. The remaining number of passes presented at the BIOD gate compared with the total number of passes presented is for staff working for the primary process (ground handling, floor management, security personnel, etc.) and continues to be allocated to the PMC Security in connection with integrality.

Companies often use hired temporary staff. If a large number of passes are presented by hired temporary staff, it will be established, if possible, where they work. This outcome is then allocated to category 1 or 2 or 3 or to a combination of several categories.

Departures 4 is a mixed filter. Both staff and passengers use the filter. Only one lane of the filter is used for security control in respect of staff. The corresponding costs of this lane (in relation to the total number of lanes and the total costs for the filter) are allocated, to the extent of the Non-Aviation component, on the basis of the total number of passes presented in a calendar year (in accordance with the same method as described above), to Schiphol Commercial and to ASM/AC-Inside Terminal Overall.

### Consultation

1. The costs of the deployment of the security agents are determined on the basis of the number of hours multiplied by the hourly rate of the security company including a surcharge for overhead. The direct costs for years 1, 2 and 3 are adjusted on the basis of the hourly rate of the security company. The hourly rate is increased annually as of 1 January by 2.5% for the duration of the Framework Agreement. If the CPI (consumer price index) applies a higher indexation in any year – i.e. higher than 2.5% – the CPI is applied. A reference period from 1 October to 30 September of the preceding year applies to the CPI. The costs of the most recent completed calendar year (two years preceding the first year of the charges period) of the deployment of the equipment

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<sup>15</sup> See also the disclaimer regarding base years in Section 3.1.

(including depreciation costs and cost of capital) are applied as a basis. This basis (except the depreciation costs and cost of capital) is adjusted for the three years of the charges period by 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 depreciation costs and the cost of capital are deemed to be stable for the years in the charges period, unless investments are included in the Aviation Development Plan (ADP) for the security scans and BIOD gates in the staff filters. In that case, the depreciation costs and the cost of capital are adjusted for this in accordance with the ADP.

2. The level of deployment of security agents and equipment of the most recent completed calendar year (two years preceding the first year of the three-year charges period) is used as a basis. This basis is adjusted for the user Schiphol Commercial by the driver volume development of the concession income (excluding Plaza) in the three years of the charges period, as included in the Tactical Plan for the years concerned of Schiphol Commercial. This volume development is directly related to the deployment of the number of security agents and equipment. The basis is kept constant for the user ASM/AC-Inside Terminal Overall for the three years of the charges period, because no driver is available on which the development of the number of passages at the staff filter can be based.
3. The total number of passages/passes presented relating to the staff filter in a calendar year is measured two years preceding the first year of the charges period (see measurement method and frequency). That measurement is used as a basis for the ratio between the three users. This ratio is then applied to the internal invoicing. The ratio between the three users is adjusted for the years of the charges period on the basis of the percentage adjustment of the movement in volume, as calculated in step 2.

#### Financial accounts

The actual costs of the deployment of the security agents and the deployment of security scans and BIOD gates per year of the charges period are internally invoiced on the basis of the ratio between the three users determined in advance.

#### **Manager**

Sr. Manager Aviation Navigator

## 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 internal invoicing

The costs for hiring ticket reader staff are internally invoiced to the Security (SSE-SEC Security costs) department. These are activities for which DDO/Passenger Operations hires staff. The ticket reader staff are positioned in front of the departure filters in departure halls 1 - 4 and are tasked with providing assistance in the automated ticket reader process to passengers moving to the security filters. The ticket reader staff are also tasked with preventing the occurrence of emergencies, such as unauthorised access to the security process (and the departure lounges).

The reason why Security does not hire such ticket reader staff from the security companies is that, pursuant to the applicable laws and regulations, it is not necessary to hire security staff from security companies for this purpose. Performing the task of ticket control is however part of the security activities. In addition, the operational management is closer to the flow process of Aviation than to the security process. Aviation coordinates the planning and deployment of the ticket reader staff.

After internal invoicing by 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 internal invoicing

4023000 temporary worker or groups outside Workforcedesk

### Economic basis for internal invoicing

The internal invoicing is an ancillary activity, and therefore the cost is based on the actual staff hiring costs (hiring costs = quantity of man-hours deployed multiplied by current hiring rate). The ticket reader staff work according to a fixed work schedule. Accordingly, little (or no) deployment of personnel of AO&AP is necessary to arrange and plan the activities. This means that the direct costs are internally invoiced, without a surcharge for overhead of the AO&AP/PPI//Passenger Process Management department.

### Measurement method and frequency

#### Consultation

1. The direct costs for hiring man-hours (without surcharge for overhead) relating to the activities described above are determined for the three years of the charges period on the basis of contractual agreements with the supplier. If no contracts have been concluded yet for all years of the charges period, the most recent calendar year (2 years preceding<sup>16</sup> the charges period) is used as a basis and this base year is adjusted by the annual CPI as included in the

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<sup>16</sup> See also the disclaimer regarding base years in Section 3.1.

Central Economic Plan (published in the first quarter of the year preceding the three-year charges period).

2. The number of man-hours for the most recent completed 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 for the driver development in passenger volumes in the three years of the charges period. The development in passenger volumes is directly correlated to the deployment of the number of man-hours.

Financial accounts

The internal invoicing is performed monthly on the basis of cost estimates (based on flight plans and seasonal patterns and other data) of the expected hiring for ticket reader activities. The final settlement takes place once a year in December on the basis of the actual hours and costs of each year in the charges period.

**Manager**

Sr. Manager Aviation Navigator

## D28 Aviation/ASM – Infra Manager

From: Cost centre 26400 ASM-AC-Infra Manager

To: cost centre 26405 ASM-AC-Infra Utilities

### Description of internal invoicing

The ASM-AC-INFRA department is responsible for the management and maintenance of both the energy assets and the infrastructure assets. The internal invoicing from INFRA to Utilities is based on the deployment and therefore the costs of the staff of cost centre 26400 working on the management and maintenance of the energy assets. Part of the staff work in part for the contracts relating to energy assets. The costs of this staff are internally invoiced on the basis of an estimate of the average number of hours worked on this to the cost centre concerned, and are therefore incurred in full by the PMC US (allocation A4a).

After internal invoicing by D28 and D18 ASM/Maintenance & Operations Asset Continuity, use of terminal, cost centre 26400 is allocated on the basis of A5a shared key for landside infrastructure.

### Reason for internal invoicing

4. Simplified allocation

### Revenue or cost category of internal invoicing

4059700 Other Staff costs

### Economic basis for internal invoicing

The internal invoicing is based on the full cost, and therefore the actual salary costs (including social security contributions) are increased by the surcharges for overhead (see the introduction of Appendix 3 for determining the overhead).

### Measurement method and frequency

#### Consultation

1. The costs relating to the internal invoicing of the management and maintenance of the utility assets consist of personnel costs (increased by surcharges for overhead). The personnel costs for years 1, 2 and 3 of the charges period are adjusted for developments in the Collective Labour Agreements and social security contributions. These adjustments are determined at the Schiphol Group level on the basis of current agreements under Collective Labour Agreements and Schiphol Management Board frameworks for wage increases. In connection with the adjustments of social security contributions, information on expected changes in contributions is requested from the organisations concerned (such as Pensioenfond).
2. The deployment of the staff for management and maintenance of the utility assets is determined by means of an estimate of the effort required by the manager of the INFRA department on the basis of the long-term maintenance plan prepared by the AC-INFRA (Utilities) department in the year preceding the three-year charges period (during the Business Planning process).

Financial accounts

100% internal invoicing of the personnel costs (including surcharge for overhead). The actual costs are recorded in the payroll accounting system (salary costs and social security contributions).

**Manager**

Sr. Manager Group Navigator

## D29 Aviation/SSE – Various activities

From: cost centre 23420 SSE-FST-Lelystad Airport

To: Business 906 Lelystad Airport NV

### Description of internal invoicing

It was decided in mid-2017 that the fire service of the Schiphol (location) will perform the firefighting tasks for Lelystad Airport from the time when Lelystad Airport opens for handling commercial air traffic. In practice, this means that the firefighters will already be used some time before the opening to test the operational readiness of the airport. The exact form and scope of the future services will become known in the period leading up to the opening. It is quite possible that not only firefighters but also (firefighting) equipment will be provided as well as training programmes and courses for firefighters and planning of work schedules. In order to enable separate identification of the costs incurred for Lelystad, a separate cost centre has been established: 23420 SSE-FST Lelystad Airport. The costs received in this cost centre are periodically invoiced to Lelystad Airport

### Reason for internal invoicing

1. Legal/reporting purposes

### Revenue or cost category of internal invoicing

8038000 costs of Work third parties based on order

### Economic basis for internal invoicing

The internal invoicing is based on the full cost: direct costs (number of scheduled man-hours), external costs directly related to the deployment of the man-hours and a surcharge for the indirect costs (overhead). Together, these elements make up the cost of the fire squad for the Lelystad Airport. The scheduled man-hours are based on the Strategic Training, Drill and Exercise Plan, which is in line with current laws and regulations. External costs directly related to the deployment of the man-hours are schooling and training costs and externally hired hours for project management. The overhead consists of an allocation of the personnel costs of the A/SSE/SEF/Emergency Response department based on the FTEs who perform work for these activities, and overhead costs of the BA (see the introduction of Appendix 3 for determining the overhead).

### Measurement method and frequency

#### Consultation

1. The cost calculation of a fire squad (including surcharge for overhead) is performed in the year preceding the three-year charges period. This cost calculation is based on the actual costs of a completed calendar year (2 years preceding<sup>17</sup> the charges period) and is adjusted for the three years of the charges period for developments in the Collective Labour Agreements and social security contributions. These adjustments are determined at the Schiphol Group level on the basis of current agreements under Collective Labour Agreements and Schiphol Management Board frameworks for wage increases. In connection with the adjustments of

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<sup>17</sup> See also the disclaimer regarding base years in Section 3.1.

social security contributions, information on expected changes in contributions is requested from the organisations concerned (such as Pensioenfond).

2. The number of man-hours is determined for the three-year charges period on the basis of the Strategic Training, Drill and Exercise Plan.
3. The materials list that is opened at the time of budgeting by the A/SSE/SEF/Emergency Response department serves as the basis for determining, for the years of the charges period, what materials are intended for Lelystad Airport. The purchase of those materials will be internally invoiced to Lelystad Airport and is therefore not part of aviation activities.

#### Financial accounts

The actual costs for both man hours and the purchase of materials are internally invoiced to Lelystad Airport.

#### **Manager**

Sr. Manager Aviation Navigator

## D30 Aviation/ASM – HBS Hold Baggage Screening

From: Aviation (cost centre 26505 ASM-AC-BG Technical Management Luggage)

To: Aviation (cost centre 23115 SSE-SEC Security Policy)

### Description of internal invoicing

The ASM-AC-BG Technical Management Luggage department is responsible for the management and maintenance of the baggage assets. The baggage basement also houses, in addition to the baggage systems for Aviation, assets that are used in connection with security measures, such as Hold Baggage Screening (HBS) machines. The maintenance costs incurred in connection with these machines are internally invoiced to the Security department.

After internal invoicing by D30, cost centre 26505 is allocated on the basis of A2a (100% directly allocated to PMC Aviation).

### Reason for internal invoicing

4. Simplified allocation

### Revenue or cost category of internal invoicing

4032000 Charged Costs

### Economic basis for internal invoicing

Actual contract costs for the maintenance of the HBS machines.

The internal invoicing relates to an ancillary activity and therefore cost is based on the actual costs invoiced by the main contractor. The costs are internally invoiced without a surcharge because the activity requires no or hardly any effort from the own organisation.

### Measurement method and frequency

#### Consultation

The direct maintenance costs relating to the HBS machines described above are determined for the three years of the charges period on the basis of contractual agreements with the main contractor. If no contracts have been concluded yet for all years of the charges period, the most recent calendar year (2 years<sup>18</sup> preceding the charges period) is used as a basis and this base year is adjusted by 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 quantity of maintenance activities for the HBS machines is determined for the years of the charges period on the basis of the long-term maintenance plan prepared by the AC/Baggage department.

#### Financial accounts

100% internal invoicing of the costs. The actual external costs for the maintenance of the HBS machines are recorded in the ledger on a separate Market, Product, Service code (MPS) (142740 Security Baggage Costs) and internally invoiced to Security on a monthly basis.

**Manager:** Sr. Manager Group Navigator

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<sup>18</sup> See also the disclaimer regarding base years in Section 3.1.

### 3.3 Schiphol Commercial internal invoicing

A description of each internal invoicing from Schiphol Commercial is provided in the sections below. See Section 3.1 for a comprehensive overview of internal invoicing.

## D2a Schiphol Commercial – Terminal Rental, m2

From: Schiphol Commercial (cost centre 73000 Terminal Rental)

To: Aviation cost centres

### Description of internal invoicing

The internal invoicing of Terminal Rental (including Skyport) to the OU Aviation concerns the allocation of spaces used by internal parties, such as office space and business premises used by Schiphol staff. The costs are internally invoiced to the end users on the basis of the m<sup>2</sup> used.

### Reason for internal invoicing

2. Revenue recording

### Revenue or cost category of internal invoicing

8020050: Revenue on the leasing of buildings for operating activities

8021150: Advance payment on service charges

### Economic basis for internal invoicing

Internal invoicing is based on the lease contract which applies a commercial price: number of square metres of lettable floor area (lettable floor area) \* commercial price per m<sup>2</sup>.

In addition, an advance service charge per lettable m<sup>2</sup> is charged to cover operating costs (=service charges). Every year an advance price per m<sup>2</sup> is determined beforehand for each real estate object on the basis of the actual level of operating costs in the previous financial year. The following year, all costs will be clear and a definitive statement will be drawn up.

The commercial price Terminal Rental charges the Schiphol Group Aviation and Security business units is restated (for the purpose of the financial accounts under the Aviation Act) on the basis of the full cost (price/m<sup>2</sup> of LFA). The difference between the commercial price 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. No account is taken of service charges in the memorandum adjustment. The service charges are settled at year-end with the tenants, and consequently a recalculation to cost already takes place.

The price/m<sup>2</sup> LFA 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 leased m<sup>2</sup> LFA in the Terminal (as described above) includes costs of cleaning, maintenance and energy (including water) as well as depreciation costs and cost of capital. The costs of for cleaning, maintenance and energy are determined for the three years of the charges period on the basis of the internal invoicing D18 (see the description of D18 for determining the costs).

The depreciation costs and cost of capital per leased m<sup>2</sup> LFO are determined for the three years of the charges period on the basis of the A10 Shared keys for m2 of the Terminal complex. The depreciation costs and book value (cost of capital is determined on the basis of book value) that

are thereby charged to the PMC Rental Terminal are part of the calculation. The internal invoicing includes the surcharge for overhead (as described in the introduction of Appendix 3).

The quantities are determined once-only on the basis of m<sup>2</sup> data as at 1 July of the year preceding the three-year charges period in the database for the space management. These m<sup>2</sup> LFA apply for the first year of the charges period and are recorded in the Terminal Rental leasing system. These m<sup>2</sup> LFA change in year 2 and 3 as follows: the m<sup>2</sup> LFA for year 1 are used as basis for year 2 and year 3 and the m<sup>2</sup> LFA are adjusted on the basis of changes in use (derived from the most recent Tactical Plan of Schiphol Commercial that has been approved by the Schiphol Management Board).

#### Financial accounts

The leased m<sup>2</sup> LFA are recorded in the Terminal Rental leasing system, changes are made on the basis of changes in use. The internal invoicing takes place for each year of the charges period using the system also used for external rental.

#### **Manager**

Sr. Manager Commercial Navigator

## D2b Schiphol Commercial – Commercial Real Estate, leasing of real estate

From: Schiphol Commercial (cost centre 72010 Commercial Real Estate Top and 72005 Commercial Real Estate Offices)

To: Aviation cost centres

### Description of internal invoicing

The internal invoicing of Commercial Real Estate for the spaces/parking spaces leased in various buildings (offices and business premises) to the Aviation cost centres concerns the allocation of spaces/parking spaces used by internal parties, such as office space used by Schiphol staff. The costs are internally invoiced to the end users on the basis of the m<sup>2</sup> used for the leased spaces and the number of square metres used for the leased parking spaces.

### Reason for internal invoicing

2. Revenue recording

### Revenue or cost category of internal invoicing

8021700 and 8021750 (system account): Rental Yield Commercial Buildings

8015000, 8015100, 8016000 and 8016100: Public Parking and Business Parking

8021100 (this is the account for the VAT exemption): Advance service fees

### Economic basis for internal invoicing

#### Leased spaces

Internal invoicing is based on the lease contract which applies a commercial price: number of square metres of lettable floor area (lettable floor area) \* commercial price per m<sup>2</sup>.

In addition, an advance service charge per lettable m<sup>2</sup> is charged to cover operating costs (=service charges). Every year an advance price per m<sup>2</sup> is determined beforehand for each real estate object on the basis of the actual level of operating costs in the previous financial year. In the second quarter of the following year, all costs will be clear and a definitive statement will be drawn up.

The commercial price Schiphol Commercial charges the Schiphol Group Aviation and Security business units is restated (for the purpose of the financial accounts under the Aviation Act) on the basis of the full cost (price/m<sup>2</sup> of LFA). The difference between the commercial price 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.

The cost is equal to the full cost (depreciation costs, insurance costs, taxation, maintenance costs and costs for management) and the cost of capital. The cost of capital is determined on the basis of the WACC for aviation activities. The costs are increased by a surcharge for overhead. The cost per m<sup>2</sup> LFA is calculated as follows: the full cost on the basis of the calculation above is divided by the number of m<sup>2</sup> LFA.

### Leased parking spaces

The commercial price Schiphol Commercial charges the Schiphol Group Aviation and Security business units is restated for the purpose of the Aviation Act based on the full cost (price/m<sup>2</sup> of LFA). The difference between the commercial price 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.

The full costs consist of depreciation costs, insurance costs, taxation (OZB, the occupancy-related property tax), maintenance costs, costs for management and the cost of capital. The cost of capital is determined on the basis of the WACC for aviation activities. The full costs are increased by a surcharge for overhead. The cost per m<sup>2</sup> parking space is calculated as follows: the full cost on the basis of the calculation above is divided by the number of m<sup>2</sup> parking space/car park.

### **Measurement method and frequency**

#### Consultation

1. The full costs of the leased m<sup>2</sup> LFA for offices and leased parking spaces (as described above) includes costs for taxation (OZB), maintenance costs and costs for management as well as depreciation costs and cost of capital. The costs for the management and maintenance are determined for the three years of the charges period on the basis of contractual agreements with the external parties. If no contracts have been concluded yet for all years of the charges period, the most recent calendar year (2 years<sup>19</sup> preceding the charges period) is used as a basis and this base year is adjusted by 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 insurance costs and taxation per leased m<sup>2</sup> LFA for office space and parking space are determined on the basis of the expected costs of a full calendar year preceding the charges period and are adjusted for the three years of the charges period by 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 depreciation costs and cost of capital per leased m<sup>2</sup> LFA for office space and parking space are determined for the three years of the charges period on the basis of the historical cost and book value recorded in the assets register (depreciation costs are determined on the basis of historical costs and cost of capital is determined on the basis of book value). The internal invoicing includes the surcharge for overhead (as described in the introduction of Appendix 3).
2. The quantities of m<sup>2</sup> LFA for office spaces and parking spaces are determined on the basis of the lease contract on the reference date of 1 July in the year preceding the charges period. These m<sup>2</sup> LFA apply for the first year of the charges period and are recorded in the Terminal Rental leasing system. These m<sup>2</sup> LFA change in year 2 and 3 as follows: the m<sup>2</sup> LFA for year 1 are used as basis for year 2 and year 3 and the m<sup>2</sup> LFA are adjusted on the basis of changes in use (derived from the most recent Tactical Plan of Schiphol Commercial that has been approved by the Schiphol Management Board).

#### Financial accounts

The leased m<sup>2</sup> LFA of office spaces and parking spaces are recorded in Yardi, with changes being made on the grounds of changes in use. The internal invoicing takes place for each year of the charges period using the system also used for external rental.

**Manager** Sr. Manager Commercial Navigator

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<sup>19</sup> See also the disclaimer regarding base years in Section 3.1.

## 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 internal invoicing

#### Assets GA terminal

The GA terminal at Schiphol-East is a mixed-use building 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 m<sup>2</sup> 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/Security is capitalised (and depreciated) on the basis of the usual method used by Aviation, i.e. capitalisation based on historical cost and straight-line depreciation and as described in A10 shared keys for m<sup>2</sup> of the Terminal complex. The relevant square metres were subsequently fitted out and the dedicated assets installed (fixture and fittings, such as security equipment).

#### Reason for internal invoicing

2. Revenue recording

#### Economic basis

#### GA Terminal operating costs

In apportioning the operating costs of the GA Terminal, the costs are broken down on the basis of users/lessees 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 of 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 allocation principles of the Terminal complex, as described in D18 Use of Terminal.

#### Measurement method and frequency

##### Consultation

1. The direct costs of the upkeep of the GA Terminal (as described above) relating to cleaning, maintenance and energy (including water) are determined for the three years of the charges period on the basis of contractual agreements with the external parties. If no contracts have been concluded yet for all years of the charges period, the most recent calendar year (2 years<sup>20</sup> preceding the charges period) is used as a basis and this base year is adjusted by the

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<sup>20</sup> See also the disclaimer regarding base years in Section 3.1.

annual CPI as included in the Central Economic Plan (published in the first quarter of the year preceding the three-year charges period).

2. The quantities are determined once-only on the basis of m<sup>2</sup> data as at 1 July of the preceding year in the database for the space management. The reference date for the determination of this apportionment key (between Non-Aviation on the one hand and Aviation and Security on the other hand) is 1 July of the year preceding the three-year charges period (reference date 1 July preceding three-year charges period). This key applies for the first year of the charges period and will change as follows in year 2 and 3: the key for year 1 is used as basis for year 2 and year 3 and adjustments are made off the books to the square metres of year 1 of the GA Terminal on the basis of the planned projects in the GA Terminal (derived from the most recent Aviation Development Plan as at 1 July).

#### Financial accounts

For each individual year of the three-year charges period, the final settlement takes place on the basis of actual costs.

#### **Manager**

Sr. Manager Commercial Navigator

## D5 Schiphol Commercial – Terminal Rental, lessee adjustments

From: Schiphol Commercial (cost centre 73000 Terminal Rental)

To: Various organisation units (cost centre varies per project)

### Description of internal invoicing

Internal invoicing for specific activities in the Terminal complex including Skyport, on behalf of internal lessees. Examples are moving walls, power points/wall sockets and fitting non-standard facilities, such as desks for a reception area. These costs are not service charges. Terminal Rental is responsible for the execution of the activities.

### Reason for internal invoicing

2. Revenue recording

### Revenue or cost category of internal invoicing

8038000: Revenue from third-party work

### Economic basis for internal invoicing

The actual costs of the work (cost (the third-party invoice amount plus the department and the BA overheads, see the introduction of Appendix 3 for determining them). The work is always subcontracted, which eliminates the allocation of group overheads on the basis of allocated personnel costs.

### Measurement method and frequency

#### Consultation

The direct costs (including surcharge for overhead) relating to the lessee adjustments described above are determined for the three years of the charges period on the basis of contractual agreements with the main contractor. If no contracts have been concluded yet for all years of the charges period, the most recent calendar year (2 years<sup>21</sup> preceding the charges period) is used as a basis and this base year is adjusted by 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 quantity of activities is determined for the years of the charges period on the reference date of 1 July in the year preceding the charges period on the basis of the future requirements of the internal lessees. An inventory of these requirements is compiled by the building manager of the Terminal complex in the year preceding the charges period.

#### Financial accounts

The actual costs are internally invoiced for each year of the charges period on a monthly basis on the basis of the order given and the invoice received.

### Manager

Sr. Manager Commercial Navigator

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<sup>21</sup> See also the disclaimer regarding base years in Section 3.1.

## D8 Schiphol Commercial – Staff parking facilities

From: Schiphol Commercial (cost centre 76000 Parking Top)

To: Staff

### Description of internal invoicing

Internal invoicing to Staff by Schiphol Commercial, Schiphol Parking & Mobility Services department, for the use of various car parks for the staff employed by Royal Schiphol Group and their visitors. By means of parking authorisations (via authorisation on the Schiphol Pass), parking subscriptions and exit tickets, staff of Royal Schiphol Group and visitors can use various car parks.

Schiphol Parking and Mobility Services (SP&MS) is responsible for operating commercial mobility services and parking products for passengers, for people picking up and dropping off passengers, for recreational visitors and for staff working at Amsterdam Airport Schiphol incl. Royal Schiphol Group itself. Customer wishes are the starting point, and the day-to-day focus is on delivering optimal excellent service. The service provision of SP&MS consists of three main products: Public Parking, Staff Parking (Business Parking) and Mobility Services (Car Sharing and Car Rental). The present internal invoicing concerns the main product Staff Parking (Business Parking).

### Reason for internal invoicing

2. Revenue recording

### Revenue or cost category of internal invoicing

8016000 and 8016100 Business Parking

8044100 Other Revenues

### Economic basis for internal invoicing

- number of parking authorisations<sup>22</sup> to internal Royal Schiphol Group staff per car park \* standard commercial price per parking authorisation;
- number of parking subscriptions by internal Royal Schiphol Group staff per car park \* standard commercial price per parking subscription;
- number of exit tickets for Royal Schiphol Group staff or their visitors per car park \* standard commercial price (depending on duration and location).

For the purpose of pricing, no distinction is applied between Royal Schiphol Group as a customer or other businesses that use the car parks.

The current economic basis is founded on having the possibility of parking.

The amount charged on a commercial basis by Schiphol Commercial to Royal Schiphol Group is recalculated for the Aviation Act on the basis of the full cost for the main product Staff Parking. The difference between the internal invoicing based on the commercial price 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.

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<sup>22</sup> An authorisation is used via the Schiphol Pass. A subscription is a separate card, intended for a department, for instance.

## Measurement method and frequency

### Consultation

Royal Schiphol Group uses a Business Planning process, in which the three consulted-upon years are budgeted. In that process, the numbers of authorisations, subscriptions and exit tickets to be included for the next three years are agreed with the internal customer (HR). In principle, the expected FTE development for the planning period applies for this. As a starting point, the most recent actual numbers are taken from the month of August two years preceding<sup>23</sup> the start of the charges period.

The budgeted total costs of the PMC Parking are broken down as much as possible into the three main products Public Parking, Staff Parking and Other Mobility Services. The non-allocable costs are apportioned on the basis of the share of the main products in the total revenues. The total costs of the PMC Parking consist of costs that are incurred by the SP&MS department itself, plus the allocated costs of other departments outside SP&MS. The difference between the internal invoicing based on the commercial price 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 revenues/internal invoicing: the authorisations granted, subscriptions and exit tickets issued are recorded in the accounts of SP&MS and the associated internal invoicing. This revenue is internally invoiced to the internal customers on a monthly basis.

Actual costs of revenues/internal invoicing:

After the end of a calendar year, the total costs of the SP&MS are broken down as much as possible into the three main products Public Parking, Staff Parking and Other Mobility Services. The non-allocable costs are apportioned on the basis of the share of the main products in the total revenues. The total costs of the PMC Parking consist of costs that are incurred by the SP&MS department itself, plus the allocated costs of other departments outside SP&MS.

The difference between revenues and costs is adjusted as market price-cost price adjustment to the IFRS figures.

## Manager

Sr. Manager Commercial Navigator

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<sup>23</sup> See also the disclaimer regarding base years in Section 3.1.

## D9 Schiphol Commercial – Continuous research

From: Schiphol Commercial (cost centre 74300 Customer Insights)

To: Aviation Other (cost centre 27000 A-Aviation Other)

### Description of internal invoicing

Internal invoicing to Aviation by Schiphol Commercial. The Customer Insights department performs market research among consumers, passengers and Schiphol Group's business customers.

### Reason for internal invoicing

4. Simplified allocation

### Revenue or cost category of internal invoicing

8044100 Other Income

### Economic basis for internal invoicing

Customer Insights, as part of the Marketing, Customer Insights and Passenger Experience department, performs activities or research for several PMCs. The Continuous research is partly performed on behalf of Aviation. Therefore, in respect of all Continuous research questions, the department establishes to which PMC the research question relates. If a question cannot be allocated to a PMC but relates to several PMCs, the question is allocated in proportion to the number of questions that are allocable to a specific PMC. The proportion of research questions carried out on behalf of Aviation in relation to the total costs of Continuous research determines the internal invoicing. For this purpose, the share of the external costs in the Continuous research (an external agency is hired to carry out the research) plus the associated internal costs (personnel costs), including overhead surcharges, is invoiced internally (to Aviation).

### Measurement method and frequency

#### Consultation

The costs relating to the Continuous research consist of personnel costs (increased by surcharges for overhead) and other external costs (hiring of external agency). The personnel costs for years 1, 2 and 3 of the charges period are adjusted for developments in the Collective Labour Agreements and social security contributions. These adjustments are determined at the Schiphol Group level on the basis of current agreements under Collective Labour Agreements and Schiphol Management Board frameworks for wage increases. In connection with the adjustments of social security contributions, information on expected changes in contributions is requested from the organisations concerned (such as Pensioenfondsen). The other external costs are based on the most recent completed calendar year (two years<sup>24</sup> preceding the first year of the charges period). These costs are adjusted for the three years of the charges period by 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 proportion (apportionment key) of research questions carried out on behalf of Aviation in relation to the total costs of Continuous research determines the internal invoicing. This proportion (apportionment key) is determined on the basis of the questions in the year preceding the charges period and applies for all individual years of the charges period, as no driver

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<sup>24</sup> See also the disclaimer regarding base years in Section 3.1.

is available that can predict the nature of the questions. Moreover, changes in the nature of the research questions are very limited.

The number of staff of the Customer Insights department to be deployed is determined in the year preceding the three-year charges period (during the Business Planning process) by the Schiphol Commercial Management Board on the basis of the frameworks and standards provided by the Schiphol Management Board for each separate year of the charges period.

Financial accounts

100% internal invoicing of the actual costs for each year of the charges period. The actual costs are recorded in the payroll accounting system (salary costs and social security contributions) and in the ledger (other external costs). If external parties use elements of the Continuous research, this revenue is allocated to the internal users in proportion to the allocated costs.

**Manager**

Sr. Manager Commercial Navigator

## D10 Schiphol Commercial – VIP Centre and Press Centre

From: Schiphol Commercial (cost centre: 73600 VIP Centre)

To: Staff  
Aviation Other (cost centres: 27000A-Aviation Other; 27005 A-Commercial-Aviation Other)

### Description of internal invoicing

Schiphol Commercial operates the VIP and Press Centres. The VIP Centre (to the extent the activities involve handling passengers and their baggage) and the Press Centre involve aviation activities. The 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 operating costs are allocated in full to the PMC Aviation by means of internal invoicing. If the Press Centre is used for commercial purposes, this means that revenue or internal invoicing at the full price applies at minimum. The relevant revenue will also be credited to the PMC Aviation by means of internal invoicing. 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. The full cost, however, is internally invoiced to Staff. The costs of the VIP Centre are fully allocated to the 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 the PMC Aviation is cost neutral.

There is no charge to the purchasing entities concerned for specific passengers who use the VIP facilities (including the Royal Family and government ministers). The provision of these facilities is a representative activity on the part of Schiphol Group. Use is internally invoiced at full cost by Schiphol Commercial to the Management Board (Staff, and then allocated to all PMCs on the basis of the general apportionment key for personnel costs; see the description of the apportionment key under A5 Staff). Other clients (Dutch celebrities, clients who are airline partners, management board members and all other clients who wish to pay for the product) pay the costs of use, and the relevant revenues are allocated to Schiphol Commercial. Any surplus revenues remain with Schiphol Commercial and serve as payment for the commercial activities performed by Schiphol Commercial in conjunction with 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 are allocated to the PMC Aviation (as well as an equal amount of revenues), as the activity is an aviation activity.

### Revenue or cost category of internal invoicing

4032000 charged costs

### **Economic basis for internal invoicing**

The Press Centre is mainly used in connection with aviation activities. The Press Centre is required in the event of emergency situations or to communicate news on aviation activities. The various press conferences held in the Press Centre after the downing of MH17 in the summer of 2014 illustrate use of the Press Centre for aviation activities.

The Press Centre is allocated to the PMC Aviation. If the Press Centre is used for commercial purposes, this means that revenue or internal invoicing at the full price applies at minimum. If the Press Centre is used by members of the Royal Family, government ministers, members of parliament, directors of companies, sports persons, etc., this does not generate external revenue, but use is charged to Staff. Similar to the VIP Centre, the provision of this facility is a representative activity on the part of RSG. Use is internally invoiced at full cost by Schiphol Commercial to the Management Board (Staff, and then allocated to all PMCs on the basis of the general apportionment key for personnel costs; see the description of the apportionment key under A5 Staff). Use of the Press Centre is recorded in the VIP reservation system. The Sr. Manager Commercial Navigator is responsible for checking the accuracy and completeness of the Press Centre costs and revenues.

### **Measurement method and frequency**

#### Consultation

1. The full costs of the Press Centre consist of: costs of personnel working for the Press Centre, accommodation costs for the space (use of space of Terminal; D18 and ICT work stations) and other external costs (including surcharge for overhead) less expected external revenue. The actual personnel costs of the most recent completed calendar year (two years<sup>25</sup> preceding the charges period) are adjusted for the years 1, 2 and 3 of the charges period for developments in the Collective Labour Agreements and social security contributions. These adjustments are determined at the Schiphol Group level on the basis of current agreements under Collective Labour Agreements and Management Board frameworks for wage increases. In connection with the adjustments of social security contributions, information on expected changes in contributions is requested from the organisations concerned (such as Pensioenfondsen). The accommodation costs for the use of a space in the terminal relating to cleaning, maintenance and energy (including water) are determined for the three years of the charges period on the basis of contractual agreements with the external parties. If no contracts have been concluded yet for all years of the charges period, the most recent calendar year (two years preceding the charges period) is used as a basis and this base year is adjusted by 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 other external costs are based on the most recent completed calendar year (two years preceding the first year of the charges period). These costs are adjusted for the three years of the charges period by 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 overhead is determined as described in the introduction of Appendix 3.
2. Use of the Press Centre is recorded in the VIP reservation system. The largest portion of the costs concerns fixed costs (such as accommodation costs (based on the m2 inventurisation on 1 July in the year preceding the charges period) and fixed personnel costs connected with keeping the facility available. The use of the Press Centre for Aviation purposes is determined on the basis of records in the reservation system at the

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<sup>25</sup> See also the disclaimer regarding base years in Section 3.1.

reference date of 1 July in the year preceding the charges period (looking back 12 months) and is assumed to be constant for the years of the charges period because no driver is available that can predict the use (largely occasional). Given the size of the fixed component, use has little influence on costs.

Financial accounts

Internal invoicing of the costs of the Press Centre to Aviation is performed for each separate year of the charges period on the basis of a cost estimate. Based on the subsequent calculation, the actual costs for each separate year of the charges period as well as any revenues for each separate year of the charges period (both internal revenues from internal invoicing to Staff and revenues generated by external clients) from the Press Centre are settled at the end of each separate year of the charges period.

**Manager**

Sr. Manager Commercial Navigator

## D11 Schiphol Commercial – Passenger Experience

From: Schiphol Commercial (cost centre 74200 PX Experience and Marketing)

To: Aviation/Other (cost centre 27005 A-Commercial-Aviation Other)

### Description of internal invoicing

Passenger Experience focuses on continually improving the customer experience at Amsterdam Airport Schiphol. This is centred on cooperation with all business units and partners such as airlines, shops and customs.

### Reason for internal invoicing

4. Simplified allocation

### Revenue or cost category of internal invoicing

4032000 Charged Costs

### Economic basis for internal invoicing

The internal invoicing is based on the full cost, so the actual salary costs (including social security contributions) are increased by the surcharges for overhead (see the introduction to Appendix 3 on how the overhead is determined).

### Measurement method and frequency

#### Consultation

1. The costs concerning the internal invoicing of Passenger Experience consist of personnel costs of staff engaged in full or in part in activities on behalf of Passenger Experience (increased by surcharges for overhead). The personnel costs for years 1, 2 and 3 of the charges period are adjusted for developments in the Collective Labour Agreements and social security contributions. These adjustments are determined at the Schiphol Group level on the basis of current agreements under Collective Labour Agreements and Management Board frameworks for wage increases. In connection with the adjustments of social security contributions, information on expected changes in contributions is requested from the organisations concerned (such as Pensioenfondsen).
2. The deployment of the Passenger Experience staff is determined in the year preceding the three-year charges period by the manager of Marketing Customer Insights and Passenger Experience on the basis of an apportionment of the activities of the FTEs for the activity Passenger Experience for Aviation and Non-Aviation.

#### Financial accounts

The actual costs of the deployment of the Passenger Experience staff on behalf of Aviation are invoiced internally. This deployment is determined on the basis of an estimate by the management of the department concerned.

### Manager

Sr. Manager Commercial Navigator

## D12 Schiphol Commercial – Customer Contact Center and Mobile Personal Assistance

From: Schiphol Commercial (cost centre 74200 PX Experience and Marketing)

To: Aviation/Other (cost centre 27005 A-Commercial-Aviation Other)

### Description of internal invoicing

The internal invoicing concerns the following two activities, Customer Contract Center and Mobile Personal assistance.

The Customer Contact Center (CCC) performs the following activities:

- answering Schiphol-related questions and resolving issues;
- replying to customer feedback;
- engagement on social media (pro-active);
- answering and putting through ('warm') incoming calls for Schiphol Group staff;
- handling front-office and back-office tasks for Privium and Parking;
- reporting, recording and analysing data and customer contacts;
- updating the knowledge bank;
- providing those same services for Eindhoven Airport.

The CCC serves our audience groups via the following channels:

- telephone
- email
- chat
- social
- WhatsApp
- Facebook Messenger
- videocall.

The Mobile Personal Assistants (MPA) perform the following activities:

- answering Schiphol-related questions from all audience groups at the Schiphol Centre location in all parts of the terminal building;
- accompanying, explaining, organising extra help or engaging in dialogue with partners in the chain in order to resolve problems of audience groups;
- registration and, if possible, handling of customer feedback;
- taking part in the operational briefing every day (MPA representative);
- announcing live messages in various languages, including foreign languages, and/or activating the PA computer with automated public announcements;
- reporting, recording and analysing data and customer contacts.

### Reason for internal invoicing

4. Simplified allocation

## **Revenue or cost category of internal invoicing**

4032000 Charged Costs

### **Economic basis for internal invoicing**

The activities for the Customer Contact Center as well as for Mobile Personal Assistance are subcontracted to an external party and laid down in a contract. The internal invoicing of the costs of these two activities to Aviation is based on use.

Given the nature of the activities, the costs of the CCC and MPA cannot be directly allocated to any single user. The allocation to the various users is based on logging of the customer contact for both the CCC and MPA. The logging is performed by the external agency. Allocation to a user is carried out based on the reasons for contact. This then results in a percentage apportionment of the customer contact per user, which is applied for the apportionment of the subcontracted costs.

The information that is provided via the PA system relates to a 100% aviation activity and therefore, by contrast to the foregoing, has only one user. The costs relating to the PA system are therefore allocated in full to Aviation.

The invoicing is based on full cost, so the actual costs of outsourcing are increased by the surcharges for overhead (see the introduction to Appendix 3 on how the overhead is determined).

### **Measurement method and frequency**

#### Consultation

The costs relating to the CCC and MPA comprise the costs that are recorded under the subcontracting agreements for these activities in the ledger account 'other external costs' (hiring of external agency). The other external costs are based on the most recent completed calendar year (two years preceding the first year of the charges period). These costs are adjusted for the three years of the charges period by 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 share of the contacts/questions for Aviation in relation to the total number of contacts/questions at the CCC and MPA leads to a ratio per user. The numbers of customer contacts are recorded in the logging tool on the basis of the reasons for contact. Each customer contact is allocated to a user. This results in an apportionment of the other external costs, which applies for the (entire) term of the Allocation System. The logging of two years<sup>26</sup> preceding the three-year charges period is applied.

The hire that is engaged on providing information via the PA system is a 100% aviation activity. The costs relating to the PA system are therefore allocated in full to Aviation.

Changes in the ratios per user of the CCC and MPA regarding the questions presented in years 2 and 3 may occur, but they cannot be predicted in advance. No prediction is possible because there are no drivers directly related to the trend in questions presented. For example, the driver of expected passenger numbers in years 2 and 3 is not directly connected to the ratio with regard to the questions presented, because the questions presented depend on the passenger behaviour and not the number of passengers. No ratios are available for the future behaviour (and its

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<sup>26</sup> See also the disclaimer regarding base years in Section 3.1.

development). The ratio for the internal invoicing per user for the years 1, 2 and 3 therefore remains constant.

For the development of the costs in the years of the charges period, reference is made to category 10 other external costs as described in the main document, Section 6.4 Planning & control cycle.

Financial accounts

The actual other external costs for the CCC and MPA and on behalf of Aviation are internally invoiced on the basis of the ratio determined in the year preceding the three-year charges period.

**Manager**

Sr. Manager Commercial Navigator

### 3.4 OU IT&Data internal invoicing

The starting point for the costs and revenues of IT&Data (IT&D) is that they are in principle directly allocated using the 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 on which the calculation of the key is based.

### 3.5 Schiphol Projects internal invoicing

A description of each internal invoicing from Schiphol Projects is provided in the sections below. See Section 3.1. for a comprehensive overview of internal invoicing

## D1 Schiphol Projects – Hours

From: Schiphol Projects (cost centre 80000 to 80040)

To: Staff, Aviation, IT&D, Schiphol Commercial

### Description of internal invoicing

The Amsterdam Airport Schiphol Project Office (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 the construction of a new runway or major maintenance on a runway or the terminal. Examples of small-scale projects and modifications include alterations in the terminal. Schiphol Projects internally invoices the costs for the project management, (building) supervision and project support to commissioning OUs. This internal invoicing relates to project management hours recorded by internal and external personnel of Schiphol Projects on projects of the commissioning OUs. In line with the STAP method, every project features the following project phases: Starting up a project (starting up and preparing a project), Initiating a project (launching a project) and Delivery stages (product delivery).

The project hours in the Starting up or Initiation phase are not capitalisable, they are charged to the operating activities of the commissioning OU and consequently the allocation key of the cost centre of the department concerned is assigned to the costs. The Starting up phase is the process in which the work is carried out to obtain the required permission for the execution of the project. The Initiation phase can start after approval has been granted by the CLB (see the process description in Section 5.2.6.). The Initiation phase is the process in which the project plan is formulated prior to the start of the delivery stages (product realisation).

Project hours that are in one or more Delivery Stages are capitalisable. After completion, the costs are allocated in accordance with the PMC key of the asset concerned. During the Delivery stages, the activities are undertaken to achieve the project result and deliver the actual assets.

### Reason for internal invoicing

3. The costs are to be capitalised by the receiver, or the costs are to be charged to the operating activities of the receiver.

### Revenue or cost category of internal invoicing

4022000 Charged project costs

### 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. A different calculation method applies to the hourly rate, and thus the level of the rate, for internal and external staff.

### Deployment of internal staff

The rate for internal personnel (functions) is calculated by increasing the direct personnel costs by a surcharge for hours of overhead & management and other indirect costs, taking account of declarability (see also the description in Section 6.2 of the main document on this).

In addition to this description, an adjustment (deduction) is made at Schiphol Projects for 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 6.2 of the main document.

### **Measurement method and frequency**

#### Consultation

1. The costs relating to performing Project management consist of personnel costs (increased by surcharges for internal overhead), hiring external personnel and other external costs (consultancy fees). The personnel costs for years 1, 2 and 3 of the charges period are adjusted for developments in the Collective Labour Agreements and social security contributions. These adjustments are determined at the Schiphol Group level on the basis of current agreements under Collective Labour Agreements and Schiphol Management Board frameworks for wage increases. In connection with the adjustments of social security contributions, information on expected changes in contributions is requested from the organisations concerned (such as Pensioenfondsen). The unit costs for hiring external personnel are determined for the three years of the charges period on the basis of contractual agreements with the external parties. If no contracts have been concluded yet for all years of the charges period, the most recent calendar year (2 years<sup>27</sup> preceding the charges period) is used as a basis and this base year is adjusted by 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 other external costs are budgeted for the charges period on the basis of the expected activities and associated expenditure.
2. The deployment of the number of staff (internal and external) and the deployment of advisers of the Schiphol Projects department are determined in the year preceding the three-year charges period on the basis of the Aviation Development Plan and determined by the Schiphol Projects Management Board (during the Business Planning process) on the basis of standards and frameworks issued by the Schiphol Management Board for each separate year of the charges period.  
The adjustment of the deduction of the overhead (as described in deployment of staff) is based for the years of the charges period on an experience percentage of the completed 5 calendar years preceding the charges period. The declarability (as described in deployment of staff) is based for the years of the charges period on an experience percentage of the completed 5 calendar years preceding the charges period.

#### Financial accounts

The actual costs are internally invoiced for each year of the charges period on the basis of a time sheet. With regard to the internal hours, this is based on the hourly rate that is redetermined before each year of the charges period. The purpose of the annual adjustment of the hourly rates is to prevent an increase in the operating result due, for example, to changes in the ratio between external and internal staff over the years (see also D2 Schiphol Projects). The adjustment of the hourly rate solely concerns a shift of results (both positive and negative) from the operating result to the project management activity (both KISMI and to be capitalised).

### **Manager Senior manager projectmanagementsupport**

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<sup>27</sup> See also the disclaimer regarding base years in Section 3.1.

## D2 Schiphol Projects – Operating result

From: Schiphol Projects (cost centre 80000 Schiphol Projects Specials)

To: Staff, Aviation, IT&Data, Schiphol Commercial

### Description of internal invoicing

Internal invoicing of the Schiphol Projects operating result. The operating result of Schiphol Projects is budgeted at 0 (zero) due to the fact that Schiphol Projects is treated as a Service Unit. In actual fact, however, a (limited) positive or negative operating result may arise due to differences between budgeted and actual costs as well as differences between estimated variables such as declarability and available hours.

### Reason for internal invoicing

4. Simplified allocation

### Revenue or cost category of internal invoicing

Various ledger accounts in which Assets (whether or not under construction) are administrated and 4021100 Costs related to projects KISMI

### Economic basis for internal invoicing

Actual result in proportion to the project volume (project costs).

### Measurement method and frequency

#### Consultation

The operating result of Schiphol Projects is budgeted at zero for the years of the charges period. In reality, however, a positive or negative operating result may occur given that the hourly rate is determined on the basis of the budgeted costs which may vary in reality.

#### Financial accounts

The operating result is determined and internally invoiced for each individual year of the charges period, pro-rated in accordance with the project volume, to the OUs that receive an internal invoice for Schiphol Projects project management services (see D1). A positive or negative result of Schiphol Projects by definition relates to a result from project-based activities.

### Manager

Manager Project Control

## 3.6 Staff internal invoicing

A description of each internal invoicing from the Staff cost centres is provided in the section below. See Section 3.1 for a comprehensive overview of internal invoicing.

## D1 Staff (Strategy & Airport planning) – Aviation Costs

From: Staff (cost centre 16670 S&AP Aviation Costs)

To: Aviation/Other (cost centre 27010 A-Environmental Capacity)

### Description of internal invoicing

Internal invoicing from Aviation to Environmental Capacity.

### Reason for internal invoicing

4. Simplified allocation

### Revenue or cost category of internal invoicing

4032000 Charged costs

### 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 the imposed requirements and, in areas potentially giving rise to constraints, formulates recommendations for improvements for the aviation sector as well as for mitigating noise in the airport environs. A usage plan and the capacity declaration are drawn up for this purpose. In view of the public interest in Schiphol and its socio-economic function, the Schiphol Strategy & Airport Planning department has been tasked with the remit described above, in implementation of Sections 8.3, 8.18, 8.19 and 8.25a of the Aviation Act. The impact of the possible construction of buildings in the area neighbouring Amsterdam Airport Schiphol is set out in the Airport Zoning Decree (*Luchthavenindelingsbesluit*).

The Strategy & Airport Planning department is therefore tasked with examining where a balance can be struck between the quality of the network and a healthy living environment for the residents in the vicinity of 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 increasing the Quality of Life in the vicinity of the national airports of Royal Schiphol Group in relation to the Quality of the Network, by actively engaging in dialogue with stakeholders and developing sustainable solutions for objectives that are relevant in the field of quality of life. These can include community policy, nuisance-limiting measures, reducing emissions and implementing agreements with the various stakeholders in the vicinity of the airports. The goal is to strengthen the support in society (for our license to operate & grow) and to carry out the mission of Royal Schiphol Group: to connect the Netherlands with the world.

Strategy & Airport Planning's tasks include:

- active cooperation with the Ministry of Infrastructure and Water Management with a view to prospects for the development of Schiphol in the medium term.
- Airspace Planning; formulating the Airspace Vision and Strategic Plan for the period through 2035 and consulting on, adopting and executing the Implementing Package with nuisance-limiting measures, in cooperation with the Ministry of Infrastructure and Water Management, Air Traffic Control the Netherlands (LVNL) and Dutch home carriers.

- Spatial Planning; coordination of spatial development plans with administrators from the region, in relation to the developments in the Airspace. The topics discussed also relate to the airport's development potential. Topics such as housing construction, flight safety and accessibility and all processes that are directly connected with Schiphol's function as an airport.
- Participating in activities relating to the role of the airport operator in the Schiphol Local Community Council, to the extent that the nature of these activities ties in with the work already carried out by the Schiphol Alders Platform.
- Implementing the new system of environmental standards and enforcement (NNHS) for Schiphol, by means of which 500,000 air transport movements are legally assured.
- Increasing the scope for further development of Main Port Schiphol within the frameworks of safety, noise and efficiency (including capacity) with regard to aviation activities.
- Developing the Eindhoven and Lelystad regional airports in conjunction with Schiphol (operations) in accordance with the principles set out in the various Alders agreements. This does not involve the actual development of these two regional airports. This forms part of Schiphol's licence to grow, or the long-term development of the Mainport. The regional airports are therefore inextricably linked to Schiphol's primary airport process.
- Raising the sustainability level of aviation operations in air space, among other things by developing the new operational concept with the continuous descent approach. Increased attention should be paid to emissions, alongside the current focus on noise.

The costs (consultancy costs) of this cost centre are internally invoiced in full to the OU Aviation.

### **Measurement method and frequency**

#### Consultation

1. The costs relating to the above activities consist of other external costs (consultancy fees).. The other external costs are based on the most recent completed calendar year (two years<sup>28</sup> preceding the first year of the charges period). These costs are adjusted for the three years of the charges period by the annual CPI as included in the Central Economic Plan (published in the first quarter of the year preceding the three-year charges period).
2. An amount of €5,000 is deducted from the internal invoicing for representing the Rotterdam The Hague and Eindhoven airports in the Schiphol Local Community Council. This adjustment is applied in each individual year of the charges period.

#### Financial accounts

The internal invoicing to Aviation is based on the actual costs per individual year of the charges period recorded under the cost centre S&AP Aviation Costs, net of the following:  
 EUR 5,000 is invoiced to the regional airports for representing Rotterdam The Hague Airport and Eindhoven Airport in the Schiphol Local Community Council. Lelystad Airport's own representative sits on the Council.

### **Manager**

Sr. Manager Group Navigator

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<sup>28</sup> See also the disclaimer regarding base years in Section 3.1.

## D2 Staff (Project-related costs to Schiphol Projects and IT&D)

From: Cost centre 15080 Finance – Project Control  
Cost centre 17015 Procurement & Contracting Contract Management

To: Schiphol Projects (cost centre 80000 Schiphol Projects Specials)  
IT&D (cost centre 61000 IT&D, CIO Office)

### Description of internal invoicing

Internal invoicing of project-related costs to Schiphol Projects.

### Reason for internal invoicing

4. Simplified allocation

### Revenue or cost category of internal invoicing

4032000 Charged costs

### Economic basis for internal invoicing

The Project Control and Contract Management departments are centralised, applying the basic principle of hub & spoke. This means that support functions are centralised hierarchically (hub), but that they perform activities functionally on behalf of the various organisation units (spoke). As a result, it has become necessary for a number of specific project-related costs to apply internal invoicing to Schiphol Projects and IT&D, to enable Schiphol Projects and IT&D to factor in these costs in determining their cost price (see also D1 and D2 Schiphol Projects and allocation to IT&D).

The internal invoicing applies to:

#### 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 hours worked, which are assigned directly to the projects (see also the section on time sheets in main document). The other project controllers do not record time worked, because they work on a large number of often smaller projects. The manager records 50% of time worked on specific projects and works the other 50% as coordinator and manager of the department.

The internal invoicing is based on the costs of the other project controllers, plus 50% of the costs of the manager.

Overall, therefore, all costs of the Finance – Project Control department are recorded directly on projects or internally invoiced to the Schiphol Projects and IT&D departments.

#### 2. Procurement & Contracting – Contract Management

Within the Contract Management department, a specific number of FTEs are charged with contract management in respect of projects (Contract Management for Main Contracts). The costs for this are internally invoiced to Schiphol Projects to enable Schiphol Projects and IT&D to factor in these costs as well in determining their cost price.

## Measurement method and frequency

### Consultation

1. The costs relating to the above internal invoicing comprise the direct personnel costs. The personnel costs for the years 1, 2 and 3 of the charges period are adjusted for developments in Collective Labour Agreements and the social security contributions. These adjustments are determined at Schiphol Group level on the basis of current agreements under the Collective Labour Agreement and Schiphol Management Board frameworks for wage increases. With regard to the adjustments of the social security contributions, information on the expected developments in contributions is requested from the organisations concerned (such as Pensioenfondsen). The unit costs for hiring external personnel are determined for the three years of the charges period on the basis of contractual agreements with the external parties. If no contracts have been concluded yet for all years of the charges period, the most recent calendar year (two years<sup>29</sup> preceding the charges period) is used as a basis and this base year is adjusted by the annual CPI as included in the Central Economic Plan (published in the first quarter of the year preceding the three-year charges period).
2. The deployment of the number of staff is determined in the year preceding the three-year charges period on the basis of the Aviation Development Plan and determined on the basis of standards and frameworks issued by the Schiphol Management Board for each separate year of the charges period.

### Financial accounts

The actual costs are internally invoiced for each year of the charges period on the basis of the actual staffing of the functions concerned (project control and contract management) and the actual time worked on non-specific projects (cost experts).

## Manager

Sr. Manager Group Navigator

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<sup>29</sup> See also the disclaimer regarding base years in Section 3.1.

### 3.7 Participations internal invoicing

A description of each internal invoicing from participations is provided in the sections below. See Section 3.1 for a comprehensive overview of internal invoicing.

## D1 Schiphol Telematics – connectivity services

From: Business 910 Schiphol Telematics

To: Various organisation units (cost centre varies per activity)

### Description of internal invoicing

Internal invoicing of services that are performed by Schiphol Telematics (ST) on behalf of various OUs. ST is a wholly-owned Schiphol Group subsidiary. ST supplies 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. The cabling leased by ST (copper and glass fibre) in the Terminal (all at the Schiphol location – airside, landside, terminal and buildings) is used for transmission, for instance, to the fire stations and the building housing snow clearance and ice prevention equipment, but also for the GMI camera network, PCI parking payment machines, Wi-Fi services and LoRa services. ST supplies these services to both third parties and to the OU Aviation at comparable prices, which are in conformity with the market.

### Reason for internal invoicing

1. Legal/reporting purposes

Revenue or cost category of internal invoicing

8033100 One-off revenue

8034100 Subscription revenue

### 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
- Cabling in buildings
- 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 (Wi-Fi, LoRa)
- Network security services (firewalling, VPN, proxy)
- Internet Protocol TeleVision (IPTV)
- Telephony services (CUTEL, TENS, AMS/IMS)
- Radio communication services (DTRS, RADIOCOM)
- Flow Measurement System (FMS)
- C2000: indoor coverage for nation-wide communication system for emergency services<sup>30</sup>

<sup>30</sup> This is a new service with effect from 1 January 2023 on the instructions of the government. Until 2023, this will continue to be part of the responsibilities of the police.

In addition, ST project managers record hours worked on CAPEX projects of IT&D.

ST services are generally supplied within the framework of a full-service concept, on the basis of a monthly subscription. 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 that end, ST has set up a 24/7 service desk for reporting failures. 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 if they have any queries regarding the use of the infrastructure.

ST acts as a coordinating organisation and orchestrates the demand for and supply of network and telecom services. ST uses high-quality service providers to implement, deliver and manage services and has to that end entered into a long-term strategic collaboration with a number of service providers. This enables ST to ensure flexibility, quality and innovation with regard to its service provision.

The monthly subscription is made up of the following cost components:

1. Depreciation costs based on the investments in operating assets that are required in order to supply the service;
2. Financing costs (allocated WACC) for the investments and the 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 and 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 fee for the monthly subscription, ST also charges once-only connection costs to Schiphol Group. These costs comprise the services purchased from suppliers. A surcharge is imposed on top of this for accommodation and overhead costs.

The services are invoiced internally on an individual basis to the various Schiphol Group departments, largely as part of the IT&D cost price model, but partly also directly.

The commercial price ST charges the Schiphol Group Aviation and Security business units (mainly via ICT) is restated for the purpose of the financial accounts under the Aviation Act based on the full cost. The difference between the commercial price 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

1. The full costs consist of the following costs: personnel costs (including surcharge for overhead), other external costs and depreciation costs and cost of capital. The personnel costs for years 1, 2 and 3 of the charges period are adjusted for developments in the Collective Labour Agreements and social security contributions. These adjustments are determined at the Schiphol Group level on the basis of current agreements under Collective Labour Agreements and Schiphol Management Board frameworks for wage increases. In connection with the adjustments of social security contributions, information on expected changes in contributions is requested from the organisations concerned (such as Pensioenfondsen). The other external costs are based on the most recent completed calendar year (two years<sup>31</sup> preceding the first year of the charges period). These costs are adjusted for the three years of the charges period by 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 depreciation costs and cost of capital of the assets of Schiphol Telematics are determined for the three years of the charges period on the basis of the historical cost and book value recorded in the assets register (depreciation costs are determined on the basis of historical costs and cost of capital is determined on the basis of book value). The internal invoicing includes the surcharge for overhead (as described in the introduction of Appendix 3).
2. The quantities of services during the charges period are determined as follows: the basis is the actual quantity of services in the contracts register of ST on 1 July in the year preceding the three-year charges period. This basis is adjusted prior to the three-year charges period by looking at: the investments and projects (included in the Aviation Development Plan) that affect a number of services that ST provides on behalf of IT&D and the development plans for new services (included in the ST Business Plan) that ST will provide to IT&D.

#### Financial accounts

For each year of the charges period, the actual costs are internally invoiced to the customer OU ICT on the basis of the contracts register of Schiphol Telematics.

### **Manager**

Sr. Manager Group Navigator

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<sup>31</sup> See also the disclaimer regarding base years in Section 3.1.

**The Dutch version of the Allocation System 2022-2024 is the original and official version.** In the event of any disparity between the Dutch original of the Allocation System 2022-2024 and this translation, the Dutch text will prevail. No rights can be derived from the information provided in this translation.

# Appendix 4 AS 22-24

## Allocations per cost centre

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## 4 Allocations per cost centre

### 4.1 Introduction

This appendix describes the details of the 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 at the cost centre. 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, after which the capitalisable costs are recorded on the balance sheet. As a result, the operations show a net amount of personnel 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. By definition, 100% is allocated from cost centres to the PMCs. This means that the allocation can never be more, or less, than the items recorded in the accounts under Oracle.

#### Overview of Allocations

The table below provides insight into all allocations with an effect on aviation activities. The numbering is not always entirely sequential, owing to the cancellation of previous numbers; it has been decided not to renumber existing numbers. For a detailed description of the allocations, see the sections that follow.

No.	Org. unit	Description	Key
Aviation allocation keys			
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/SSE	Fire Brigade, Crisis & Safety training	100% Aviation
A1j	Aviation/Other	Commercial allocations and Environmental Capacity	100% Aviation
A2a	Aviation/ASM	AC Inside, Passenger Facilities, Luggage	100% Aviation
A3a	Aviation/SSE	Safety Security & Environment	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
A7d	Aviation/SSE	SSE staff departments	Shared key
A7e	Aviation/AO&AP	Operational planning	Shared key
A7f	Aviation/SSE	Health Safety & Environment	Shared key
A7h	Aviation/SSE	Business Platform IT	Shared key

No.	Org. unit	Description	Key
Aviation allocation keys			
A7i	Aviation/AO&AP	PPI and APOC	Shared key
A9c	Aviation/ASM	ASM staff departments	Shared key
A9d	Aviation/AO&AP	AO&AP departments	Shared key
A10a	Aviation/ASM	Inside Terminal Overall	Shared key
A12a	Aviation/ASM	Vehicle fleet use	Shared key
A13a	Aviation/Other	Pier A project (kismi)	Shared key
Schiphol Commercial allocation keys			
A4	Schiphol Commercial	Privium	Shared key
A8	Schiphol Commercial	Customer Insights	Shared key
Real Estate and Rental Terminal allocation keys -> no allocation to Aviation			
IT&Data allocation keys			
IT&D	IT&Data	IT&Data Services	Shared key
Schiphol Projects allocation keys -> net result is zero			
Staff & Group allocation keys			
A2	HR-Staff Facility management	Accommodation for staff	Shared key
A3	HR-Staff Facility management	Other costs	Shared key
A4	Treasury	Insurance costs	Shared key
A5	Staff & Group	Staff & Group	Shared key
A6	Human Resources and Group	Human Resources and Group	Shared key
A8	Staff & Group	Pier A project (department costs)	Shared key
Participations allocation keys -> no allocation to Aviation			

### Key

ASM: Asset Management

AO&AP: Airport Operations & Aviation Partnerships

SSE: Security, Safety & Environment

### Measurement method and frequency

The 100% keys are fixed and are applied at the time of the monthly closure for allocations to PMCs/BAs.

The shared keys are measured in different ways and at different intervals. Where applicable, this is indicated under the allocation concerned; these keys are also applied as part of the monthly closure.

- If the 'charges period' is included in the description, this refers to the calendar years 2022-2023-2024 for this Allocation System.
- If the period '2 years preceding the charges period' is included in the description, this refers to the calendar year 2020 for this Allocation System.
- If the period 'the year preceding the charges period' is included in the description, this refers to the calendar year 2021 for this Allocation System.

### Disclaimer regarding base years

*In the Allocation System 2022-2024, reference is made, in various cases of internal invoicing and allocations concerning the manner and frequency of measurement consultation, to one or two years preceding the start of the charges period. For the Allocation System 2022-2024, this means calendar year 2021 or 2020, respectively. If, for the purpose of preparing the consultation budget for the years 2022-2024, the stated reference year for a specific internal invoicing or allocation cannot be considered to be representative due to COVID-19, owing for instance to much lower traffic and transport in 2020, the most appropriate alternative will be opted for, in derogation from the description. This may be, for example: three years preceding the charges period (2019). Deviations from the description will be explained in the IATA template in the consultation 2022-2024. Where a possible deviation from the*

*reference year is discussed in the description of the Allocation System, reference is made to this disclaimer about base years in a footnote to the relevant allocation or internal invoicing.*

## 4.2 OU Aviation allocations

A description for each allocation of the cost centres within the OU Aviation is provided in the sections below.

For a comprehensive overview of allocations, see Section 4.1.

## A1a Aviation / AO&AP – Aviation Business Development (ABD), Process Performance & Improvement (PPI), Day2Day Operations (DDO)

Cost centres of the departments: Aviation Business Development, Process Performance & Improvement, Day2Day Operations

Allocation: 100% PMC Aviation

### Description of department

ABD is responsible for getting the customer wishes from the airlines, the cargo community and co-makers. The goal is to progress the development of and strengthen the relationship with our customers within the end-to-end airline journey.

PPI is responsible for preparing the capacity declaration (in cooperation with the analysis team and S&AP) and leading the process for coordinating and consulting on this capacity declaration. PPI also facilitates the definition, prioritisation and programming of solutions for bottlenecks in the ICP (capacity and quality) into a feasible and achievable project portfolio.

DDO is, on a 24/7 basis, the implementing organisation within AO&AP and is responsible for the integral coordination of the End-to-End Aircraft and Passenger Flows and proactively targeting the customer wishes and the process performance during the day of execution (Coordination).

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	Developing and maintaining the Schiphol network	None
21525	AO&AP-ABD Forecasting Analysis & Capacity Management	Providing insight into airline journey and business performance	None
20120	AO&AP-ABD Cargonaut	Cargonaut is the cargo information platform at Schiphol <sup>1</sup>	None
21505	AO&AP-PPI Aircraft Process Management	Continually improving airside processes.	None
21510	AO&AP-PPI Baggage Process Management	Continually improving baggage processes	None
21600	AO&AP PPI Passenger Process Management	Continually improving passenger processes	None
21605	AO&AP-PPI Persons with Reduced Mobility	Handling passengers who are immobile/PRMs based on EU Regulation 1107/2006.	None
22500	AO&AP-DDO Management	Senior management of the DDO department and secretariat	None

<sup>1</sup> Cargonaut is the cargo information platform at Schiphol. The platform provides for information exchange between all cargo parties at Schiphol. Companies mutually exchange information via the Cargonaut computer system. Cargonaut is Schiphol's cargo data communication system, used to speed up the former paper-based system of handling cargo consignments. Cargonaut operates 24 hours a day and offers companies involved in the cargo process applications to use for filing customs declarations, producing air cargo manifests and planning export deliveries. It also provides information on rates and on the status of particular consignments.

Cost centre number	Cost centre Name	Activities	Type of assets recorded at cost centre
22505	AO&AP-DDO Airport Flow & Authority	Responsible for the day-to-day end-to-end Airport performance & enforcement and supervision of laws and regulations	None
22510	AO&AP-DDO Airport Control	Integral coordination of all processes	None
22515	AO&AP-DDO Aircraft Operations	Execution of operational Aircraft processes	None
22520	AO&AP-DDO Passenger Operations	Execution of operational Passenger processes	None

### Cost types

The Aviation Business Development , Process Performance & Improvement and Day2Day Operations departments incur wide-ranging costs. The costs largely comprise personnel, hiring for operational processes such as Pax regulation and Bax regulation, Snow Clearance and Ice Prevention Services, contract costs for bus transport of passengers between terminal and aircraft, baggage-trolley control and water management.

### Revenue types

Faeces disposal (these are purification costs that are invoiced by AO&AP to third parties) and 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 for the allocation of assets, depreciation and other operating costs is the same. Therefore the costs and the assets of these departments are allocated entirely to the PMC Aviation (except the PRM activities and Cargonaut) after internal invoicing by D11 to cost centre 21505 and internal invoicing by D21 to cost centre 21510.

Only the costs and revenues for PRM activities are recorded in cost centre 21605. No costs and revenues for PRM activities are recorded in the other cost centres. In addition, only Cargonaut activities are recorded in cost centre 20120. No costs and revenues for Cargonaut activities are recorded in the other cost centres. The cost centres 21605 and 20120 are initially allocated for accounting purposes to the PMC Aviation. For consultation and financial accounting, the entire cost centres are eliminated, off the books, from the costs and revenues of the PMC Aviation so that no costs and revenues are allocated to aviation activities.

#### Consultation

All costs (of the departments in the table above) serve the aviation activities in full for each of the three years of the charges period and are allocated in full to the PMC Aviation. An exception applies for the costs and revenues relating to the PRM activities and the Cargonaut activities. See the description above. The revenues accrue in full to the PMC Aviation for each of the three years of the charges period.

For the movements in costs in the years of the charges period where this allocation key applies, see category 1 personnel costs, category 7 subcontracted activities and category 8 hiring of external personnel as described in the main document Section 6.4 planning & control cycle.

#### Financial accounts

The key of the individual years of the three-year charges period determined at the time of the consultation is used to allocate the actual costs of the cost centres.

**Manager**  
Sr. Manager Aviation Navigator

## A1b Aviation/ASM – Asset Continuity – Outside

Cost centres of the ASM/AC/Outside department

Allocation: 100% PMC Aviation

### Description of department

The Asset Continuity/Outside department is responsible for fleet management and the management and maintenance of the airside operating assets (as listed in the right-hand column of the table below). Fleet Management is allocated on the basis of allocation key A12a vehicle fleet use RSG(see description A12a), and the remainder of AC/Outside is allocated on the basis of key A1b.

Cost centre number	Cost centre Name	Activities	Type of assets recorded at cost centre
26100	ASM/AC/Outside Management	Management of the AC/Outside department	None
26105	ASM/AC/Outside Flight Handling	Technical management and awarding contracts for the maintenance of Airside Maintenance/Flight handling operating assets, i.e.: paving (runways, taxiways, aircraft stands), sewers, lighting installations, tunnels, grounds, water courses, vents and canals and project management of replacement investments (major maintenance)	Runways, taxiways, aprons (including the tunnel under Runway 06-24). Land, airside rural and perimeter roads.  Landscape Design Plan
26110	ASM/AC/Outside Plane Handling	Executing and supervising maintenance activities and making modifications to Airside Maintenance/Aircraft handling operating assets.	Work equipment used for apron traffic

### Cost types

The AC/Outside department mainly incurs costs for staff, maintenance and depreciation. The costs of major maintenance on the runway system, which is carried out under the responsibility of AC/Outside, are recognised as partly capitalised, and partly 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 by AC/Outside.

The airside operating assets are also maintained by AC. The relevant maintenance costs are also recognised here.

### Revenue types

None

### Economic basis for allocation

The basis for the allocation of assets, depreciation and other operating costs is the same. Accordingly, allocation is carried out in full to the PMC Aviation, except for the costs relating to the Landscape Design Plan. Please refer to the description below.

Pursuant to a court decision, the costs associated with the Landscape Design Plan (depreciation costs) may not be allocated to the PMC Aviation. For the purpose of the airport charges consultation and the financial accounts, Schiphol adjusts the costs (depreciation costs) and the associated assets by means of a memorandum entry pertaining to the asset base and the depreciation costs.

The operating costs of the tunnel under Runway 06-24 are fully allocated to the PMC Aviation. Aviation uses this tunnel for vehicles relating directly to the aviation process, such as kerosene-fuelled cars and apron vehicles. Schiphol Commercial BV-related traffic is no longer permitted, after the tightening of the safety measures, 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 departments in the table above) serve the aviation activities in full for each of the three years of the charges period and are allocated in full to the PMC Aviation. An exception applies for the costs relating to the Landscape Design Plan. See the description above.

For the movements in costs in the years of the charges period where this allocation key applies, see category 1 personnel costs, category 2 depreciation costs and category 3 maintenance costs as described in the main document Section 6.4 planning & control cycle.

#### Financial accounts

The key of the individual years of the three-year charges period determined at the time of the consultation is used to allocate the actual costs of the cost centres.

#### **Manager**

Sr. Manager Group Navigator

## A1d Aviation/SSE – Fire Brigade, Crisis & Safety Training

Cost centres of the Fire Brigade, Crisis & Safety Training department

Allocation: 100% PMC Aviation

### Description of department

The Fire Brigade, Crisis & Safety Training (FST) department performs a large number of different activities in the field of safety, the environment and crisis management. FST also provides safety training courses to various parties at the airport. FST thus serves as the linchpin for managing physical safety at Schiphol and makes a vital contribution to safeguarding the continuity of the airport processes. The FST Emergency Response (ER) department's core task is aircraft firefighting. ER is also responsible for fighting building fires, industrial firefighting and emergency response activities. Agreements have been made in a covenant concluded between Schiphol and the Kennemerland Safety Region regarding execution. FST is paid a fee for this by the Safety Region. The Dutch Safety Region's Act (Wet Veiligheidsrisico's) stipulates that such firefighting services are a government task. Due to the complexity and nature of use of the Terminal complex, any emergency situations occurring in this building have an impact on the continuity of the airport processes. For this reason RSG is well-served by a repressive fire service that can guarantee the required level of professionalism, and specific aviation/airport knowledge and training exceeding that of the standard, basic national fire services. In addition to controlling emergency situations/disasters, the fire service must be geared towards helping resume or restoring the airport processes as soon as possible. FST therefore carries out comprehensive exercise and training programmes in which participants acquire situational knowledge of the Terminal complex and practise Schiphol-specific deployment procedures. Furthermore vehicles and staff deployed for fighting building fires are also deployed to stabilise and clean up environmental incidents occurring on the airport grounds (including kerosene spills).

Cost centre number	Cost centre Name	Activities	Type of assets recorded at cost centre
23400	SSE-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, occupational health and safety, the environment plus crisis and risk management.	None
23405	SSE-FST Emergency Response	Firefighting and emergency response (technical aspects), accident response, including accidents involving hazardous substances.	Communication and rescue equipment (such as compressed air breathing equipment)
23410	SSE-FST Professional Competence and Business Management	Providing advice and support on, and holding training courses; preparing and carrying out exercises; providing internal and external parties firefighting and (apron) safety training courses; managing the fire training centre. Medical services for passengers	Fire station inventory
23415	SSE-FST Proaction Prevention and Planning	Drawing up fire alarm plans and procedures; fire-extinguishing water facilities; accessibility and attack plans.	None
23420	SSE-FST Lelystad Airport	Secondment and training for the Lelystad Airport fire brigade	None
23010	SSE-M Joint Sector Integral Safety Office	Continually improving safety, centred on cooperation of stakeholders within the sector	None

**Cost types**

The costs of the FST department are wide-ranging: in addition to the usual personnel costs, the department also incurs specific costs for training and maintaining trained 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 small portion of the costs is internally invoiced to cost centre 23410 on the basis of D4 for use of the Public Alarm System.
- A portion of the costs is internally invoiced to cost centre 23405 on the basis of D5 for fighting building fires.
- The costs are internally invoiced to cost centre 23420 to Lelystad on the basis of D29.
- The costs remaining in the cost centres are allocated in full to Aviation.

**Revenue types**

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**

RSG itself is responsible for aircraft firefighting. The Fire Brigade, Crisis & Safety Training is tasked with repressive firefighting tasks. 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 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.

Following internal invoicing on the basis of D4, D5 and D29, the costs in the cost centres of FST are allocated in full to PMC Aviation. The assets of Fire Brigade, Crisis & Safety Training (insofar as not recorded at ASM) are allocated in full to PMC Aviation.

Consultation

All costs and revenues (of the departments in the table above) serve the aviation activities in full for each of the three years of the charges period and are allocated in full to the PMC Aviation.

For the movements in costs in the years of the charges period where this allocation key applies, see categories 1 to 3 and categories 6 to 10 as described in the main document Section 6.4 planning & control cycle.

Financial accounts

The key of the individual years of the three-year charges period determined at the time of the consultation is used to allocate the actual costs of the cost centres.

**Manager**

Sr. Manager Aviation Navigator

## A1j Aviation/Other – Commercial internal invoicing and Environmental Capacity

Cost centres of the Aviation Other department

Allocation: 100% PMC Aviation

### Description of department

The cost centres mentioned here are part of 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 Center (D12) and Mobile personal assistance (D12). The costs are recorded in the cost type miscellaneous other costs.	None
27010	A-Environmental Capacity	The costs that are internally invoiced by Strategy & Airport Planning (D1-Staff) are recorded in this cost centre. The costs are recorded in the cost type miscellaneous other costs.	None

### Cost types

The cost centre 27005 A-Commercial-Aviation Other is used for recording the internal invoicing described below from Schiphol Commercial to Aviation.

These relate to the costs for:

- Press Centre: the Press Centre forms part of the VIP centre. This is a Schiphol Commercial activity. The costs (net of revenues) are internally invoiced (D10-Commercial) in full from cost centre 73600 VIP Centre to cost centre 27005;
- Passenger Experience: Passenger Experience focuses on continually improving the customer experience at Amsterdam Airport Schiphol and is part of Schiphol Commercial. The costs are internally invoiced (D11-Commercial) from cost centre 74100 Marketing Customer Insights and Passenger Experience Top to cost centre 27005;
- Customer Contact Center and Mobile Personal Assistance: this unit of Schiphol Commercial engages in various activities to answer passengers' questions. The costs are internally invoiced (D12-Commercial) from cost centre 74100 Marketing Customer Insights and Passenger Experience Top to cost centre 27005.

Cost centre 27010 A-Environmental Capacity is used to record the costs for managing the environmental capacity for the mainport Schiphol that are internally invoiced by cost centre 16670 S&AP Aviation costs via D1-Staff.

### Revenue types

None

**Economic basis for allocation**

The costs that are recorded in cost centre 27005 and 27010 are allocated in full to the PMC Aviation based on the nature of the costs.

Consultation

All costs (of the cost centres in the table above) serve the aviation activities in full for each of the three years of the charges period and are allocated in full to the PMC Aviation.

For the movements in costs in the years of the charges period where this allocation key applies, see category 10 other external costs and miscellaneous costs as described in the main document Section 6.4 planning & control cycle.

Financial accounts

The key of the individual years of the three-year charges period determined at the time of the consultation is used to allocate the actual costs of the cost centres.

**Manager**

Sr. Manager Aviation Navigator

## A2a Avlation/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 department

The Asset Continuity/Inside, Asset Continuity/Passenger Facilities and Asset Continuity/Luggage departments are responsible for the development and upkeep of the Terminal complex.

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. The assets are accounted for here and so is the property tax for the Terminal	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 upkeep (maintenance) of all terminal-related assets (Terminal 3, Plaza, piers E, F, G and H/M and the operational buildings). This relates to building-related assets such as walls and foundations, operating assets for the transportation of people such as lifts, moving walkways, ramps and escalators. This also relates to Energy, Electricity and Climate operating assets such as lighting, measurement and control boxes and air-conditioning systems. The management and upkeep of the fire safety assets and the assets fed by low-voltage current such as the public address system are also included in this cost centre.	None
26315	ASM/AC/Inside Terminal B	Management and upkeep (maintenance) of all terminal-related assets (Terminal 1 and 2 and piers B, C and D). This relates to building-related assets such as walls and foundations, operating assets for the transportation of people such as lifts, moving walkways, ramps and escalators. This also relates to Energy, Electricity and Climate operating assets such as lighting, measurement and control boxes and air-conditioning systems. The management and upkeep of the fire safety assets and the assets	None

Cost centre number	Cost centre Name	Activities	Type of assets recorded at cost centre
		fed by low-voltage current such as the public address system are also included in this cost centre.	
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 vermin control in Terminal.	None
26500	ASM/AC/BG Management	Management of the Baggage department	None
26505	ASM/AC/BG Technical Management Luggage	Management and maintenance for all Baggage assets	Baggage systems and equipment, baggage systems housing security equipment

### Cost types

The main cost types of these departments are cleaning costs, maintenance costs, property tax, personnel costs, including hiring third-party staff, and the costs of gas, electricity and water. The costs also include the depreciation costs directly allocated to the 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). The operating costs for the baggage cost centres 26500 and 26505 are not within the scope of D18 and remain in A2a in full after the internal invoicing D30 OU Aviation. Internal invoicing D18 is used to allocate the costs for the management of the terminal among the users of the terminal on the basis of use. No costs for the management of the terminal are recognised in the baggage cost centres 26500 and 26505 and therefore these cost centres are not included in D18. The costs in the cost centres 26500 and 26505 are fully allocable to the PMC Aviation (after internal invoicing D30).

The depreciation costs based on the m2 key are allocated via allocation A10a. The assets that can be directly apportioned to Security are allocated via A3a or A11.

The remaining costs relate to use by the PMC Aviation. These costs are allocated in full to the PMC Aviation.

### Revenue types

None

### Economic basis for allocation

The costs of use of the Terminal complex aside from the PMC Aviation are allocated by means of internal invoicing to the relevant PMCs (see description 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. The operating costs for the baggage cost centres 26500 and 26505 are not included in D18. The result remaining after internal invoicing (excluding depreciation costs) for the Asset Continuity (AC) department constitutes the operating costs for use by the PMC Aviation. This result is allocated in full to the PMC Aviation. The assets in the above table are also allocated by means of the 100% key. These are the assets that are directly allocable to Aviation. Cost centre 26305 also accounts for assets in the terminal building that are allocated by means of the shared m2 key (see A10) and the assets that are allocated in full to Security. 26505 also includes assets that are allocated in full to security (A11).

NB The cost of capital of the assets and the depreciation costs of the Terminal complex do not form part of the internal invoicing, but are allocated to the various PMCs using the Terminal complex by means of an allocation key. See the description of allocation key A10a OU Aviation for reference.

Consultation

All costs (of the departments in the table above) serve the aviation activities in full for each of the three years of the charges period and are allocated in full to the PMC Aviation. An exception applies for assets in cost centre 26305 and assets in cost centre 26505. See the description above.

For the movements in costs in the years of the charges period where this allocation key applies, see categories 1 to 3 and categories 6 to 10 as described in the main document Section 6.4 planning & control cycle.

Financial accounts

The key of the individual years of the three-year charges period determined at the time of the consultation is used to allocate the actual costs of the cost centres.

**Manager**

Sr. Manager Group Navigator

## A3a Aviation/SSE – Safety, Security & Environment

Cost centres of the Safety, Security & Environment department

Allocation: 100% PMC Security

### Description of department

The Safety, Security & Environment (SSE) department is responsible, among other things, for performing Security activities and is engaged in protecting civil aviation. 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. The public areas are neither protected nor secured (Schiphol Plaza, for instance); 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 Group Head Office building).

For security reasons, security-restricted areas (SRA), the critical parts of security-restricted areas (SRA-CP) and controlled areas are located on airside; both are 'protected areas'.

Only passengers and staff from organisations who work in protected areas have access to these areas, such as the departure lounges, the piers and the apron, and are subject to access and/or security control measures. Security-restricted areas and critical parts of security restricted areas are also sub-divided into sub-areas, such as the baggage basement and the apron.

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
23100	SSE-SEC Security costs	Contracting external security companies.	None
23105	SSE/SEC Security Operations	Directive role: coordinating and monitoring compliance with agreements made with external security companies.	None
23110	SSE-SEC 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
23115	SSE-SEC Security Policy	Responsible for policy, development, contract and account management. Also responsible for operations and planning of civil aviation security (incl. facilitating border and cargo) at Amsterdam Airport Schiphol, as well as security of the public areas and the access control system. The activities are classified into the following focus areas: Asset & Information	None

		Management, Programmes, Innovation & Development, Contract Management and Capacity Management & Business Information.	
26305	ASM-AC-Inside Terminal Overall	No activities are attached to this cost centre. The assets are administered accordingly.	ASM-AC-Inside Terminal Overall is the asset owner of these assets. They are Security assets. The costs are allocated in full to Security.
23120	SSE-SEC Pre-Clearance	Customs activities and border control for the USA, for both passengers and their baggage (are adjusted in financial statements off the books so that costs are not charged to aviation activities),	Border control facility on pier E (and possibly pier D)

### Cost types

By far the most important item is the hiring of external security staff that carry out security checks. The charge includes overheads, uniforms and training. The costs of own staff and other hired staff are also recognised here, as are various other costs such as consultancy fees and costs of material.

By internally invoicing on the basis of D15, D16, D17a, D26a and D26b, the costs of security and related costs that are not directly related to current EU legislation governing the SRA/SRA Critical Parts areas are passed on to the various OUs that use this area (for example shop security at Schiphol Plaza). The remaining costs apply in full to the PMC Security. An equivalent amount of revenue is allocated to offset the costs incurred by the PMC Security for the automatic passage equipment used by Privium. See the description below.

### Revenue types

Invoicing to external parties for authorisations for secure areas. The charge is equal to the full cost (see description D15 OU Aviation).

In addition, revenues are recorded for gate checks. These are security checks that are carried out at the gate for USA flights (screening of hand baggage and passengers). These checks are performed on the airlines' request, because the US government (TSA) applies this as a requirement for being permitted to fly to the USA. This is not a requirement under Dutch or European law. This does not form 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 entirely to the PMC Security.

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 D15, D16, D17a, D26a and D26b) or invoiced to external customers. 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 in full to the PMC Security.

Only the costs and revenues for Pre-Clearance activities are recorded in cost centre 23120. No costs and revenues for Pre-Clearance activities are recorded in the other cost centres. Cost centre 23120 is initially allocated to the PMC Security. For consultation and financial accounting purposes, the entire cost centre is eliminated, off the books, from the costs and revenues of the PMC Security, so that no costs and revenues are allocated to aviation activities.

Consultation

All costs and revenues (of the departments in the table above) serve the aviation activities in full for each of the three years of the charges period and are allocated in full to the PMC Security.

For the movements in the most important cost type by far in the years of the charges period where this allocation key applies, see category 7 subcontracted activities related to the security costs. In addition, the categories 1 to 3 and 6 to 9 apply as described in the main document Section 6.4 planning & control cycle.

Financial accounts

The key of the individual years of the three-year charges period determined at the time of the consultation is used to allocate the actual costs of the cost centres.

Manager

Sr. Manager Aviation Navigator

## A4a Aviation/ASM – Infra Utilities

Cost centres of the ASM/Infra (Utilities) department

Allocation: 100% PMC Utilities

### Description of 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 routes. INFRA (Utilities) also 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	Upkeep of Utilities Mechanical infrastructure and Electricity infrastructure through monitoring, maintenance and modification	Connections and electricity, gas and water networks, sewerage system and central fire-extinguishing water 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.

### Revenue types

Revenues from the supply and transport of energy and transportation of water and sewerage charge for 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 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 D7, D8, and D20 OU Aviation). The revenues accrue in full to the PMC Utilities.

Given the nature of the activities, the remaining result and the assets are allocated in full to the PMC Utilities.

### Consultation

All costs and revenues (of the departments in the table above) serve the aviation activities in full for each of the three years of the charges period and are allocated in full to the PMC Utilities.

For the movements in costs in the years of the charges period where this allocation key applies, see category 1 personnel costs, category 2 depreciation costs, category 4 utility services and category 8 hiring of external personnel as described in the main document Section 6.4 planning & control cycle.

Financial accounts

The key of the individual years of the three-year charges period determined at the time of the consultation is used to allocate the actual costs of the cost centres.

**Manager**

Sr. Manager Group Navigator

## A5a Aviation/AO&AP – Landside infrastructure

Cost centres of AO&AP and ASM relating to Landside infrastructure

Allocation by means of shared key to the PMC s Aviation, Parking and Schiphol Commercial

### Description of department/key

The landside infrastructure key provides for the allocation to the various users of the operating costs of the landside infrastructure of the area of the Schiphol grounds that is accessible to the public. This includes all public roads on the Schiphol grounds, with the associated landscaping, public lighting and sewerage system.

Cost centre number	Cost centre Name	Activities	Type of assets recorded at cost centre
21515	AO&AP-PPI Landside Access Process Management	Arrangement of landside infrastructure aimed at providing optimum access to Schiphol (focus areas: landside buses, taxi concessionaires, Schiphol bus stops and collaboration with NS Dutch Railways and ProRail). The costs for cleaning of the landside road network are also accounted for here.	None
26400	ASM-AC-Infra management	Administrative cost centre: recognition of personnel costs for upkeep of landside infrastructure.	
26410	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 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 this allocation. The costs of zone sections clearly reserved for commercial use (such as future office developments) are not allocated to aviation activities.

### Revenue types

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 (that is without surcharges).

### Economic basis for allocation

The publicly-accessible part of the road network on the Schiphol grounds is used by the PMCs Aviation, Schiphol Real Estate and Parking & Mobility Services. Aviation for passengers getting in and out of cars on the (drop-off) roads; Schiphol Commercial for vehicles going to and from Schiphol Commercial buildings (office and cargo buildings) and Parking for cars about to park at Schiphol. In addition, Schiphol is

encircled by a 'perimeter road' that is partly owned by Schiphol and partly by the Province of North Holland. This perimeter road connects all zones with each other and is used by all PMCs. The operating costs relating to this entire road network must be borne by all three of the PMCs.

The directly attributable costs, such as the deployment of traffic controllers before the arrival and departure halls, are allocated directly to the PMC concerned (in this case, Aviation). With regard to the costs that are not directly attributable, it is important that the use is determined per PMC so as to ensure a correct apportionment of the operating costs. These operating costs consist mainly of three components, which are:

- Depreciation costs
- General costs (personnel costs, maintenance, cleaning and landscaping)
- Landside bus transport.

Because use and users (PMCs) differ per area, the road network has been subdivided into zones, and applying the principle of placing as few PMCs as possible in a single zone.

The following seven zones in the publicly accessible part of the Schiphol grounds are separately identified for that purpose, which also represents the apportionment for the first cost component. See Annex 6 for a map of the landside infrastructure zones.

### **Depreciation costs**

#### **Zone 1 Centre North**

Scope: This is the central area (elevated and at ground level). This encompasses the entire area north of the Hilton Hotel up to and including the departure hall upstairs and arrivals and Plaza downstairs. This area is bordered on the eastern side by the building belonging to the terminal and on the western side by Westelijke Randweg.

PMC: The entire central area is used for the passenger process (Aviation), to reach various hotels and offices (Real Estate) and to park vehicles (Parking).

Basis for apportionment: Data from passenger surveys have been used to determine the use of Aviation. As the number of passengers Schiphol processes per year, the type of transport they use to come from and to the airport and the average number of persons in a group of travel companions are all known, it is possible to estimate the number of vehicles used to take passengers from and to the airport. Data on drive-in movements in car parks in the central area (North) has been used for the PMC Parking. The number of traffic movements can also be determined on that basis. Lastly, data of drive-in movements at parking facilities of the Real Estate offices and hotels in the central area were used, with which the number of traffic movements of that PMC can also be determined.

The infrastructure of Zone 1 is also used by 'public transport transfer passengers', i.e. travellers for whom Schiphol is neither the origin nor the 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 the origin nor the 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 passengers shown is per normative peak hour. The aforementioned number of these 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 the origin nor the destination. The normative peak hour was then converted into an annual volume. This is as follows: 1,700 (number of passengers in the normative peak hour adjusted for change-over to landside buses) \* 8 peak hours per day \* 5 working days per week \* 52

weeks per year = 3,536,000. This final outcome is divided by the travelling party of 2.3 = 1,537,000 traffic movements that are attributable to the use of the infrastructure in Zone 1 by public transport transfer passengers. The adjustment of 1,537,000 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.

Sample calculation of the depreciation key for Zone 1:

Fictieve voorbeeldberekening Areaal 1					
<b>Gerealiseerde passagiersaantallen (2 jaar voorafgaand aan tariefperiode)</b>					
Aankomend					500
Vertrekkend					500
<b>Totaal passagiers (exclusief transfer en transito)</b>					<b>1.000</b>
<b>Voortransport type</b>	<b>% continu onderzoek</b>	<b>Aantallen passagiers</b>	<b>Gebruik makend van de weg</b>	<b>Aantal bewegingen o.b.v. gemiddeld reisgezelschap 2,3*</b>	
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			
	<b>100%</b>	<b>1.000</b>	<b>630</b>	<b>274</b>	
<b>Real Estate Inrijbewegingen</b>		<b>Aantal inrijbew.</b>			
WTC					10
Hilton					12
Sheraton					14
P8					0
					<b>36</b>
<b>Parking inrijbewegingen**</b>		<b>Aantal inrijbew.</b>			
P1					20
P2					30
P6					2
P16					0
					<b>52</b>
<b>Overstappers van bus naar bus en van bus naar trein en vv ***</b>		<b>Aantal overst.</b>		<b>Aantal bewegingen o.b.v. gemiddeld reisgezelschap 2,3*</b>	
Overstap bus naar bus			3		1
Overstap bus naar trein of vv			20		9
			<b>23</b>		<b>10</b>
<b>Sleutel voor Areaal 1</b>	<b>Aviation</b>	<b>Overstappers</b>	<b>Real Estate</b>	<b>Parking**</b>	<b>Totaal</b>
Totaal uit bovenstaande	274	10	36	52	372
correctie Parking	-52				-52
	<b>222</b>	<b>10</b>	<b>36</b>	<b>52</b>	<b>320</b>
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	<b>69,4%</b>	<b>0,0%</b>	<b>12,8%</b>	<b>17,8%</b>	<b>100,0%</b>
****					
* 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 Netwerkstudie Multimodale Knoop Schiphol (publicatiedatum 3 juli 2017)					
**** Totaalregel soms niet gelijk aan optelling a.g.v. afrondingsverschillen.					

**Zone 2 Centre South**

Scope: This is the entire area south of the Hilton Hotel up to and including car park P30 in the southern-most part of the Schiphol grounds. It is bordered on the eastern side by Cargo buildings and on the western side by the A4 motorway

PMC: This area is used by the PMCs Real Estate (offices and cargo) and Parking.

Basis for apportionment: Is 100% Non-Aviation.

**Zone 3 South-East**

Scope: This area is located to the east of Runway 06-24 and is bordered on the southern and western sides by the provincial (perimeter) road N201.

PMC: This part is used for cargo and therefore by Real Estate.

Basis for apportionment: Is 100% Non-Aviation.

**Zone 4 East**

Scope: This area is located in the far south-eastern part and is bordered on the western side by Runway 18L-36R; on the northern side by the Runway 04-22 and on the southern and eastern sides by the provincial (perimeter) road N201.

PMC: Real Estate (offices) and Parking are the users of this area.

Basis for apportionment: Is 100% Non-Aviation.

**Zone 5 North-East**

Scope: This area is located in the far north-eastern part and is enclosed between the A9 motorway and the Schipholweg.

PMC: The buildings in this area are office buildings used by Real Estate.

Basis for apportionment: Is 100% Non-Aviation.

**Zone 6 North**

Scope: This area is entirely in the north and is bordered on the southern side by the non-accessible part of the Schiphol grounds used for Runway 09-27 and other purposes, and on the western, northern and eastern sides by Loevenstijnse Randweg and Schipholweg.

PMC: This area is used to park in various car parks (P3, P5 etc.) and therefore by Parking.

Basis for apportionment: Is 100% Non-Aviation.

**Zone 7 North-West**

Scope: This area is located in the far north-western part, between the A4 motorway and Runway 18C-36C.

PMC: There are buildings belonging to Real Estate here which is therefore the only PMC in this area.

Basis for apportionment: Is 100% Non-Aviation.

Depreciation costs per zone are allocated to the various PMCs on the basis of the above apportionment. This results in seven different depreciation keys.

**General costs**

The general costs consist of maintenance costs and personnel costs, cleaning and landscaping costs. Two separate keys are determined for maintenance/personnel and landscaping/cleaning as described below.

Maintenance/personnel: The allocation of maintenance is based on historical cost per property subject to registration in combination with the remaining useful life per zone. An inversely proportional correlation

applies in this connection; the shorter the remaining useful life, the more maintenance costs<sup>2</sup> are allocated to an asset. Account is taken of the original cost and a base value for the remaining useful life of 20%. This means, specifically, that if an asset has a remaining useful life of less than 20% of the original useful life, an allocation of maintenance costs will always be applied that is equal to an asset that has a remaining useful life of 20%.

The key is calculated on the following basis:

1. Breakdown of the properties subject to registration per Zone with the associated registration charges, original useful life and remaining useful life.
2. Calculation of percentage weighting of each individual registered property in relation to the total registration charges of all property subject to registration.
3. Apportionment of the annual maintenance costs per property subject to registration, using the percentage weighting of step 2.
4. Steps 1 to 3 lead to a directly proportional allocation of the maintenance costs per property subject to registration.
5. Calculation of percentage for remaining useful life per property subject to registration, taking account of a base value of 20%. This means in practice that if an asset has a remaining useful life of less than 20% of the original useful life, a remaining useful life of 20% is always applied.
6. Apportionment of the annual maintenance costs per property subject to registration by dividing the maintenance costs per property subject to registration calculated in step 3 by the percentage for the remaining useful life calculated in step 5.
7. Steps 5 and 6 lead to an inversely proportional allocation of the normalised maintenance costs per property subject to registration.
8. The value resulting from step 7 (normalised maintenance costs) is recalculated to the actual maintenance costs per property subject to registration. The proportion of the normalised maintenance costs per property subject to registration versus the total normalised maintenance costs is multiplied by the total actual maintenance costs, yielding the maintenance costs per property subject to registration.
9. Calculation of maintenance costs per Zone. The value resulting from step 8 is multiplied by the PMC apportionment per Zone (see depreciation for zones 1 to 7). This gives the maintenance costs per PMC per Zone.
10. Calculation of maintenance key taking account of the outcomes of step 9 (calculation of weighted average of the total maintenance costs per PMC versus total maintenance costs).

Sample calculation of the maintenance key:

Totale onderhoud A € 85,00

		B	C	D	E	F (B/Totaal B)	G (F x A)	G (=E met 20% min.)	H (= F / G)	i (= (H / Tot H) x A)	J	K	L	M (J x i)	N (K x i)	O (= L x i)
Areaal	Object	Register kosten	Levensduur	Restant Levensduur	Restant levensduur in %	% Reg.kstn tov totaal	OH.kstn irt Reg.kstn	Resterende levensduur met minimum van 20%	OH irt levensduur	Genormaliseerd naar werkelijke oh ksnt	PMC Aviation per areaal	PMC Parking per areaal	PMC SRE per areaal	PMC Aviation per areaal	PMC Parking per areaal	PMC SRE per areaal
1	A	€ 200,00	360	12	3%	45,5%	€ 38,64	20%	€ 193,18	€ 54,29						
	B	€ 90,00	360	89	25%	20,5%	€ 17,39	25%	€ 70,33	€ 19,76						
									<b>Totaal</b>	<b>€ 74,06</b>	63,0%	32,4%	4,5%	€ 46,67	€ 24,02	€ 3,37
2	C	€ 70,00	120	83	69%	15,9%	€ 13,52	69%	€ 19,55	€ 5,49						
	D	€ 80,00	360	287	80%	18,2%	€ 15,45	80%	€ 19,39	€ 5,45						
									<b>Totaal</b>	<b>€ 10,94</b>	0,0%	63,5%	36,5%	€ -	€ 6,95	€ 3,99
<b>Totaal</b>		<b>€ 440,00</b>				<b>100%</b>	<b>€ 85,00</b>		<b>€ 302,45</b>	<b>€ 85,00</b>				<b>€ 46,67</b>	<b>€ 30,98</b>	<b>€ 7,36</b>
														54,9%	36,4%	8,7%

Landscaping and cleaning: The costs of landscaping and cleaning are allocated proportionately to the various zones (the higher the number of properties, the higher the costs for cleaning and landscaping) on

<sup>2</sup> Where reference is made to maintenance costs in connection with this maintenance key, this also includes the relevant personnel costs.

the basis of the number of properties subject to registration per zone for which landscaping and cleaning costs are incurred. The following types of property subject to registration are included in the count of the number of properties subject to registration.

- Tunnels and viaducts
- Rural roads and perimeter roads
- Plant and planter clusters
- Paving
- Bus stations
- Car parks

The PMC apportionment per zone is used again here (see depreciation for zones 1 to 7) and the basis 'use' is accordingly factored into the calculation. The number of properties is the correct measure for the allocation on the basis of use as it is in line with the contractual agreements with the suppliers.

#### **Bus transport**

The costs for the concession for the landside bus transport are apportioned by means of a separate key. As all three PMCs use this service, the following basis has been used: the 12 different bus routes that make up the landside bus transport are used mainly to travel from the centre to parking locations and buildings (and vice versa). Considering this, a calculation was performed of the number of routes that travel across a specific zone and the frequency with which those routes travel at various times on a day. Intensity per zone was calculated on that basis, and the final concession costs were apportioned across the PMCs Aviation, Real Estate and Parking, using the PMC apportionment per zone (see depreciation costs).

Fictieve voorbeeldberekening Bustransport					
<b>A. Route</b>					
<b>(over welk areaal en hoeveel keer per rit)</b>					
	<b>Areaal 1</b>	<b>Areaal 2</b>	<b>Areaal 3</b>	<b>Totaal</b>	
buslijn 1	1	2	1	4	
buslijn 2	2	1		3	
buslijn 3	1		1	2	
<b>Totaal</b>	<b>4</b>	<b>3</b>	<b>2</b>	<b>9</b>	
<b>B. Frequentie per uur per dag (deel)</b>					
	<b>buslijn 1</b>	<b>buslijn 2</b>	<b>buslijn 3</b>	<b>totaal</b>	
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	
	<b>6</b>	<b>5</b>	<b>8</b>	<b>19</b>	
<b>C. Frequentie per week</b>					
<b>(B* uren per dagdeel* dagen per week)</b>					
	<b>buslijn 1</b>	<b>buslijn 2</b>	<b>buslijn 3</b>	<b>totaal</b>	
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	
	<b>255</b>	<b>184</b>	<b>304</b>	<b>743</b>	
<b>Frequentie tov totaal</b>	<b>34%</b>	<b>25%</b>	<b>41%</b>	<b>100%</b>	
*) spits is 8 uur per dag, dal is 11 uur per dag, avond is 5 uur per dag (alleen op werkdagen)					
<b>D. Intensiteit (= A x C totaal)</b>					
	<b>Areaal 1</b>	<b>Areaal 2</b>	<b>Areaal 3</b>	<b>Totaal</b>	
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	
<b>Totaal</b>	<b>1,2</b>	<b>0,9</b>	<b>0,8</b>	<b>2,9</b>	
<b>E. PMC verdeling per areaal</b>					
<b>(o.b.v. afschrijvingsleutel)</b>					
Aviation	63%	0%	0%		
Real Estate	5%	36%	50%		
Parking	32%	64%	50%		
<b>F. Resultaat (= D x E)</b>					
	<b>Areaal 1</b>	<b>Areaal 2</b>	<b>Areaal 3</b>	<b>Totaal</b>	<b>Sleutel</b>
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
	<b>1,25</b>	<b>0,93</b>	<b>0,75</b>	<b>2,93</b>	<b>1,00</b>

Ten allocation keys are determined on the basis of the steps described above:

1. The keys for depreciation: 7 unique keys per Zone (Zone 1 to 7)
2. The key for general costs: maintenance
3. The key for general costs: landscaping and cleaning
4. The key for bus transport

#### Measurement method and frequency

##### Consultation

The keys for depreciation: 7 unique keys per Zone (Zone 1 to 7);

**The key for Zone 1** for the years of the charges period is determined as follows: the results of the passenger survey, actual passenger numbers, actual drive-in movements at car parks in the central area (North) and drive-in movements at parking facilities of the Real Estate offices and hotels in the central area of the 2 years<sup>3</sup> preceding the charges period serve as the basis for determining the key. The numbers of traffic movements change as follows for the key for years of the charges period:

The movements in the passenger numbers are based on traffic and transport developments as included in the 3 years of the charges period. The trend movements of the 2 to 6 years preceding the charges period are used for the other input variables (number of persons in a group of travel companions, drive-in movements and type of transport). No drivers are available for these input variables that make an accurate forecast possible. The information in the report of the Schiphol Multimodal Hub Network Study (Netwerkstudie Multimodale Knoop Schiphol) (date of publication 3 July 2017) is used for the adjustment of the number of public transport transfer passengers (travellers for whom Schiphol is neither the origin nor the destination) changing from bus to bus or from bus to train or vice versa. For the calculation of the adjustment, see the description with the depreciation costs for Zone 1. The adjustment of 1,537,000 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.

**The key for Zones 2 - 7** for the years of the charges period is determined as follows: the actual use of 2 years preceding the charges period serves as the basis for determining the key. This is a 100% allocation to Non-Aviation and is assumed to be constant for the years of the charges period.

The key for general costs: maintenance

The key for the years of the charges period is determined as follows: the estimated purchase values of the properties subject to registration for Zones 1 to 7 at 31 December 2021 and the associated maintenance costs for the calendar year 2021 serve as a basis for determining the key. The key changes as follows for the years of the charges period: The changes in landside infrastructure of the (existing and new) properties subject to registration as included in the Aviation Development Plan in the years of the charges period are allocated to a Zone (1 to 7) and then added to the purchase value per Zone. The maintenance costs for the years of the charges period are based on the Multi-year maintenance plan.

The key for general costs: landscaping and cleaning

The key for the years of the charges period is determined as follows: the estimated number of properties subject to registration for Zones 1 to 7 at 31 December 2021 serves as a basis for determining the key. The key changes as follows for the years of the charges period: The changes in the number of properties subject to registration as included in the Aviation Development Plan in the years of the charges period are allocated to a Zone (1 to 7) and then added to the existing properties subject to registration per Zone.

The key for bus transport

The key for the years of the charges period is based on the number of bus routes and the frequency with which buses travel on those routes per Zone (1 to 7) at the reference date 1 July preceding the first year of the charges period and is assumed to be constant for all years of the charges period. No driver is available for the number of bus routes and their frequency per Zone that makes an accurate forecast of changes in the years of the charges period possible.

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<sup>3</sup> See the disclaimer regarding base years in Section 4.1

For the movements in costs in the years of the charges period where this allocation key applies, see categories 1 to 3 and categories 6 to 10 as described in the main document Section 6.4 planning & control cycle.

Financial accounts

The keys of the individual years of the three-year charges period determined at the time of the consultation are used to allocate the actual costs of the cost centres.

**Manager**

Sr. Manager Aviation Navigator

## A6a Aviation/Other – Airport Charges

Cost centre 27025 A- Airport Charges

Allocation: 100% PMC Aviation and 100% PMC Security

### Description of 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

### Revenue types

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

The airport charges and fuel concessions serve the aviation activities in full for each of the three years of the charges period and are allocated to the PMC Aviation, except for the Security Service Charge recorded, which is allocated in full to the PMC Security.

For the movements in revenues in the years of the charges period where this allocation key applies, see the main document section 6.4.1.1. Revenue

#### Financial accounts

The key of the individual years of the three-year charges period determined at the time of the consultation is used to allocate the actual revenues of the cost centres.

### Manager

Sr. Manager Aviation Navigator

## A7b Aviation/Other

Cost centre 27000 A-Aviation Other

Allocation: PMC Aviation and PMC Security – shared key based on personnel costs of PMC Aviation & Security

### Description

The cost centre referred to is part of the 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

\*These are claims allocable to aviation activities, as well as orders for penalty payments and fines imposed under public and criminal law, whereby RSG or its affiliated companies may be actually held liable by administrative bodies or other third parties. The costs that can be recognised are the amount of the claim up to the policy excess, or the amount that cannot be recovered from the insurance. Where the claim results from gross negligence or serious fault on the part of (directors of) RSG or its affiliated companies, these costs cannot be allocated to aviation activities. In no case can orders for penalty payments, claims or fines imposed under public or criminal law be allocated to aviation activities. Claims are not budgeted and are therefore not incorporated in the calculation of airport charges. Actual costs arising from claims cannot be treated as recoverable items. The Corporate Legal department is responsible for handling claims and during this process discusses with other departments such as the Sr. Manager Aviation Navigator and Pricing the accounting method to be applied to the costs.

### Cost types

The main costs here are personnel costs, and to a lesser extent consultancy fees, auditor's fees for auditing the financial accounts and external staff. Furthermore specifically: bad debt provisions, claims and ACM regulatory costs.

### Revenue types

None.

### Economic basis for allocation

The costs of this staff department are the BA overhead of Aviation, and are therefore allocated to the PMCs Aviation and Security. The best drivers 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 PMCs Aviation and Security.

### Consultation

The key for each year of the three-year charges period is determined in the year preceding the three-year charges period. The key is based for each year on the proportion in the budgeted

personnel costs of the PMCs Aviation and PMC Security per individual year of the three-year charges period.

For the movements in costs in the years of the charges period where this allocation key applies, see category 1 personnel costs, category 8 hiring of external personnel and category 10 other external costs and miscellaneous costs as described in the main document Section 6.4 planning & control cycle.

Financial accounts

The keys of the individual years of the three-year charges period determined at the time of the consultation are used to allocate the actual costs of the cost centre.

**Manager**

Sr. Manager Aviation Navigator

## A7d Aviation/SSE – SSE Staff departments

Cost centres of the Safety, Security & Environment department

Allocation: shared key of the PMC Aviation and the PMC Security

### Description of department

The departments referred to here are Safety, Security & Environment staff departments.

Cost centre number	Cost centre Name	Activities	Type of assets recorded at cost centre
23000	SSE-M Management	Management of the Security, Safety and Environment clusters.	None
23200	SSE-Company Security and Security Compliance	Incident investigation, enforcement and imposing sanctions, policy and control, permits, quality control and compliance with security measures (Corporate Investigation Services, see internal invoicing D17b).	None

### Cost types

Mainly personnel costs.

### Revenue types

None.

### Economic basis for allocation

The allocation of cost centre 23000 is based on the focus areas and the associated time spent by the FTEs. These focus areas are Security Operations, Security Policy, Fire Brigade, Crisis & Safety Training, Health, Safety & Environment (HSE), Business Platform IT, Joint Integral Safety Office and Company Security and Security Compliance (back office). A description of the activities carried out by these departments is provided in the main document.

The allocation of the costs to cost centre 23200, which mainly consist of personnel-related costs, is based on the apportionment of FTE activities across Aviation and Security. The FTEs of the Corporate Investigation Services are not included in the AVI/SEC apportionment because these are already included in D17b Corporate Investigation Services.

### Consultation

The key for each year of the three-year charges period is determined in the year preceding the three-year charges period. The key is based for each year on an apportionment of the activities of the FTEs to PMC Aviation and PMC Security. The FTEs who perform activities for the PMC Security, such as Compliance & Quality Control, are allocated to the PMC Security, and the FTEs who perform activities for Aviation, such as incident investigation, are allocated to the PMC Aviation. The time spent by the SSE employees per activity is determined in consultation with the management for the years of the charges period (on the basis of past figures of the 3 years already completed preceding the charges period).

For the movements in costs in the years of the charges period where this allocation key applies, see category 1 personnel costs as described in the main document Section 6.4 planning & control cycle.

Financial accounts

The key of the individual years of the three-year charges period determined at the time of the consultation is used to allocate the actual costs of the cost centres.

**Manager**

Sr. Manager Aviation Navigator

## A7e Aviation/AO&AP – Operational Planning

Cost centre of DDO/PP&D department

Allocation: shared key to the PMCs Aviation, Security & Premium Services

### Description of department

The Personnel Planning & Development department is responsible for the roster planning of all operational Airport Operations & Aviation Partnerships (AO&AP) departments and also for those of the Security, TOM (the Emergency Repair Service) departments, the Fire Brigade and a number of other roster groups. The objective is that the right number of people with the right qualifications can carry out their duties on their scheduled working day. 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 personnel 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 Day2Day Operations/Personnel Planning & Development (DDO/PP&D) cannot be directly allocated to one PMC. The costs of DDO/PP&D are incurred for the benefit of various 'operational' departments. Allocation to multiple PMCs applies in part to these operational departments. The costs of DDO/PP&D are accordingly also allocated to several PMCs. The number of FTEs at the departments for which planning is to be carried out is used to determine the apportionment key for DDO/PP&D, as the number of FTEs is a good driver for the extent to which DDO/PP&D performs work for the operational departments.

The apportionment key is therefore determined on the basis of the FTEs per operational department within the various PMCs. The key is thus determined for each PMC on the basis of the number of FTEs.

### Measurement method and frequency

#### Consultation

The deployment of the number of FTEs at the departments for which planning is to be carried out is determined in the year preceding the three-year charges period (during the Tactical Planning process) by the AO&AP Management Board on the basis of the frameworks and standards issued by the Schiphol Management Board for each separate year of the charges period. This approved deployment serves as input variable for the calculation of the key for each year of the charges period.

For the movements in costs in the years of the charges period where this allocation key applies, see category 1 personnel costs, category 8 hiring of external personnel and category 10 other external costs and miscellaneous costs as described in the main document Section 6.4 planning & control cycle.

Financial accounts

The key of the individual years of the three-year charges period determined at the time of the consultation is used to allocate the actual costs of the cost centres.

**Manager**

Sr. Manager Aviation Navigator

## A7f Aviation/SSE – Health, Safety & Environment

Cost centre of the Health, Safety & Environment department

Allocation: shared key of the PMCs Aviation, Security and Non-Aviation

### Description of department

The Health, Safety and Environment (HSE) department supports the line in managing health, safety and environment risks. At Schiphol, the line managers are responsible for their HSE performance. They are given support (both solicited and unsolicited) by the HSE Office, by means such as tools, analyses, incident investigations and reports, advice and permit coordination.

The HSE Office consists of two parts: Strategy & Advice and Compliance & Analysis.

Strategy & Advice serves as the expertise centre for HSE matters, including the development of HSE-related Schiphol policy and the design, management and maintenance of the HSE management system. Compliance & Analysis engages in permit coordination, incident investigations, trend and other analyses and providing direction and coordination of second-line Monitoring and Enforcement of HSE regulations.

In addition to the recurring activities of the HSE Office, it also carries out programme-level activities such as Schiphol 4 Safety (stimulates, within Schiphol, the development towards proactive organising, collective behaviour, learning capacity and leadership) and Measure & Report Safe Performance (focuses on progressing the development of notifying, registering, reporting and analysing undesirable events in the area of Health, Safety & Environment).

In addition, the department has an important independent role in monitoring the requirements of the European Aviation Safety Agency (EASA). EASA has imposed requirements (concerning safety and other matters) relating to the infrastructure, aviation-related processes and airport organisation. Those requirements are monitored by Schiphol, as holder of an EASA certificate (for instance if a situation or policy changes). The 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	SSE-M Health Safety & Environment	Schiphol Health, Safety and Environment strategy and policy	None

### Cost types

The costs are mainly personnel costs, costs of hiring external personnel, consultancy fees and costs of material.

### 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 preceding the three-year charges period. The key is based for each year on an apportionment of the activities of the FTEs to PMC Aviation, PMC Security and PMC Non-Aviation. The time spent by the HSE employees per activity is determined in consultation with the management for the years of the

charge period (on the basis of past figures of the 3 years already completed preceding the charges period).

For the movements in costs in the years of the charges period where this allocation key applies, see category 1 personnel costs, category 8 hiring of external personnel, category 9 materials and category 10 other external costs and miscellaneous costs as described in the main document Section 6.4 planning & control cycle.

Financial accounts

The key of the individual years of the three-year charges period determined at the time of the consultation is used to allocate the actual costs of the cost centres.

**Manager**

Sr. Manager Aviation Navigator

## A7h Aviation/SSE – Business Platform IT

Cost centre 23125 Business Platform IT

Allocation: shared key of the 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 and management and licences of all IT systems that are primarily used by SSE.	IT assets belonging to the services

The Business Platform IT department is responsible for the maintenance and management and the licences of all IT systems that are primarily used by SSE. As a result, the customer focus is given central importance and data and technology are utilised to achieve maximum value for the business and its direct customers. This method of organising also reduces underlying dependencies, which improves time-to-market, and this is crucial in the continually changing environment of our airport. Important services for SSE include the Security lanes, Security Scans, X-rays, Explosive Tracing Devices (ETD), No-Q ports, Central Control Room Infrastructure (GMI) and the Public Reporting System (OMS). All these services play a vital part in safeguarding airport security or in the activities of the fire service.

### Cost types

The direct costs per Business Platform IT service consist of 1.) outsourcing and 2.) hours.

- Outsourcing

The contracts entered into for management of (one or more) services and/or data and telecommunication costs are recorded under outsourcing. SSE is the primary client for all services, but other internal departments also use the services. This is reflected in a shared allocation key based on the allocation of underlying activities to users.

- Hours

The allocation of hours is carried out in various ways, depending on whether this concerns the deployment of internal staff, external staff or a combination the two. The hourly rates of internal staff and external staff are determined in different ways, and the levels of these hourly rates therefore differ accordingly (see also Section 6.2.3. in the main document).

### Revenue types

Business Platform IT has non-recurring revenue from capitalisation of internal and external hours in connection with projects that result in an asset. These revenues are accounted for as negative costs (reduction of revenue type concerned).

### Economic basis for allocation

Allocation is based on use. The allocation method is detailed in the next section.

## Measurement method and frequency

### Consultation

The apportionment keys are calculated in the year preceding the next charges period. The direct costs (outsourcing and hours) are budgeted at service level per year in the year preceding the charges period, as part of the Business Planning process by the responsible budget holder, who is involved in providing and building the services. This budgeting serves as input for the calculation of the direct costs for the years of the charges period.

The allocation of the costs of Business Platform IT proceeds in three steps.

1. Allocate costs to initiatives and services.<sup>4</sup>
2. Allocate PMCs to initiatives and services.
3. Calculate the apportionment key.

The PMC allocation based on use is multiplied per Business Platform IT service by the budgeted costs (excluding depreciation) of the IT service. A weighted average apportionment is produced from the sum total of this calculation for all Business Platform IT services. This weighted average apportionment is the total Business Platform IT PMC key that is calculated for the individual years of the charges period and is applied for the allocation of all Business Platform IT costs excluding depreciation.

### Financial accounts

The keys of the individual years of the three-year charges period that were determined at the time of the consultation are used to allocate the actual opex costs excluding depreciation of the cost centres.

## Manager

Sr. Manager Aviation Navigator

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<sup>4</sup> The generic services that are used by these services, such as computer centres and server use, are part of the OU IT&D allocation key and are therefore not included in the Business Platform IT key.

## Appendix A List of Business Platform IT services with associated PMC apportionment<sup>5</sup>

100% allocatie naar PMC Security	
<b>Diensten</b> 122200_ABLOY 122205_AEOS 122220_BIOD VERIFY - BIOMEDICAL 122230_BOARDINGPASS READER AND PRINTER - HRF 122245_CBS BADGE CENTER 122265_EMULATORS CT SCANS 122295_HMS 122305_I-FENCE 122315_IPM 122320_LAG - LIQUIDS AEROSOLS AND GELS 122325_MANAGEMENT AND STORAGE 122330_MOBILE READER SOFTWARE 122340_PGD - STAFF AND GOODS GATEWAYS 122360_RANDOMIZER 122370_SCC - SECURITY CONTROL CENTER - ELS WEB 122405_SIMS 122410_SOM - SECURITY ONDERSTEUNENDE MIDDELEN 122415_SS - SAFETY AND SECURITY 122425_SSPC 122430_ST LINES SECURITY GENERAL 122450_VESTA 122455_WDD - WISSELDEUREN DIENST 122470_PROJECTPASSES 122495_SMART SECURITY 693128 - Security Vertrekfilter 1 693129 - Security Vertrekfilter 2 693130 - Security Vertrekfilter 3 693131 - Security Vertrekfilter 4 693132 - Security Transfer Filter EF 693133 - Security Transfer Filter GH 693155 - Security Tijdelijk Vertrekfilter 0 ntb_Security A-pier ntb_Security Transfer filter	<b>Omschrijving activiteit</b> Digitaal programmeerbare sloten voor de periferie Applicatie voor managen van toegang op deuren, liften etc. Beveiligde personeelsdoorgangen Boardingpass lezer en printer tbv High Risk Flight clusters Afspraken syst.. Tbv flow in het BC Systeem tbv IT besturing CT scans X-ray ondersteunende dienst Radar gestuurd camerasysteem periferiebeveiliging De pasprinters in het badge center Security asset tbv scanning Liquids, Aerosols, Gels) Tijdelijke fysieke opslag in loods, oa security assets Autorisaties van een schipholpas uitlezen Personeels- en Goedeem Doorgangen Apparaat tbv at random steekproef binnen het screenings proces (tbv extra controles). Registratieprogramma voor meldingen Security incident man. Systeem Ondersteunende middelen tbv security proces Digitale test voor schipholpas Faciliteiten voor automatische grenspassage Telematics communicatielijnen Security Algemeen Toegangsbeheersysteem Systeem tbv sturen passagiersstromen Aanvragen en printen projectpassen. Smart Security is een sensoroplossing die het huidige Security proces automatiseert Assets & services tbv Security Vertrekfilter 1 Assets & services tbv Security Vertrekfilter 2 Assets & services tbv Security Vertrekfilter 3 Assets & services tbv Security Vertrekfilter 4 Assets & services tbv Security Transfer Filter EF Assets & services tbv Security Transfer Filter GH Assets & services tbv Security Tijdelijk Vertrekfilter 0 Assets & services tbv Security A-pier Assets & services tbv transferfilters
100% allocatie naar PMC Aviation	
<b>Diensten</b> 122260_EMERGENCY RESPONSE TOOL 122355_Q-PULSE 122400_SELF SERVICE BOARDING 122435_SCHIPHOL VIRTUEEL OEFENEN 122445_VEILIGHEIDSPASPOORT 122505_OMS	<b>Omschrijving activiteit</b> Emergency response tool Vervanger van ASIS (incident registratie systeem) Self service boarding Oefenprogramma voor de brandweer Programma voor skills van medewerkers Brandmeld installatie met verbindingen
100% allocatie naar PMC Parking	
<b>Diensten</b> 122250_CCRP 122335_PARKING CONTROL ROOM	<b>Omschrijving activiteit</b> Assets tbv regievoering parking, oa camera monitoring Camera's tbv regievoering parking, oa camera monitoring
100% allocatie naar PMC Privium	
<b>Diensten</b> 122350_PRIVIUM VERIFY	<b>Omschrijving activiteit</b> Dienst tbv toegangsbeheer/check privium leden

<sup>5</sup> The generic services that are used by these services, such as computer centres and server use, are part of the OU IT&D allocation key and are therefore not included in the Business Platform IT key.

Gedeelde sleutel		
Allocatie wet luchtvaart op basis van	Diensten	Omschrijving activiteit
Verdeling obv: verhouding aantal camera's aan luchtzijde en landzijde	122280_GMI - GEMEENSCHAPPELIJK MELDKAMER INFRASTRU	Digitaal camerasyt. Voor security, Kmar, Douane en KLM
A5 Staven & Concern	120915_BOW TIE XP	Risicomanagement assessment tool
A5a landzijdige veiligheid	NTB_TAXIBUFFER CAMERA'S	Camera's specifiek voor monitoring taxibuffer autotaxi's
Verdeling obv #: aantallen intercoms	122310_INTERCOM	Spreek-luister verbindingen Schiphol
Verdeling obv #: aantallen camera's	ntb_TUNNELVEILIGHEID CAMERAS	Camera's kaagtunnel en buitenveldertunnel
Verdeling obv #: hardware	122235_CAMERA CONNECT	Camera systeem
Verdeling obv #: meldingen regiecentrum	122300_HTS000 - CENTER CENTER COMMUNICATION SYSTEM	Communicatie systeem regiecentrum
Verdeling obv: gebruik per pmc per activiteit	121315_SEAMLESS FLOW	Dienst tbv flowoptimalisatie
gewogen sleutel (kn & opbr =neutraal)	122480-LVNL Camera's	Camera's, uitleesposities, server, netwerk tbv LVNL (wordt gefactureerd aan LVNL)

### Explanatory information on activity highlighted in grey:

**OMS** Fire Alarm System with connections – entirety of fire alarm sensors and network to ensure that fire alarm signals are transmitted to the manned fire alarm centre. The costs for OMS are allocated in full to Aviation as they relate to fire alarms for the airports process. There are a number of OMS connections at third parties (mainly lessees of Commercial). The costs for this are invoiced and are not part of this allocation.

**Central Control Room Infrastructure (GMI)<sup>6</sup>**: a department within Security is the functional owner of the costs of this ICT service. The allocation is based on the location of the cameras, differentiating between:

- landside: these are all areas located before the security check;
- airside: these are the areas that passengers move into after the security check has taken place as well as other non-public areas.

Airside areas are areas where security measures apply that are primarily aimed at protecting the aircraft (passengers, crew and baggage); they are also known as the SRA-(CP) areas. These airside areas are: in the Terminal complex: departure lounges and piers, baggage basements and unloading quays. Outside the Terminal complex: checkpoints, aprons, landing area and fire stations, as well as the hangars and the GA terminal at Schiphol East. Landside areas are the areas in which, besides the security objective, a clear company security purpose also applies, i.e. the protection and continuity of operations, also referred to as the non-SRA-(CP) areas. These landside areas are: in the Terminal complex: arrival and departure halls, Plaza. Outside the Terminal complex: Jan Dellaertplein, drop-off roads, Transportstraat and Expeditiestraat and the SHG building

The allocation to the PMCs is determined as follows:

- The costs of the cameras that are located in the airside areas are allocated in full to aviation activities.
- The costs of the cameras put up in the landside areas are allocated on the basis of the general terminal key.
- The costs of landside cameras specifically for non-Aviation areas (such as car parks) are allocated in full to Non-Aviation.

**Intercom** connections at Schiphol. Hardware and intercom connections that can be used to contact the control centres in the event of an emergency. This is set up from a safety perspective, mainly in lifts and multi-story car parks. The costs have a shared key on the basis of the number of intercoms per user. There are also intercom connections in Parking assets and Schiphol Commercial buildings.

**Seamless Flow**: the PMC apportionment of the Seamless Flow service is based on the following principles:

- Developments costs are apportioned equally between Aviation and Security.
- Costs of Enrolment kiosks at Departures are apportioned equally between Aviation and Security.

<sup>6</sup> The costs of cameras at car parks are an exception, as these are allocated in full to Non-Aviation

- Costs of Enrolment kiosks at Arrivals are allocated to Security (possibly also for Aviation if these are used for return flights).
- Costs of Seamless Flow Border gates are allocated to Security.
- Costs of Seamless Flow Boarding Gates, Biometric SSDOP and Biometric Check-in desk are allocated to Aviation.
- Costs of the apron are apportioned equally between Aviation and Security.

## A7i Aviation/AO&AP – PPI and APOC

Various cost centres of the PPI department and the APOC

Allocation: shared key to the PMC Aviation, Parking and Real Estate

### Description of department

#### Process Performance & Improvement (PPI)

PPI is responsible for preparing the capacity declaration (in cooperation with the analysis team and Strategy & Airport Planning) and leading the process for coordinating and consulting on this capacity declaration. PPI also facilitates the definition, prioritisation and programming of solutions for bottlenecks in the Integral Capacity Plan (capacity and quality) into a feasible and achievable project portfolio (including coordination with stakeholders & alignment with the Mid Term Plan)

PPI manages and progresses the development of the AO&AP operating vision and basic principles (CONOPS, Process Visions, process descriptions and standard Schedules of Requirements) and is also responsible for translating user requirements into performance agreements for the process departments and contracting (in cooperation with procurement – hub/spoke) of the performance agreements into SLAs with parties in the chain.

PPI is subdivided into the following four process management departments: Aircraft process, Passenger process, Landside access process and Baggage process.

#### Airport Operations Center (APOC)

In the APOC, the operations at Schiphol are prepared from the D-7. The APOC is responsible for delivering the Airport Operations Plan (AOP). This plan provides guidance for various departments in the operational coordination and execution. The APOC also puts together a temporary crisis organisation on the request of the Airport Crisis Team (CVO) or in response to a significant planned or unplanned deviation from operations. The coordination of consultation with Eurocontrol in connection with the AOP-NOP connection (connection of European airspace to the ground operations at Schiphol) is also assigned within the APOC.

Cost centre number	Cost centre Name	Activities	Type of assets recorded at cost centre
20200	AO&AP APOC Management	APOC senior management department	None
20210	AO&AP APOC Operations	Preparation of the daily operational schedule	None
21502	AO&AP PPI Management	PPI senior management department and secretariat	None
21522	AO&AP PPI Process Enabling and Improvement	Integral process improvement across cluster borders, incl. portfolio management	None
21532	AO&AP PPI Airport & Airline Solutions	Translating customer demand into feasible/achievable solutions	None
21535	AO&AP PPI Information Management	Supporting Functional Management of the operational applications	None

### Cost types

The main costs are personnel costs. In addition, there are also costs of temporary hiring in the event of sickness or absence of permanent staff.

### Economic basis for allocation

Given the nature of the activities, the costs of PPI and APOC cannot be directly allocated to any single PMC. The costs of PPI and APOC are incurred on behalf of various 'operational' process departments (Aircraft, Baggage, Passenger and Landside Access). To some extent, an allocation to several PMCs applies in these operational process departments. The costs of PPI and APOC are therefore also allocated to several PMCs. In order to determine the apportionment key of PPI and APOC, a weighted average is calculated of the numbers of FTEs of the operational process departments at PPI (Aircraft, Baggage, Passenger and Landside Access) multiplied by the allocation 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 numbers of FTEs at the departments are used because the number of FTEs is a good driver for the extent to which PPI and APOC carry out activities on behalf of the operational process departments.

Fictieve voorbeeldberekening A7i						
	Fte	Sleutel	Allocatie	Aan	Fte * Allocatie	
PPI Aircraft Process Management	24,0	A1a	100%	Aviation	24,0	
PPI Baggage 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	
<b>Totaal</b>	<b>72,0</b>				<b>72,0</b>	
<b>Sleutel A7i</b>						
					Aviation	86,7%
					Real Estate	4,8%
					Parking	8,5%
						<b>100%</b>

### Measurement method and frequency

#### Consultation

The deployment of the number of FTEs at the process departments (Aircraft, Baggage, Passenger and Landside Access) is determined in the year preceding the three-year charges period (during the Tactical Planning process) by the AO&AP Management Board on the basis of the frameworks and standards issued by the Schiphol Management Board for each separate year of the charges period. This approved deployment serves as input variable for the calculation of the key for each separate year of the charges period. This input variable is then multiplied by the allocation key for each year of the charges period of the process departments.

For the movements in costs in the years of the charges period where this allocation key applies, see category 1 personnel costs, category 8 hiring of external personnel and category 10 other

external costs and miscellaneous costs as described in the main document Section 6.4 planning & control cycle.

Financial accounts

The key of the individual years of the three-year charges period determined at the time of the consultation is used to allocate the actual costs of the cost centres.

**Manager**

Sr. Manager Aviation Navigator

## A9c Aviation/ASM – Asset Management Staff Departments

Cost centres of the Asset Management Staff department

Allocation: shared key based on the costs of the operational departments of Asset Management to all PMCs except for those that do not purchase any services from Asset Management

### Description of 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 available operating assets. 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	Management of ASM	None
24500	ASM/DDA/Management	Management of Digital, Data & Analytics (DDA). The cost centre comprises the costs of the manager.	None
24520	ASM/DDA/Digital & Innovation	Digital & Innovation drives innovation of the Assets and of the ways of working within ASM. This innovation can be of a technical nature, such as the automatic passenger bridge, or of a digital nature, such as real-time insight into asset availability or predictive maintenance	None
24505	ASM/DDA/Asset Information	Asset Information is the expertise centre within Schiphol. D&A was established to monitor the quality of our data and to aid the entire organisation in being more data-driven in its work. Specialists work here, classed by discipline and scope.	None
24510	ASM/DDA/Asset IT	Asset Management IT is the IT department within the ASM department. Both the technical and functional administrators that keep the IT services for ASM operational are represented within this department. AIS does this primarily for ASM, but also offers these IT and other services for CAPEX projects (by recording hours in time sheets that are charged to these projects and capitalised). They build and manage reliable IT services to support the current and future ASM processes.	None
25500	ASM/DEV/Management	The Development & Sustainability (D&S) department is a commissioning entity and developer within ASM for all projects in which an Asset is developed. The department manager is directed by the senior manager and also comprises the Executive Principals in the Major Projects team. In addition, the junior principals and communication staff of the major projects also report to the senior manager of D&S.	None

Cost centre number	Cost centre Name	Activities	Type of assets recorded at cost centre
25505	ASM/DEV/Realization	Realization comprises a team of principals including a manager. Schiphol uses the PRINCE2 project management method; the principal has the role as it is formulated in this method. This means that the client is responsible, inter alia, for the business case, stakeholder management and risk management of the business case.	None
25510	ASM/DEV/Airport Development	AD consists of a team of developers including a manager. They are responsible within the projects for the Schedule of Requirements, from start to finish for the projects that are directed by the Development & Sustainability department. The costs of AD are charged to projects by recording hours in time sheets.	None
25520	ASM/DEV/Sustainability, energy management & Reports	This team is responsible for developing, reporting on and coordinating ASM's Energy and Sustainability strategy in line with the RSG strategy (Sustainability Vision 2050, with the associated Roadmap Sustainability: zero emission and zero waste. It is also responsible for reporting on and coordinating 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 that provide first-line fault clearance on a 24/7 basis. The management of AC is assigned to this cost centre.	None
26005	ASM/AC/Technical Operations	Technical Operations is responsible for the 24/7 operations within ASM, including first-line fault clearance.	None
26010	ASM/AC/Technical Expertise Office	The Technical Expertise Office is responsible for a number of overarching services to support the various clusters within Asset Continuity. This includes services relating to Systems-based Contract Management, Stakeholder Management, Strategic Plan Development, etc.	None

### Cost types

The costs are mainly personnel costs and – to a lesser extent – consultancy fees and the costs of hiring external personnel. Further specific items concern the costs of contributions to personnel provisions and negative costs for defining targets.

### Revenue types

None

**Economic basis for allocation**

The costs of the Asset Management staff departments (as shown in the table under A9c) are incurred for the purpose of the 'operational' clusters within Asset Management (AC/Outside, AC/Inside, AC/Infra, AC/Passenger Facilities and AC/Luggage). These operational departments partly involve an allocation to various PMCs. Therefore the costs of the Asset Management staff departments are also allocated to various PMCs. The apportionment key of the Asset Management staff departments is determined on the basis of the keys of the operational departments already known. 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.

In respect of Terminal (Inside, Baggage and Passenger Facilities), this relates to the costs before internal invoicing takes place (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 large amounts are involved, 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 preceding the three-year charges period. The key is based for each year on the proportion of the budgeted costs of the operational departments per individual year of the three-year charges period and then multiplied by the PMC apportionment per operational department.

For the movements in costs in the years of the charges period where this allocation key applies, see category 1 personnel costs, category 8 hiring of external personnel and category 10 other external costs and miscellaneous costs as described in the main document Section 6.4 planning & control cycle.

Financial accounts

The key of the individual years of the three-year charges period determined at the time of the consultation is used to allocate the actual costs of the cost centres.

**Manager**

Sr. Manager Group Navigator

## A9d Aviation/AO&APOPS – Airport Operations & Aviation Partnerships staff departments

Cost centres of the Airport Operations & Aviation Partnerships department

Allocation: shared key based on costs of the Airport Operations & Aviation Partnerships department to various PMCs

### Description of 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 Center (APOC).

ABD is responsible for getting the customer wishes from the airlines, the cargo community and co-makers. The goal is to progress the development of and strengthen the relationship with our customers within the end-to-end airline journey. PPI is responsible for preparing the capacity declaration (in cooperation with the analysis team and Strategy & Airport Planning) and leading the process for coordinating and consulting on this capacity declaration. PPI also facilitates the definition, prioritisation and programming of solutions for bottlenecks in the ICP (capacity and quality) into a feasible and achievable project portfolio.

DDO is, on a 24/7 basis, the implementing organisation within Airport Operations & Aviation Partnerships and is responsible for the integral coordination of the End-to-End Aircraft and Passenger Flows and proactively targeting the customer wishes and the process performance during the day of execution (Coordination). The APOC is responsible for delivering the Airport Operations Plan (AOP) for the execution and implementation of chain management.

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 the secretariat	None
20500	AO&AP Compliance, Continuity and Risk	Risk management and safeguarding 'license to operate'.	None

### Cost types

The costs in the costs centres mainly relate to personnel costs and other organisational costs.

### Revenue types

None

### Economic basis for allocation

The costs of the Airport Operations & Aviation Partnerships (AO&AP) staff departments (as shown in the table under A9d) are incurred for the purpose of the 'operational' departments within AO&AP (ABD, PPI, DDO and APOC). These operational departments partly involve an allocation to various PMCs. Therefore the costs of the AO&AP staff departments are also allocated to various PMCs. The apportionment key of AO&AP staff departments is determined on the basis of the keys of the operational departments already known. 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. Ahead of the three-year charges period, the allocation key is determined during the budgeting period for the three individual years.

#### Consultation

The key for each year of the three-year charges period is determined in the year preceding the three-year charges period. The key is based for each year on the proportion of the budgeted costs of the operational departments per individual year of the three-year charges period and then multiplied by the PMC apportionment per operational department.

For the movements in costs in the years of the charges period where this allocation key applies, see category 1 personnel costs and category 10 other external costs and miscellaneous costs as described in the main document Section 6.4 planning & control cycle.

#### Financial accounts

The key of the individual years of the three-year charges period determined at the time of the consultation is used to allocate the actual costs of the cost centres.

#### **Manager**

Sr. Manager Aviation Navigator

## 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 the Terminal complex to PMCs Aviation, Security, Concessions, Commercial

### Description of 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	Cost centre has no activities. The assets are administered accordingly and so is the property tax for the Terminal.	Terminal complex, incl. lifts and piers (plus seats), departure lounges, installations (building and air-conditioning installations), interior (incl. plants), communication and information systems and the installation operations room.  (See also A2 and A3).

### 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 allocation key A2a (100% directly allocated to PMC Aviation for Terminal).

### Revenue types

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 costs (after internal invoicing) of the ASM/AC/Inside Terminal Overall department are therefore allocated in full to the PMC Aviation (see description of D18 internal invoicing and allocation key A2a OU Aviation). The assets and associated depreciation costs of the Terminal complex (which have been registered entirely under the above cost centres) are allocated to the various PMCs via allocation in four steps:

#### Step 1

For the purpose of allocating the assets and depreciation costs, the Terminal complex is first apportioned into sections. Apportionment is 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 architectural characteristics.

**Step 2**

The costs (book value and depreciation costs) of each 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 included among the assets in the Terminal complex, are allocated on the basis of the ratio on which Internal Invoicing D12 Schiphol Commercial – Customer Contact Center and Mobile Personal Assistance is based. If an operating asset is shared, the book value and the annual depreciation costs are apportioned on the basis of the m<sup>2</sup> 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. The shared allocation also applies to plants.

In determining the floor area in use, first the allocable floor area of the Terminal complex is determined per section of the building and per floor. The benchmark used in this respect is the lettable floor area (LFA). Effective 2010, RSG applies 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 to NEN 2580 lays down exceptions to and the specific application at the Schiphol airport terminal of NEN 2580:2007 and the 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, with a view to increasing the consistency and verifiability of the measurement of the Terminal areas and related buildings. The application of the standard is audited by an external party (for instance by The Netherlands Building Coordination Consultants (Bureau Bouwcoördinatie Nederland), BBN) and a measurement certificate issued.

A list of the main points of departure of the NEN 2580 standard that are applied to the m<sup>2</sup> apportionment of the Terminal complex and related buildings is provided below.

The following are not included for the purposes of determining the floor area that can be allocated to PMCs:

- a space that is used to house or operate building installations;
- a stairwell, subject to the one-to-one rule. The one-to-one rule is the rule that the m<sup>2</sup> for a corridor that leads solely to a technical space or to an emergency door are considered to be building-related. In that case, the space is allocated to the PMC as building-related (and is therefore in line with the allocation of the technical space and the 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<sup>2</sup>;
- the surface area of parts of floors, the net height above which is less than 1.5m;

- a detached structure and a services shaft if, in the case of slanted columns, the horizontal section thereof which is less than 1.5m, including the section of space beneath it, is larger than or equals 0.5m<sup>2</sup>;
- a supporting inner wall.

A space for horizontal traffic if it is used solely for the purpose of reaching a space housing installations or an emergency exit, for which purpose the one-to-one rule is applied.

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

- inner wall (non-supporting) measured up to the core of the wall;
- inner wall (supporting) measured up to the wall;
- outer wall / outer wall construction (supporting) measured up to the wall/construction.

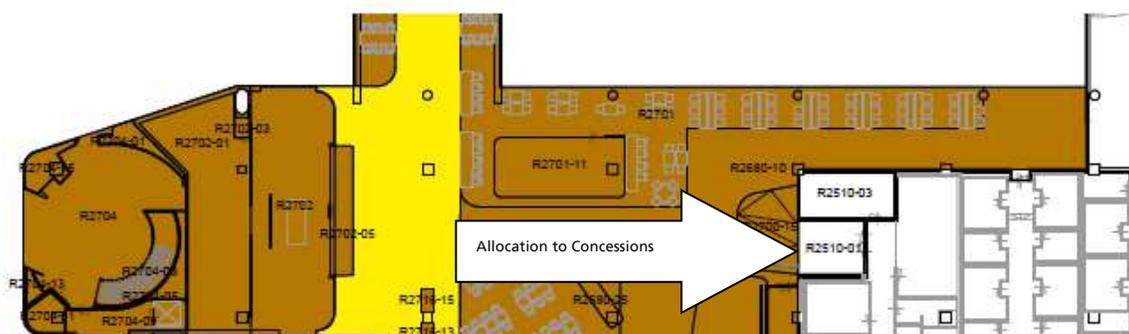
The specific points of departure of the Schiphol addendum to NEN 2580 are:

- Schiphol applies the following interpretation of the NEN 2580 term 'glaslijncorrectie' ('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 down to the ground, or starts at a height of less than 25 centimetres, Schiphol considers this to be an outer wall and it is therefore excluded in full from the LFA. Because this is a construction that is located in the outer wall and cannot be allocated to the user, it is not desirable from a commercial perspective to let the frame, according to Schiphol. In this case, the floor area is therefore measured up to the edge of the outer wall, i.e. not the glass.
- The space for parking motor vehicles within the terminal building is, however, included in the lettable floor area.
- Schiphol considers SER spaces to be building-related spaces housing installations. SER spaces are 'satellite equipment rooms' and are used to access data communication
- Expandable shops are allocated in their expanded state.
- With regard to advertising objects on a small base, the m<sup>2</sup> use is measured at a height of 1.5m.

After the lettable floor area of each section has been determined on the basis of the Schiphol addendum to NEN 2580, the distribution of this floor area across the various PMCs is determined. For this purpose, a number of rules have been laid down detailing the allocation of square metres to PMCs:

- Areas that are not part of the lettable floor area (in conformity with NEN 2580 and the Schiphol addendum to NEN 2580) are not included in the calculation of the m<sup>2</sup> 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.
- One additional linear metre of floor area is allocated across the entire width to shop windows, open shop fronts, desks, telephone booths, post boxes and machines. This also applies to expandable shops. Closed shop fronts, i.e. blind walls, are excepted from this rule. That additional metre represents the shop window function (shoppers looking at the shop window) or queues for a desk/machine. If this additional metre has been claimed by Operations as minimum required flow width, it will need to be kept free of displays/equipment, but the shop window function will remain intact and therefore one linear metre will nonetheless be allocated.

- If an advertisement with collision protection or in the shape of a protruding screen is mounted on walls, columns, or other objects, the m<sup>2</sup> are measured off at a height of 1.5 metres and allocated to PMC Media. Stand-alone advertising objects are also measured off at a height of 1.5 metres and allocated to PMC Media. One additional linear metre is also added to 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 (entirely) to aviation activities, a fixed discount (determined once) 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 m<sup>2</sup> adjustments for Terminal complex).
- The passenger toilets on the ground floor and first floor of Terminals 1, 2 and 3 are allocated on a 50% basis to both PMC Aviation and 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 the PMC Aviation.
- The allocation of square metres to the 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 (for instance, a stall, seating area or telephone booth), and therefore have no function, are allocated to the function that causes the inaccessibility. '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 area because the area is not inaccessible. These walking areas in a flow area are therefore allocated to PMC Aviation and walking areas in shopping areas to PMC Concessions.
- If a corridor can be divided into sub-corridors with several main users, this should only be done if the following requirements are met. It needs to be possible to draw a clear demarcation line by virtually extending physical spatial separation constructions such as walls (but also permanently fixed tables as these often demarcate seating areas) AND it needs to be possible to show that the main user is a different PMC. The PMC is then allocated per sub-corridor to the main user. The drawing below shows that the sub-corridor (which branches off from the main corridor) and which solely leads to the concession area of Schiphol Commercial is allocated to PMC Concessions.



- Various types of users pass through Schiphol Plaza. These may be aviation-related transient visitors such as passengers, people collecting or dropping off passengers or aviation staff, and non-aviation-related transient visitors, 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 transient visitors do not travel to Schiphol for an aviation-related purpose, the area for these transient visitors cannot be allocated to aviation activities. Each year Schiphol's Customer Insights department performs counts of the number of Schiphol Plaza users and the purpose of their visit. 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 partially 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. The percentage of aviation-related personnel and the percentage of non-aviation related personnel are not differentiated in the Schiphol Plaza Profile and Behaviour survey. Schiphol workers are stated as a separate category in the Schiphol Plaza Profile and Behaviour survey. The differentiation of this category of SPL workers is based on the most recent research 'Updating the economic significance of Schiphol'.. This research (from October 2019) has been carried out by an external party: Decisio. Various categories of SPL workers are identified in the survey. The share of aviation-related versus non-aviation-related personnel is determined as follows: employees working for air traffic control, airlines, ground handling, security services, customs, immigration and other government services . Airport personnel are allocated on the basis of the ratio derived from the Employment Survey (October 2019) whereby 65% is allocated to aviation-related personnel and 35% to non-aviation personnel. Finally, 50% of the category 'other' is allocated to aviation-related personnel and 50% to non-aviation related personnel. The 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 therefore take place at the Schiphol Plaza exits; i.e. the J. Dellaertplein exit, the exit to car park P1, the NS railway platform exits and near the stairway/lifts to the departure halls. Only departing passengers are interviewed in the latter areas because they leave Schiphol Plaza from there. People dropping off passengers may be walking through this area but are classified as 'non-target group' at that moment because they 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 dropping off 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 but are not relevant in this context. The survey is carried out each year and the same method is used for each measurement period. The definition of non-aviation-related passers-by is as follows: the total categories of travellers using public transport, leisure visitors and other passers-by plus a portion of the people working at the Schiphol location (including for instance Security company employees) who are engaged in non-aviation-related activities.

The following applies to the adjustment relating to the 'Schiphol Plaza central triangle':

The actual Customer Insights 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 of developments in the future behaviour of Plaza visitors are available for years 2 and 3. In addition, no drivers are available that can predict the developments in the future behaviour of Plaza visitors (for instance, traffic and transport development yields no insight into the behaviour of Non-Aviation Plaza visitors). For that reason, the average of the Customer Insights counts 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.

- Expeditiestraat and Transportstraat are used by vehicles on the one hand to reach the Rental Terminal warehouses, located at or in the direct vicinity of the Expeditiestraat and Transportstraat, and on the other as access route to reach the goods filters. All required airport equipment is checked at the goods filters before being allowed into the zones to which access is restricted for security reasons, called 'Security Restricted Area Critical Part' (SRA-(CP). Use of the Expeditiestraat and Transportstraat is determined when entering Expeditiestraat and Transportstraat. A count is carried out twice a year during an entire day for each of these streets. The results of these counts are representative for use during the year. The counts take place at the entrance to both streets and a separate count is performed for each street. The driver of the vehicle is asked about the purpose of the visit, and the type of cargo. All passages have the same weight in the count, regardless of the vehicle's size. The results of the counts are allocated as follows:
  - Passages in Transportstraat and Expeditiestraat to reach the warehouses located at or in the direct vicinity of the Expeditiestraat and Transportstraat are allocated to Rental Terminal.
  - Passages in Transportstraat and Expeditiestraat to reach the goods filters are allocated as follows: if the passage takes place for deliveries to shops, catering etc. the passage is allocated to the PMC Concessions. If the passage takes place for provisioning of Rental Terminal areas in the Terminal (and not for the warehouses as stated above), it is allocated to the PMC Rental Terminal. The remainder of the passages is not specific for provisioning of the concessionaires and lessees, but is necessary for managing the building (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 constant for the calculation of the adjustment of the Transportstraat and Expeditiestraat for year 2 and 3.

The results of the passage counts provide the basis for the Transportstraat and Expeditiestraat adjustment. In the Schiphol system, these streets are allocated to Non-Aviation. The initial allocation is subsequently partially adjusted (from Non-Aviation to Aviation). This adjustment relates to the use of Expeditiestraat and Transportstraat by users other than those of Non-Aviation.

The following applies to the adjustment relating to the 'Expeditiestraat and Transportstraat': 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 of developments in the future use of 'Expeditiestraat and Transportstraat' are available for years 2 and 3. In addition, no drivers are available that can predict the developments in the future use of 'Expeditiestraat and Transportstraat' (for instance, traffic and transport

development yields no insight into the ratio of the use of 'Expeditiestraat and Transportstraat'). 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 deducting use by Non-Aviation for activities such as retail and catering 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 beneath the piers (ground floor) are usually leased to airlines, ground handlers, cleaning companies, etc. These spaces are offices and business premises required by the airlines to carry out the primary operational process of handling passengers and their baggage. These spaces can be accessed in various ways, i.e. from inside the terminal, or from the perimeter roads and aprons (from outside), or from both sides. These spaces beneath the piers are not allocated to Aviation activities.
- Public transport (OV) charging points are arranged in clusters of two, and are each mounted on a small base plate. The surface area of the two base plates plus the residual area 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 OV point without stopping, and therefore no space for waiting areas is allocated. The NS Railways ticket machines are arranged in clusters of four. One metre of waiting area space is allocated per ticket machine. The surface areas of the clusters of four ticket machines plus the space allocated for waiting areas in front of the clusters are allocated to Non-Aviation.

The reference date for year 1 of the three-year charges period is 1 July preceding the first charge year. The key for years 2 and 3 is determined as follows on this reference date: the key for year 1 is used as a basis. In order to determine the key for year 2 and year 3 as accurately as possible, adjustments are applied off the books to the square metres of year 1 per section/floor, on the basis of the planned delivery of projects in the terminal (derived from the most recent Aviation Development Plan at 1 July). The following projects in the Aviation Development Plan are not included in the calculation of the key for year 2 and 3:

- projects that are not connected with the Terminal;
- projects that are PMC-neutral (allocation to Aviation, Security and Non-Aviation before and after the project remains unchanged); for instance, a project is carried out for Aviation in an area that was already allocated to Aviation.

The estimate of the m2 effect per delivered part of the project at the reference date of 1 July preceding the charges period (for the allocation of year 2 and year 3 of the charges period) is made on the basis of the information available at 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. In principle, the most detailed and most recent information is used for the estimate of the m2.

#### Step 4

The costs per section are allocated to the various PMCs on the basis of the m<sup>2</sup> apportionment 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 m<sup>2</sup> apportionment key for the entire Terminal.

In the case of developments in the Terminal complex that 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 from the Terminal complex, the costs will be borne by the current PMC until such time as another PMC actually puts the space into use. Temporary changes ('lending' Aviation square metres to Non-Aviation or vice versa) form an exception to the above allocation.

To safeguard objectivity in allocation on the basis of use for the PMC allocation, Schiphol uses a Technical Source Document (Technisch Bronndocument - TB) in this process. This provides a summary of what renovation entails and where exactly it will take place (supported by drawings). The TB also contains an overview of the old versus the new situation at the level of room number, user function, allocation to PMC(s) and surface area (in accordance with NEN2580). This overview ensures that surface area is not erroneously omitted or added and that it is clear for all PMCs which areas are allocated to which PMC. All PMCs concerned are required to approve and sign the TB before it is processed and incorporated in the allocation keys. Additionally, a monthly allocation consultation takes place in which the representatives of the PMCs take part. Major renovations in the Terminal are discussed in that consultation together with the (estimated and overall) effect on the PMC allocation. Two months before the 1 July 'inventory', walkarounds are organised in the Terminal, to which the same persons are invited who take part in the allocation consultation, and which specifically review the match between the drawings per section and floor and the actual situation encountered. The review also covers the renovations, particularly if these are set to be completed around 1 July, and how they are to be included in the 1 July inventory. The findings of the walkarounds can then be a subject for discussion in the allocation consultation. After the PMC allocation has been completed on the basis of the 1 July inventory, all PMC representatives place their signature beneath the finalised PMC apportionment for each individual year of the three-year charges period.

## **Measurement method and frequency**

### Consultation

The key is determined once-only on the basis of m<sup>2</sup> data as at 1 July of the year preceding the three-year charges period in the database for the space management. This key applies for the first year of the charges period and will change as follows in year 2 and 3: the key for year 1 is used as basis for year 2 and year 3. In order to determine the key for year 2 and year 3 as accurately as possible, adjustments are applied off the books to the square metres of year 1 per section/floor, on the basis of the planned delivery of projects in the terminal (derived from the most recent Aviation Development Plan at 1 July). The following projects in the Aviation Development Plan are not included in the calculation of the key for year 2 and 3: projects that are not connected with the Terminal;

projects that are PMC-neutral (allocation to Aviation, Security and Non-Aviation before and after the project remains unchanged); for instance, a project is carried out for Aviation in an area that was already allocated to Aviation.

The estimate of the m2 effect per delivered part of the project at the reference date of 1 July preceding the charges period (for the allocation of year 2 and year 3 of the charges period) is made on the basis of the information available at 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. In principle, the most detailed and most recent information is used for the estimate of the m2.

For the movements in costs in the years of the charges period where this allocation key applies, see category 2 depreciation costs as described in the main document Section 6.4 planning & control cycle.

#### Financial accounts

The key of the individual years of the three-year charges period determined at the time of the consultation is used to allocate the actual costs of the cost centres.

#### **Manager**

Sr. Manager Group Navigator

## A12a Aviation/ASM – Vehicle fleet use

Cost centre of the ASM/AC/Outside Fleet Management department

Allocation: shared key based on use of vehicle fleet to all PMCs

Description of department The Outside department of Asset Continuity, sub-department Fleet management comprises all airside and landside vehicles that are owned by RSG (either beneficial or legal ownership) as well as vehicles held under leases.

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 airside activities (e.g. crash tenders, snow clearance vehicles and Airside Operations cars) and vehicles used on landside (company lease cars as part of employee terms and conditions, company vehicles and Transcar cars)	Vehicles

### Cost types

The management, maintenance, depreciation and fuel costs of the vehicles in the fleet,<sup>7</sup> vehicle fleet, including the costs of the department. The costs attached to managing and maintaining the vehicles on behalf of the various business units are recognised under cost centre 26115. A large number of these activities has been outsourced..

### Revenue types

None.

### Economic basis for allocation

The costs are incurred by the AC/Outside Fleet Management department (as shown in the table under A12) for the purpose of the departments using these vehicles. Allocation to multiple PMCs applies in part to these operational departments. The costs of AC/Outside Fleet Management are accordingly also allocated to several PMCs. The costs are allocated on the basis of vehicle use by the departments. The costs for the vehicles of Transcar, which are rented out by Transcar to Schiphol employees for general use, are treated as overhead. The employees of RSG can use a vehicle from Transcar for business appointments at and outside the Schiphol location. All other vehicles can be allocated directly to one or more departments (dedicated use). All overhead (including personnel costs and other outsourcing costs) is allocated proportionately to the cost components fuel costs, depreciation costs and maintenance costs to be able to determine the allocation key.

Subsequently the allocation key that applies to the relevant department is used for the allocation to the various PMCs. This produces a general shared key that is used for allocating all the costs (excluding depreciation costs) and revenues of the AC/Outside Fleet Management cost centre.

<sup>7</sup> NB: the contracts relating to the lease cars of Schiphol Telematics are recorded directly on the ST entity. The vehicles are not included in the allocation key.

## Measurement method and frequency

### Consultation

The allocation key A12 consists of 2 types of keys: a general depreciation key for shared assets and a general operating costs key.

### *General depreciation key*

Vehicles are classified as vehicles that are used only by a single department and vehicles that are used by several departments. The allocation key of the department concerned is used upon capitalisation for the vehicles that are only used by 1 department. This relates to the strategic vehicles (CAT-S) and the company lease cars provided as part of employee terms and conditions (CAT-A).

The general depreciation key (as described in the basis for allocation below) is used for the vehicles that are used by several departments. This includes the depreciation component of the company-specific vehicles (CAT-B).

The reference date for determining the general depreciation key is the year preceding the three-year charges period and it is determined as follows:

1. For each year of the charges period, each vehicle is allocated to one or more departments on the basis of the use of the vehicle in the year preceding the charges period, adjusted by the changes from the Aviation Development Plan.
2. The depreciation costs per department per year of the charges period are apportioned on the basis of the PMC apportionment relating to the department. The PMC apportionment is used for the weighting and is kept constant for the three years of the charges period, as it serves only as an input variable.
3. Steps 1 and 2 lead to an average weighted key per year of the charges period.

### *General operating costs key*

The reference date for determining the general operating costs key is the year preceding the three-year charges period and is determined as follows:

1. The operating costs (maintenance, fuel and depreciation costs) relating to the vehicles for the years of the charges period are determined on the basis of the vehicles in the year preceding the charges period and adjusted by the changes from the Aviation Development Plan.
2. The overhead of the AC/Fleet Management department (cost centre 26115) is allocated for each year of the charges period on the basis of the weighted average weighting of the operating costs (maintenance, fuel and depreciation costs) determined in step 1.
3. The operating costs (including overhead) are allocated to departments for the years of the charges period on the basis of the use of the vehicles. The costs per department per year of the charges period are apportioned on the basis of the PMC apportionment relating to the department. The PMC apportionment is used for the weighting and is kept constant for the 3 years of the charges period as it serves only as an input variable.

Steps 1 to 4 lead to an average weighted key per year of the charges period.

For the movements in costs in the years of the charges period where this allocation key applies, see category 2 depreciation costs, category 3 maintenance costs, category 7 subcontracted activities, category 9 materials and category 10 other external costs and miscellaneous costs as described in the main document Section 6.4 planning & control cycle.

Financial accounts

The key of the individual years of the three-year charges period and those determined at the time of the consultation are used to allocate the actual costs of the cost centres.

**Manager**

Sr. Manager Group Navigator

## A13a Aviation/Other – Pier A project (kismi)

Cost centre 27015 A-Pier A project (kismi)

Allocation: shared key based on future allocation of Pier A project assets

### Description of department

At the time of the investment decision concerning what was referred to as Area A at the start of 2016, a decision was taken to manage the entire set of projects in one programme, referred to as the Capital Program. Major projects that need to be managed in conjunction due to their interconnections are organised under this Capital Program. In 2020, many of the projects under the Capital Program were discontinued or deferred. Any future projects will be continued under the Schiphol Projects department, except for the Pier A project.

The Pier A project and projects that are necessary for it<sup>8</sup> are recorded in cost centre 27015, and the OPEX costs arising from these projects are consequently also recorded in this cost centre within Aviation Other.

After use of the assets of the Pier A project, or projects that are necessary for it, has commenced, the costs for the management of the assets cease to be allocated by means of allocation key A13a and are instead allocated in the customary manner. For instance, by means of A10 shared key for m2 of the Terminal complex and D18 Use of Terminal. Allocation key A13a will be withdrawn after completion of the last asset from the Pier A project.

Cost centre number	Cost centre Name	Activities	Type of assets recorded at cost centre
27015	A-Pier A project	Dedicated for accounting for a portion of the costs from the Pier A project and projects that are necessary for it	

### Cost types

Only the costs connected to investments (KISMI) are recorded in this cost centre. KISMI includes a number of costs that are not capitalisable, such as costs in the Starting up and Initiation phases of a project and temporary measures. The Starting up and Initiation phases are the preparatory phases of a project in which its feasibility is examined and the requirements and wishes set for a project result are determined. The costs in this phase are the costs of hours worked by own staff, hiring external staff and consultancy fees. Schiphol applies IFRS (see Section 5.2.3 of the main document) in assessing whether or not costs qualify for capitalisation.

### Revenue types

None.

### Economic basis for allocation

The costs of cost centre 27015 A-Pier A project within Aviation are incurred for the development and execution of Pier A and the associated projects that are necessary for it. Owing to the future mixed use of the assets, the costs are allocated to several PMC's.

The calculation of the A13a allocation key is the same as the Staff A8 allocation key.

<sup>8</sup> Such as, for example, the Logistics Hub (the remote contractors site).

The A13a allocation key is determined once-only for each charges period and applies for the total duration of the charges period concerned, on the basis of cost estimates for the estimated allocation of the assets that are completed under the Pier A project. If any phase of the Pier A project is still in progress in the subsequent charges period (2025-2027), the key will be recalibrated.

An apportionment between the PMCs is calculated based on the future use of the assets (in accordance with the rules of the Allocation System). For the purposes of determining the allocation key, future use is estimated by preparing a PMC apportionment of the new m2 and assets on the basis of the most recent available design products at the time when the key is calculated. At the time when the key for the present charges period is determined, this is based for Pier A on the technical design. Owing to changes and contract extras, the finalised allocation key may differ slightly from what is known at present. The key for the entire pier is calculated by means of a weighted average of all planned assets.

### **Measurement method and frequency**

#### Consultation

The reference date for determining the allocation key is one year preceding the three-year charges period. This key remains constant for the entire duration of the charges period.

For the movements in costs in the years of the charges period where this allocation key applies, see category 6 costs relating to investments as described in the main document Section 6.4 planning & control cycle.

#### Financial accounts

The weighted average key for the entire charges period is applied for all years for allocating the actual costs of the cost centres.

### **Manager**

Sr. Manager Aviation Navigator

### 4.3 Schiphol Commercial allocations

The sections below provide a description for each allocation of the cost centres within Schiphol Commercial, insofar as relevant for the allocation of costs and revenues to aviation activities (PMC Aviation and PMC Security).. For a comprehensive overview of allocations, see Section 4.1

## A4 Schiphol Commercial – AGP/Privium

Business 700, cost centre 73700 Privium - in combination with a specific ledger account

Allocation: 100% to security linked to a specific ledger account, in which the payment to security is recorded for the costs incurred by security for a Privium facility (and from which Privium receives the revenues). The remainder of cost centre 73700 is allocated to PMC Premium Services

### Description of department

The Privium department is responsible for operating the Privium loyalty programme.

Cost centre number	Cost centre Name	Activities	Type of assets recorded at cost centre
73700	Privium in combination with a specific ledger account	Operation of the Privium product: Membership records/management; promotion and membership recruitment	Miscellaneous equipment: Privium service centre and equipment at car parks.

### Cost types

Mainly personnel costs and commercial costs.

### Revenue types

Revenue from Privium membership fees

### Economic basis for allocation

The costs of the Automatic Border Passage (AGP) facility, which is used by Privium passengers, are recorded in cost centre 23125 Business Platform IT with full allocation to the PMC Security. These are costs of the assets (gates). In addition, this facility takes up m2. These costs are part of the internal invoicing D18 Use of terminal. These two cost components pertain to the PMC Premium Services, however. An adjustment entry is made at Privium in order to ensure that all costs of Security continue to be recorded in the Security cost centre(s), but also that the compensation of Privium revenues for the extra Security activity is recorded.

In the adjustment entry, a portion of the revenues is transferred within cost centre 73700 Privium to a separate ledger account with full allocation to PMC security. The remainder of the costs and revenues in cost centre 73700 Privium continues to be allocated to PMC Premium Services. The amount of the transfer is equal to the amount of the costs recognised at PMC Security for AGP. As a consequence, the costs at the PMC Security for AGP are compensated to ensure this is cost neutral for PMC Security.

### Measurement method and frequency

#### Consultation

The costs for AGP consist of depreciation costs of the assets concerned and of allocated costs from ASM relating to m2 by means of internal invoicing D18 and allocation A10. The m2 relating to AGP are determined once-only on the basis of the m2 data as at 1 July of the year preceding the three-year charges period in the database for space management. These square metres apply for the first year of the charges period and will change as follows in year 2 and 3: the square metres of AGP for year 1 are used as a basis for year 2 and year 3. In order to determine the square metres for year 2 and year 3 as accurately as possible, adjustments are applied off the books to the square metres of year 1 for AGP, on the basis of the planned AGP adjustments in the terminal (derived from the most recent Aviation Development Plan at 1 July). The reference

date for determining the associated assets for AGP is 1 July of the year preceding the three-year charges period. These assets apply for the first year of the charges period and change in year 2 and 3 in accordance with the planned developments included in the Aviation Development Plan.

For the movements in costs in the years of the charges period where this allocation key applies, see category 1 personnel costs and category 10 other external costs and miscellaneous costs as described in the main document Section 6.4 planning & control cycle.

Financial accounts

The amount to be allocated for AGP is determined annually and transferred within cost centre 73700 to a separate ledger account with full allocation to PMC security.

**Manager**

Sr. Manager Commercial Navigator

## A8 Schiphol Commercial – Customer Insights

Business 700, cost centre of 74300 Customer Insights

Allocation: shared key based on registration of miscellaneous activities to the PMCs Concessions, Parking & Mobility Services and Schiphol Real Estate

### Description of department

The Customer Insights department performs market research among consumers, passengers and business customers of RSG. MRI also has an intelligence function: database analysis and advice regarding commercial and online data.

Cost centre number	Cost centre Name	Activities	Type of assets recorded at cost centre
74300	Customer insights	Market research for the purpose of marketing and policy decisions, generating new market, product and customer information, and continuous passenger research.	None

### Cost types

Mainly personnel costs and external costs for market research. The Customer Insights department also conducts various surveys. The surveys are largely outsourced, which means that the department more or less has a coordinating role.

### Revenue types

Sale of data (research results), concession income from the Mobile Centre (third parties performing research in the Terminal).

### Economic basis for allocation

The remaining costs (after continuous research has been internally invoiced, see D9 Schiphol Commercial for reference) are allocated in full to Non-Aviation (PMC Concessions, PMC Parking & Mobility Services and Schiphol Real Estate). Even though no allocation is made to the PMC Aviation on the basis of this allocation key, a description of the key is provided on account of the fact that prior to applying the allocation key an item is internally invoiced (D9) to Aviation.

### Measurement method and frequency

#### Consultation

Description of internal invoicing D9 Schiphol Commercial:

The number of staff of the Customer Insights department to be deployed is determined in the year preceding the three-year charges period (during the Business Planning process) by the Schiphol Commercial Management Board on the basis of the standards and frameworks provided by the Schiphol Management Board for each separate year of the charges period. The proportion (apportionment key) of research questions carried out on behalf of Aviation in relation to the total costs of continuous research determines the internal invoicing. This proportion (apportionment key) is determined on the basis of the questions in the year preceding<sup>9</sup> the charges period and applies for all individual years of the charges period, as no

<sup>9</sup> See also the disclaimer regarding base years in Section 4.1.

driver is available that can predict the nature of the questions. Moreover, changes in the nature of the research questions are very limited.

For the movements in costs in the years of the charges period where this allocation key applies, see category 1 personnel costs and category 10 other external costs and miscellaneous costs as described in the main document Section 6.4 planning & control cycle.

Financial accounts

The key of the individual years of the three-year charges period determined at the time of the consultation is used to allocate the actual costs of the cost centres.

**Manager**

Sr. Manager Commercial Navigator

## Allocations relating to Real Estate and Rental Terminal

As regards the real estate, the following allocation 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 allocation 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 the PMCs Aviation and Security. For that reason, the allocation keys for the Profit and Loss Account of the real estate activities of Schiphol Commercial are not described any further here.

All the assets of the Commercial Real Estate department are allocated to the 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. RSG also (occasionally) buys new strategic land positions so as to safeguard the future expansion of 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, RSG is obliged to ensure the continuity of the Main Port (see Sections 8.2a(3) and 8.25a). 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 charged<sup>10</sup> for the five preceding years from the time at which the lands are put into use, to the extent these lands were actually owned by RSG 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**

Sr. Manager Commercial Navigator

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<sup>10</sup> The construction period interest is equal to the RSG WACC, see also Section 8.3.

## 4.4 IT&Data allocations

### Document structure

The calculation of the IT&D key used for cost allocation (excluding depreciation costs) is discussed in Chapter I. The cost allocation for IT&D is illustrated in Chapter II, with explanatory notes and practical examples for each component. The allocation of depreciation costs is described in Chapter III. Project costs are discussed in Chapter IV and the allocation of the revenue of IT&Data is described in Chapter V. Appendix A presents the definitions used in the preceding passages. Appendix B presents a sample calculation of a fictitious PMC key. Appendix C presents a list of all IT&D services with the corresponding PMC (apportionment). Appendix D presents practical examples of IT&D services.

All costs of OU IT&Data are allocated by means of the IT&D key, except for depreciation costs. The calculation of this IT&D key is described below. The allocation of the depreciation costs is described in Chapter III; these costs are allocated on the basis of a separate key for each service.

### I. IT&D key

The costs of IT&D are budgeted during the Business Planning process on the basis of the Activity Based Budgeting (ABB) method. ABB is budgeting on the basis of the Activity Based Costing (ABC) method. (See Appendix A for definitions). This method is based on the principle that activities are required to be carried out in order to make IT&D services possible. Operating assets (people, machines, databases, applications, servers etc.) that entail costs are used to carry out those activities. The ABC method is applied in five steps at OU IT&D:

#### Step 1. Product-Market Combination (PMC) apportionment

In the first step, a use apportionment percentage (Product-Market Combination (PMC) apportionment) is calculated for each IT&D service on the basis of an estimate of use by the PMCs using services. This PMC apportionment is determined for each IT&D service by the owner in the business (principal) and the Financial Controller of the Business Unit concerned. This can be done specifically for a single PMC or for multiple PMCs. If a service is used by several PMCs, an apportionment is prepared on the basis of estimated use. Sometimes, a service is assigned outside IT&D, but use is made nonetheless, in providing this service, of the infrastructure (shared service) of IT&D. In that case, the costs of the use of the shared service are apportioned to the PMCs in the way in which the service at the department outside IT&D apportions the costs to the PMCs. There are three different types of PMC apportionments;

- Department allocation key: These PMC apportionments are based on the allocation key of the department using the IT&D service. These keys are discussed in detail in Appendix 4 of this Allocation System.
- Hardware units: These PMC apportionments are based on the number of hardware units (installations, displays, etc.) per department.
- Users: These PMC apportionments are based on the number of users of the IT&D service.

Appendix C presents a summary explaining the basis of the PMC apportionment for each IT&D service.

#### Step 2. Direct costs

The direct costs for each IT&D service consist of 1.) subcontracted activities and 2.) hours worked.

- Subcontracted activities

The contracts entered into for the management of (one or more) services and/or data and telecommunication costs with external principals, on the instructions of internal principals, are accounted for under subcontracted activities.

- Hours worked

Allocation of hours worked takes place in various ways, depending on whether they relate to time worked by internal personnel, external personnel or a combination thereof. The calculation of the hourly rate for internal personnel differs from that for external personnel, and their hourly rates therefore differ as well (also see the description in Section 6.2.3 of the main document on this).

### **Step 3. Indirect costs (shared services and/or clusters)**

Certain IT&D services use the services of Shared Services and/or Clusters. Using a cost driver, the costs of these Shared Services and/or Clusters are allocated to the IT&D services (see Appendix A for definitions). In September of the preceding year, the most appropriate use apportionment is determined for each cost driver. This use apportionment can be different for each cost driver. For instance, the apportionment for the Shared Service VMWare is based on the number of virtual servers. For the Help desk, the apportionment is based on the number of reports in the past 12 months.

If a Shared Service or Cluster is not connected with an IT&D service, the costs are allocated directly to the PMCs by means of general PMC apportionments (on the basis of a cost driver). For example, a general apportionment is based on the number of User IDs for the Shared Service Office Automation and on the number of smartphones per PMC for data and telecommunication costs relating to mobile telephony. These general PMC apportionments are part of the calculation of the IT&D key (applicable for opex, excluding depreciation).

### **Step 4. SLAs**

A Service Level Agreement (SLA) is entered into by IT&D and the business<sup>11</sup> (all departments of BA Aviation and Commercial) for each IT&D service. 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 functional owner of the IT&D service. There is a single point of contact within IT&D for each SLA. The total SLAs concluded and the associated management costs (all direct and indirect costs, as described in step 2 and 3) are documented for the individual years of the charges period in the IT&D cost price model and represent the integral budget of IT&D excluding depreciation.

### **Step 5. IT&D key**

The PMC apportionment on the basis of use is multiplied for each IT&D service by the budgeted costs (excluding depreciation) of the IT&D service. This also applies for the (share of) the budgeted costs of Shared Services and Clusters to which the PMC apportionment is applied directly. A weighted average apportionment is calculated for the sum total of this calculation of all IT&D services (Appendix B presents a sample calculation of a fictitious IT&D key). This weighted average apportionment is the total IT&D key that is calculated for the individual years of the charges period and is used for the allocation of all IT&D costs excluding depreciation. The cost allocation of OU IT&D is illustrated in Chapter II.

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<sup>11</sup> Only the IT&D contractor will sign for services for which there are several principals because the nature of the service is that of a shared service.

## Measurement method and frequency

### Consultation

The reference date for the determination of this apportionment key is the year preceding the three-year charges period. This key is used as a basis and is adjusted for the years of the charges period on the basis of the following steps 1, 2 and 3.

### **Step 1. PMC apportionment**

- Department allocation key: These PMC apportionments are based on the allocation key of the department using the IT&D service for each year of the charges period. See the individual allocation keys of the departments in the Allocation System.
- Hardware units: These PMC apportionments are based on use of the number of hardware units (installations, displays, etc.) per department. The use per department in the year preceding the charges period is used as a basis. That basis is adjusted for the years of the charges period by the expected developments in the use of the hardware units per department. These expected developments are determined in consultation with the responsible Service Coordinator, using the Aviation Development Plan.
- Users: These PMC apportionments are based on the number of users of the IT&D service.
  - User IDs are issued to both internal and external staff. In addition, many user IDs are linked to departments. The total number of user IDs per department is decisive for the PMC apportionment. That basis is adjusted for the three years of the charges period by the expected developments in these user IDs per department.
  - Mobile phones are almost solely issued to internal staff. The number of active mobile numbers per department is decisive for the PMC apportionment. That basis is adjusted for the three years of the charges period by the expected developments in the number of mobile phones per department.
  - For PMC apportionments that are based on the number of reports, the number of reports or incidents in the year preceding the charges period is used as a basis. That basis is assumed to be constant for the years of the charges period, because no driver is available that can predict the development of the number of reports.
  - For PMC apportionments that are based on the number of user accounts of an application, the number of user accounts of an application in the year preceding the charges period is used as a basis. That basis is adjusted for the years of the charges period by the expected developments in the number of user accounts/applications. These expected developments are determined in consultation with the responsible Service Coordinator, using the Aviation Development Plan.

### **Step 2. Direct costs**

In the year preceding the charges period, the direct costs (subcontracted activities and hours) are budgeted at the level of the service per year, as part of the Business Planning process, by the responsible budget holder who is involved in providing and building the services. That budgeting is input for the calculation of the direct costs for the years of the charges period.

For the movements in costs in the years of the charges period see the main document Section 6.4 planning & control cycle.

**Step 3. Indirect costs**

The apportionment of the indirect costs on the basis of cost drivers is determined in the year preceding the three-year charges period. These cost drivers vary for the years of the charges period on the basis of the method described in step 1 (number of user IDs/mobile phones, etc.).

**Step 4. SLAs**

The steps 1 to 3 as described above lead to movements in the existing (in the year preceding the charges period) SLA portfolio for each year of the charges period.

**Step 5. IT&D key**

The result of steps 1 to 3 leads to an IT&D-IT key excluding depreciation for each separate year of the three-year charges period.

For the movements in costs in the years of the charges period where this allocation key applies, see categories 1 to 3 and categories 5 to 10 as described in the main document Section 6.4 planning & control cycle.

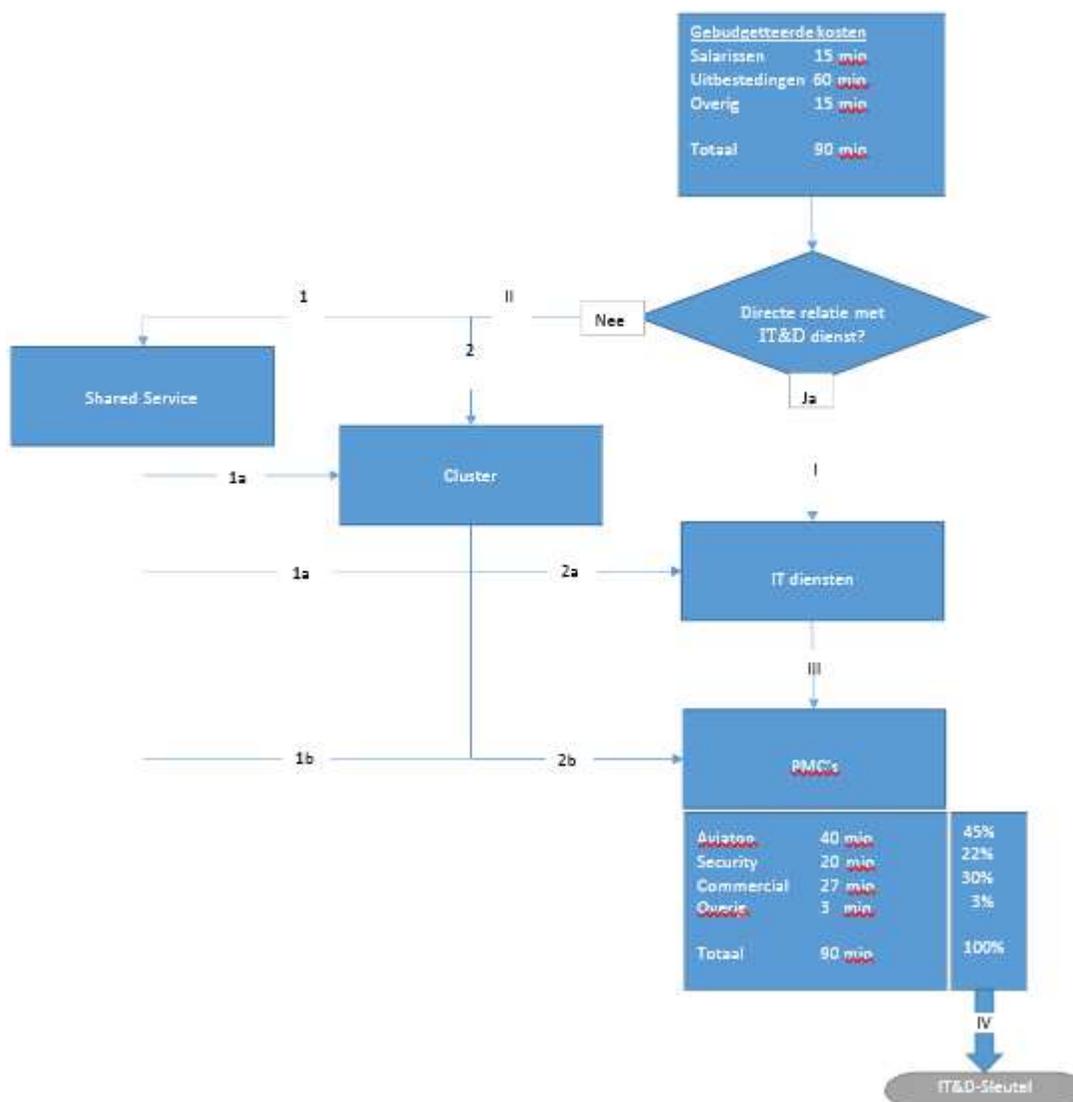
Financial accounts

The key of the individual years of the three-year charges period determined at the time of the consultation is used to allocate the actual costs excluding depreciation of the cost centres.

**Manager**

Sr. Manager Group Navigator

## II. Illustration of cost allocation for IT&D (opex key excl. depreciation, numbers are fictitious)



First, each step in the above illustration is discussed below, and then a practical example is provided for each step.

### Explanation

I. Between 50% and 70% of the costs relates directly to services and can be directly allocated. These costs are allocated to IT&D services as direct costs.

II. The other costs cannot be directly allocated to IT&D services (indirect costs). These costs are incurred by Shared Services and Clusters.

1. A Shared Service is used for multiple IT&D services and/or Clusters and/or PMCs, for instance a database that archives and updates the data of services. The costs for Shared Services are allocated to:
  - a. IT&D services: if these use the services of the Shared Service. In that case, the costs are apportioned on the basis of a cost driver. The number of Terabytes of storage used is an example of a cost driver of the Shared Service Storage.
  - b. Cluster(s): if the clustered IT&D services (jointly) use (some of) the services of the Shared Service. Those costs are also apportioned on the basis of a cost driver. See practical examples.
  - c. PMC(s): if the services of the Shared Service have no direct connection with IT&D services or Clusters. These costs are allocated on the basis of a PMC apportionment that is based, for instance, on the number of user IDs per PMC (cost driver).

A combination of a), b) and c) is possible.
  
2. A Cluster is an administrative/accounting unit overarching the IT&D services that was created to bundle the costs incurred jointly for a specific activity and to apportion them across the IT&D services/PMCs that use that activity. The responsible Service Coordinator states the apportionment of the overarching costs across those IT&D services/PMCs. The costs incurred in Clusters are allocated to:
  - a. IT&D services: if these use the services of the Cluster. The costs are in that case apportioned on the basis of a cost driver.
  - b. PMC(s): if the services of the Cluster have no direct connection with SLAs. These costs are internally invoiced on the basis of a PMC apportionment based, for instance, on the number of user IDs per PMC.

A combination of a) and b) is possible.
  
- III. All IT&D services have a PMC apportionment based on an estimate of use; this results in a percentage-based apportionment across the PMCs using the services. All costs of an IT&D service are apportioned across the PMCs by means of this PMC apportionment.
  
- IV. This cost apportionment excluding Depreciation across the PMCs is expressed in percentages, yielding the total budgeted IT&D key that is applied for the allocation of all IT&D costs excluding depreciation.

#### **Examples from day-to-day practice**

- I. A Service Coordinator provides management services for an IT&D service and records hours worked for his services. The costs of these hours are allocated directly to the IT&D service concerned.
  
- II. 1. The hours recorded by Windows administrators for maintaining the VMWare servers are allocated to the Shared Service VMWare.
  
- 1a. Shared Service Oracle RAC allocates its costs to all IT&D services and Clusters that use Oracle databases. The Cluster Biometric Backbone uses an Oracle database and therefore indirect costs are allocated to it from Shared Service Oracle RAC.
  
- 1b. Shared Service Oracle RAC allocates to the service Privium membership administration.

- 1c. Shared Service Project management is apportioned between the PMCs in the same way as the PMC apportionment of the IT&D project portfolio.
2. 2b. Cluster OA (Office Automation)-Smartphone has no direct connection with IT&D services. Therefore the costs are included directly in the calculation of the IT&D key via the PMC apportionment 'OA mobile', which is based on the number of smartphones per PMC. The use per PMC is measured as follows; each smartphone is linked to a telephone number and therefore to a cost centre with a separate PMC. The numbers per cost centre are factored into the total calculation of use.
- III. All costs of the IT&D service Mobile Workplace Airside are allocated in full via the PMC apportionment 'Aviation' to the PMC Aviation, in the calculation of the IT&D key.
- IV. See Appendix B for the calculation of the IT&D key.

### III. Allocation of depreciation costs

A separate PMC apportionment is specified for each asset in the assets register. This is the same as the PMC apportionment of the Shared Service, Cluster or IT&D service that uses the asset concerned. This use is predetermined at the start of a project and specified in the documents pertaining to the decision gates of the Capital Lifecycle process. These allocation keys are predetermined every three years for the three years of the charges period on the basis of the estimated use. Therefore the depreciation costs for those assets are allocated to the various PMCs on the basis of the documented information.

For the movements in the depreciation costs in the years of the charges period, see the main document Section 6.4 planning & control cycle.

### IV. Project costs

Project costs that are part of the costs as discussed in Chapter I are costs incurred by IT&D for projects that cannot be capitalised. These are the costs in the 'starting up a project' and 'initiating a project' phases (in accordance with the AO group guidelines issued by Schiphol Group). The costs IT&D incurs are recorded by individual project in Oracle. The task structure of the projects makes a distinction between capitalisable and non-capitalisable costs. Both internal and external staff members record the time they spend on the relevant projects. The PMC apportionment of the Shared Service Project Management, which is based on the PMC apportionment of the project portfolio of the year concerned, is used for the apportionment of the project costs to PMCs. The Shared Service Project Management is part of the cost price model of IT&D and is included in the final weighting in the same way as an IT&D service.

For the movements in project costs in the years of the charges period, see the main document Section 6.4 planning & control cycle.

### V. Revenues

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 cost type concerned).
- Use of IT&D services by departments and/or projects that are not part of the departments and/or PMCs on which the calculation of the key is based. The Logistics Hub is an example of this.

The movements in revenues in the years of the charges period are derived from the Aviation Development Plan.

## **Appendix A: Definitions**

### **ABC method**

Activity based costing is based on the principle that activities rather than products generate costs. Activity based costing combines costs primarily with the activities that are required to make and sell products, as in most businesses, indirect costs exceed direct production costs, owing to continually improving production technologies. Activity based costing looks for aspects of activities that give rise to costs. Costs of activities are only allocated to products after that. The fundamental principle is that all production generates internal demand for activities. A cost price calculation using the activity based costing method ascertains for each product how much of each 'activity' is required for production.

### **Cluster**

An administrative/accounting unit overarching the IT&D services that was created to bundle the costs incurred jointly for a specific activity or specific activities and to apportion them across the IT&D services/PMCs that use that activity. The responsible service coordinator states the apportionment of the overarching costs across the IT&D services/PMCs. This apportionment and hence allocation of the costs takes place on the basis of the use of the IT&D services/PMCs.

Example: IT&D services Security Departure filters have a joint contract for maintenance of the access gates. That contract cannot be linked to 4 different IT&D services as the costs of the additional costs of the maintenance activities must also be apportioned across the 4 underlying IT&D services. These costs are therefore allocated to the overarching Cluster Security Lanes. The costs of the contract are then apportioned (on the basis of a cost driver) across the IT&D services of the individual departure filters that make use of the contract.

### **Cost driver**

An apportionment used to internally invoice the costs of a Shared Service or Cluster to IT&D services. Examples include the number of logged reports or the number of MBs used.

For instance, if a Shared Service has a capacity of 100 and the IT&D service purchases 25 from the shared service, 25% of the costs of the Shared Service are allocated to the IT&D service.

### **IT&D Service**

A service focused on (the facilities in the field of) information and communication technology (IT&D). For each IT&D service, an SLA is entered into by IT&D and the business if there is an individual principal for this where the service is performed.

### **PMC apportionment**

When a new project, Shared Service, Cluster or IT&D service is started, the PMC(s) purchasing the services are recorded in the documents pertaining to the decision gates of the Capital Lifecycle process. This PMC apportionment can be based on a cost driver (such as the number of smartphones per PMC) or, for example, on the costs of maintenance performed for each PMC.

The PMC apportionment is multiplied by the related direct and indirect costs. The sum total of all these calculations expressed as percentages yields the IT&D key. This excludes depreciation. Depreciation has its own asset-related allocation key.

### Shared Services

A shared service is a service that delivers to another service and/or services and possibly clusters. The shared service is not for a specific department that commissions it, but is used on a broad basis such as general office automation, for instance. The Central Infrastructure, which is provided by IT&D to be able to deliver and support an optimal IT&D Infrastructure for IT&D services.

The IT&D Infrastructure consists of various components with a certain degree of layering and interdependence, built from hardware and software. The costs of a Shared Service are apportioned across the IT&D services that use it. A system administrator states the cost driver (apportionment on the basis of actual use) of the shared services by the IT&D services and/or Clusters.

Example: The Shared Service Storage supplies storage capacity to IT&D services and Clusters. All costs relating to hours worked, subcontracted activities and depreciation of the Shared Service are internally invoiced to the IT&D services that use the storage capacity.

### SLA

A Service Level Agreement between IT&D and the business. In addition to the annual management costs, the SLA also specifies the services purchased, agreed performance and conditions. The SLA is signed by the IT&D contractor and, if the service has an individual principal in the business, also by the principal. This is because shared services have no business counterpart or principal.

The Appendix on costs of the SLA includes the financial overview derived from the cost price model. This financial overview comprises:

- direct costs (salary costs and subcontracted activities), depreciation costs, project costs and revenues;
- indirect costs incurred in Shared Service(s) and/or Clusters that have been internally invoiced to the IT&D service; and
- The PMC apportionment used to allocate the SLA costs to the PMCs.

### Appendix B: Illustration of calculation of IT&D key

To illustrate the calculation of the IT&D Key, an example is set out below for a fictitious number of IT&D services using fictitious figures:

PMC apportionment	PMC Aviation	PMC Concessions	PMC Real Estate
Shared Service A	80%	15%	5%
Cluster B	100%	0%	0%
IT&D service C	50%	40%	10%
IT&D service D	100%	0%	0%
IT&D service E	0%	100%	0%

- The services of Shared Service A are purchased by all PMCs and apportioned on the basis of the number of User IDs.
- The services of Cluster B have no connection with an IT&D service and are purchased entirely by PMC Aviation.
- 50% of the services of IT&D service C are purchased by PMC Aviation, 40% by PMC Concessions and 10% by PMC Real Estate
- The services of IT&D service D are purchased entirely by PMC Aviation.
- The services of IT&D service E are purchased entirely by PMC Concessions

- Amounts of €1,000,000, €500,000, €100,000, €200,000 and €150,000, respectively, are budgeted for the Shared Service A, Cluster B and IT&D service C, D and E for the coming financial year. These costs are apportioned to the various PMCs on the basis of the PMC apportionments.

	Budget	PMC Aviation		PMC Concessions		PMC Real Estate	
		<i>PMC app.</i>	<i>PMC app x budget</i>	<i>PMC app.</i>	<i>PMC app x budget</i>	<i>PMC app.</i>	<i>PMC app x budget</i>
Shared Service A	€1,000,000	80%	€800,000	15%	€150,000	5%	€50,000
Cluster B	€500,000	100%	€500,000	0%	-	0%	-
IT&D service C	€100,000	50%	€50,000	40%	€40,000	10%	€10,000
IT&D service D	€200,000	100%	€200,000	0%	-	0%	-
IT&D service E	€150,000	0%	-	100%	€150,000	0%	-
<b>Total</b>	<b>€1,950,000</b>		<b>€1,550,000</b>		<b>€340,000</b>		<b>€60,000</b>
<b>IT&amp;D key</b>	<b>100.00%</b>		<b>79.49%</b>		<b>17.44%</b>		<b>3.08%</b>

The IT&D Key is a weighted average apportionment of all PMC apportionments multiplied by the budget.

#### **Appendix C: List of IT&D services with associated PMC (apportionment)**

A list is provided below of all IT&D services for which the costs are allocated in full to a single PMC as at February 2021. For the years of the charges period, the IT&D services are adjusted on the basis of the developments included in the Aviation Development Plan.

<b>100% allocatie naar PMC Aviation</b>	
<b>Diensten</b>	<b>Omschrijving activiteit</b>
ntb_Airport Community App	Smart operational workforce_Informatie app over actuele processen op Schiphol voor iedereen die op Schiphol werkt
ntb_Deep Turnaround	Smart planning & forecasting_Software om relevante events te extraheren uit camerabeelden van de VOP
ntb_Notifly	Seamless journey_App die onwonenen inzicht geeft in intensiteit van vluchten over hun locatie
ntb_Schiphol Today	Smart operational workforce_App ter ondersteuning van de taken van floormanagers
120015_APPLICATIONS WINTER OPERATIONS	O.a. de-icing, dashboard waterkwaliteit
120030_CDM INFO OP DE VOP	Displays op de VOP welke CISS info doorgeven
120035_CDM PORTAL	Timeline voor vluchten, weerinformatie en Groundview
120040_CEP - COMPLEX EVENT PROCESSING	Platform voor dataopslag en automatische databewerking
120045_CHECK ITT	Syst. Voor bepaalde kerntaken van de operationele dienst
120050_CISS - HVS	Centrale vlucht-informatiesysteem
120065_DMI AIRPORT REPORT	Strooi en sproei management systeem
120075_FAST	Systeem waarmee vliegtuig- /vlucht capaciteit berekend wordt
120085_FLOWW4CAST	Syst. Voor prognoses van de passagiersflow in de terminal
120090_GDS - GROUND DISPLAY SYSTEM	Grondradar systeem voor voer- en vliegtuigen
120095_GMS - GATE MANAGEMENT SYSTEM	Systeem tbv plannen en registreren van vliegtuigopstelplaatsen
120100_GROUNDVIEW	Trackinfo van voer- en vliegtuigen op Airside visualisatie
120105_LHSP - LUCHTHAVEN STATUS PANEEL	Statuspaneel oa tbv regie operationeel proces
120115_METEO KNMI	Appl. KNMI geeft inzicht in temperatuur en windrichting
120125_OPAS	Syst. Planning en toewijzen van bedrijfsmiddelen op luchthaven
120130_PERMIT	Syst. Online de proefdraai's aan te vragen en in te plannen
120155_TRS - TAXI REGULATIE SYSTEM	Taxiregulatiesysteem
120980_LEAN SIX SIGMA SOFTWARE SLA	Tooling voor six sigma projecten
120985_LMS - LOAD MANAGEMENT SYSTEM	Load man. Systeem tbv accurate havengeldfacturatie
121200 EDI	Conversieprogra voor beladingsgegevens
121955_SSDOP	Self service drop off point (bag)
122240_CAPP REGISTRATION SYSTEM LEARNING	Opleidingen registratie systeem tbv veiligheidstrainingcenter van de brandweer
122275_FMS - FLOW MEASUREMENT SYSTEEM	Dienst tbv flowmanagement
122600_AMS	Airfield Lighting Control & Monitoring System t.b.v. besturing baanverlichtingsinstallatie
122605_AMS IMS	Alarm meld systeem (calamiteiten telefoon)
122610_BASNET	Netwerk bagagesysteem
122615_BEACONS	Signaal ontvangers in terminal (oa bluetooth)
122625_CUTEL	Telefoonnet tbv verbinding met gates en incheckbalies
122635_GATE PHONE	Status vluchtafhandeling doorgeven aan het CISS
122640_INDOOR POSITIONING	Indoor positioning oa obv beacons
122645_IROCOM	Spraak communicatie voor de regiecentra
122650_PAX INFO	Telematica tbv pax info
122655_PAYPHONES TERMINAL	Openbare telefoonpalen voor betaald telefoneren
122665_RADIOCOM	Analoge radioplatform voor de kanalen Baan, OPS1 en OPS2
122680_TENS - TIM EMERGENCY NOTIFICATION SYSTEM	Informeren/alarmeren Syst. Calamiteiten
122690_VOICE LOGGING	Gesprekken achteraf beluisteren voor trainingsdoeleinden
692139 - FLIRT	Tool tbv dataverzameling inzake vluchtgegevens
696110 - BRANDWEER REGISTRATIE SYSTEEM	Brandweer registratiesysteem
696135 - MOBIELE WERKPLEK AIRSIDE	Mobiele werkplek airside
ntb_DTS (DIENSTEN TOEGANGSBEHEER SYSTEEM)	Kenteken registratiesysteem bedoeld voor de dienstenaan bij de vetrekhallen.
nvt_MHB ANALYSIS TOOL	Mishandeld Bags Analysis Tool: t.b.v. maken rapportages inzake de achterliggende oorzaak van een MHB
<b>100% allocatie naar PMC Security</b>	
<b>Diensten</b>	<b>Omschrijving activiteit</b>
122210_ASPC - AIRPORT SECURITY PLAN AND CONTROL	Planningstool voor het inplannen van het beveiligingspersoneel
122375_SECURITY COMMON	Security algemeen.
<b>100% allocatie naar PMC Ads &amp; Info</b>	
<b>Diensten</b>	<b>Omschrijving activiteit</b>
120110_MEDIA DISPLAYS	Displays tbv schiphol media
121145_TORPA	Contracten systeem schiphol media (reclame-uitingen)
<b>100% allocatie naar PMC Parking</b>	
<b>Diensten</b>	<b>Omschrijving activiteit</b>
121040_ONLINE BOOKING VR PARKING	Systeem voor online reserveren parking
121065_PARKING REVENUE OPTIMIZATION	Tool tbv schiphol parking
122670_SCHIPHOL PARKING	Telematica voor parking
<b>100% allocatie naar PMC Privium</b>	
<b>Diensten</b>	<b>Omschrijving activiteit</b>
121155_VIP BOOKING SYSTEM	Reserveringsysteem tbv VIP's
122345_PRIVIUM MEMBERS ADMINISTRATION	Ledenadministratie privium passagiers
<b>100% allocatie naar PMC Real Estate</b>	
<b>Diensten</b>	<b>Omschrijving activiteit</b>
ntb_Smart Buildings	Sustainability_Digitale diensten om gebouwen meer te laten inspelen op de wensen van gebruikers
<b>100% allocatie naar PMC Rental Terminal</b>	
<b>Diensten</b>	<b>Omschrijving activiteit</b>
121030_MJA	Verbruiksgegevens huurders Terminal
<b>100% allocatie naar PMC Concessies</b>	
<b>Diensten</b>	<b>Omschrijving activiteit</b>
120925_CONCESSIONS	Contractstelsel tbv concessionarissen (schiphol winkels)
NVT_E-VOUCHER BOVERTIS	Retail voucher tool

The service marked in grey is discussed in more detail in Appendix D.

The tables below show all IT&D services as at February 2021 for which the costs are not allocated in full to a single PMC but to several PMCs. For the years of the charges period, the IT&D services are adjusted on the basis of the developments included in the Aviation Development Plan.

There are three different ways (drivers) in which the costs can be allocated to the PMCs: via the allocation key for the department, the number of hardware units or on the basis of users of the IT&D service. The overview below provides a brief explanation of the basis for the driver for each IT&D service. The calculation of the department allocation keys is described in Appendix 4 of the Allocation System. The explanatory notes refer to the department or the number of the key.

Gedeelde sleutel		
Allocatie wet luchtvaart op basis van	Diensten	Omschrijving activiteit
A5 Staven & Concern	120055_DATA VIRTUALIZATION 120920_CLAIM TOOL 120930_CREDIT MANAGEMENT SYSTEM 120940_DCA CONTENT MANAGEMENT TOOL 120990_MACROS CORPORATE IDENTITY 121045_ORACLE CLOUD CONTRACTS 121050_ORACLE E-BUSINESS SUITE R12 121055_ORACLE HYPERION 121090_SALES MANAGER 121120_SOURCING TOOL 121140_TMS - TREASURY MANAGEMENT SYSTEM 121175-COMPASS4U 121185-GOTRANSVERSE  121190-ONESTREAM 121195-ORACLE ERP CLOUD 121910_IT SECURITY 121935_STRATEGICALIGNMENT	Datapresentatietooling Tool om claims/liabilities te registreren Debiteurenbeheer applicatie Tool tbv content management (communicatie) Tool voor huisstijl sjablonen Centrale opslag contracten Financieel management systeem Financieel planning & consolidatietool Contracten en crm tool Sourcing tool Treasury management systeem Architecten tool, Subscription & Billing tool ter ondersteuning en uitvoering van uitgaande facturatie in Order to Cash proces. EPM tool voor Budgettering, Planning en Consolidatie. ERP applicatie met diverse modules voor financiële administratie, Inkoop, contracten, Cybersecurity activiteiten Borging IT landschap
A6 HR centraal	120905_ATS - APPLICANT TRACKING SYSTEM 696155_LUCHTVAART COLLEGE SCHIPHOL 696173-ZORG VAN DE ZAAK ntb_Assessment tool Eelloo ntb_LEERMANAGEMENT SYSTEEM ntb_MAAAS (mobility as a service) ntb_MIJN TALENT	Externe vacature systeem schiphol Dienst tbv luchtvaartcollege HR tool / oa verzuimregistratie etc HR assessment tool HR tool voor opleidingen HR tool / voor mobiliteitsdiensten HR tool voor HR ontwikkeling
A9c ASM sleutel	121435_IoT Platform Operation Services 121440_IoT Self Service Portal	Core Data & AI capabilities_Systeem om IoT devices te monitoren Core Data & AI capabilities_Portal om IoT devices te onboarden en managen
A7i Business Platform IT	122500_APOC	APOC staat voor Airport Operations Centre.
Terminal totaal sleutel	ntb_C2000 Terminal dekking	Communicatiesysteem voor operationele / nooddiensten (oa politie & brandweer)
Data integratie sleutel	121420_Core Data Platform Service 121425_Data warehousing services	Core Data & AI capabilities_Dataplatform waarop data wordt ingelezen en opgeslagen Core Data & AI capabilities_Databases waarin Schiphol data wordt gestructureerd voor analyse toepassingen
Datapresentatie sleutel	121415_Dashboarding & Reporting Services	Core Data & AI capabilities_Dashboards en rapportages voor afdelingen van Schiphol
KA (mobile user)	121115_SMARTPHONE OFFICE AUTOMATION	Smartphone diensten medewerkers
KA (user id's)	121405_Schiphol Data portal 121410_Data Virtualization Services  120955_FDC PRINTERS MAINTENANCE 120965_IDENTITY ACCESS MANAGEMENT 120995_MANAGED SERVICES 121005_MANAGED SERVICES HARDWARE 121010_MANAGED SERVICES LICENSES 121015_MANAGED SERVICES SOFTWARE 121125_SURFACE HUBS 121150_TSA 121900_IT PROCESS MANAGEMENT 121930_SLA CONTRACT MANAGEMENT 696007-msafe 696175 - ONETRUST ntb_APPICAL 1.5METER APP  ntb_BOARDBOOKS	Core Data & AI capabilities_Register van beschikbare datasets relevant voor Schiphol Core Data & AI capabilities_Systeem dat toegang geeft tot geïntegreerde data uit verschillende bronnen. Centrale printers binnen Schiphol IT identity & access Management Kantoorautomatisering Kantoorautomatisering Kantoorautomatisering Kantoorautomatisering Smartscreens voor interne organisatie Beheer diverse maatwerk automatisering IT process management (generiek) IT contractmanagement Clouddienst voor het veilig uitwisselen en tijdelijk opslaan van digitale bestanden. Tool voor privacy security & governance Appical is een applicatie bedoeld voor reboarding gedurende en na de Corona maatregelen. Meeting preparation software tbv directie en auditcommissie
KA gewogen (user+mobile)	120010_API MANAGEMENT 120145_SOA TEST TOOLS 120150_SPLUNK 120650_SCHIPHOL JIRA 120665_TOPTeam 120950_ETHER CONTROL 121020_MAVIM 121060_OTHER APPLICATIONS 121070_PERFORMER 121075_PRIMAVERA ENTERPRISE PROJECT PORTFOLIO MANAGEMENT 121095_SCHIPHOL BITBUCKET 121100_SCHIPHOL CONFLUENCE 121105_SCHIPHOL FIRE PORTAL 121110_SHAREPOINT 122685_VOICE DIENSTEN 695124 - TRAKA 696137 - KA voor ST 696138 - ST Internetwerkstations (IWS)	Appl.Progr.Interface (koppelen van gegevens) Tooling tbv IT testing/development IT platform tbv applic. & keten monitoring Systeem tbv test management Functionele eisen management systeem Radioverkeer/ ethergebruik Schiphol Dynamische procesbeschrijving tool Telematica voor overige applicaties Performance management systeem Project portfolio management  Versiebeheer systeem, samenwerking in software ontwikkeling Documentatie tool voor samenwerking in teams Merkbeheer systeem / huisstijl etc Informatie uitwisseling online Telematica voice diensten Sleutel management systeem - fysieke sleutels Kantoorautomatisering tb ST (wordt gefactureerd aan ST) Internet werkstations
obv afdelings sleutel: A/OPS	120005_ANOMS 120120_NOMOS ONLINE 120140_SCM - STRATEGISCH CAPACITEITS MAN. 121025_MIJN ROOSTER ntb_TOETS MANAGEMENT SYSTEEM	Syst voor geluidshinder omwonenden Publieke informatieverstrekking Applicatie voor prognose obv berekend vliegtuiggeluid Planningstool continu diensten Bekwaamheidstoetsen voor operations (airside & landside) & terminal (saas oplossing)
Projectportfolio:verdeling projectportfolio naar pmc's	693002_PROJECTMANAGEMENT	Projectmanagement
Seamless Journey sleutel	121305_Schiphol Digital Channels ntb_Email Marketing ntb_Information Kiosk (SSU/SCU)  ntb_Kennisbank  ntb_WiFi Portal	Seamless journey_Website schiphol.nl en de Schiphol app Seamless journey_Dienst om mailcampagnes te versturen Seamless journey_Informatie zuil met video chat en automaten voor de short connection pass Seamless journey_Website met praktische informatie over Schiphol processen en faciliteiten Seamless journey_Portal om toegang te krijgen tot Schiphol free WiFi
Verdeling obv #: aantallen interfaces	120020_ASB - AIRPORT SERVICE BUS	Platform voor interfacing
Verdeling obv #: aantallen domeinnamen	ntb_DOMEINNAMEN	Registratiekosten domeinnamen
Verdeling obv #: aantallen portofoons/mobilofoon	122630_DTRS TETRA - TRAXYS	Portofoon en mobilofoon systeem
Verdeling obv #: aantallen user id's	120935_CRM DYNAMICS365 121080_REMS SRE - REAL ESTATE MAN. SYSTEM 121165_YARDIVOYAGER PROPERTY MAN. SYSTEM 121400_API Services	Customer relationship management tool Vastgoed management systeem Property management systeem
Verdeling obv #: API calls	120060_DMC - DISPLAY MANAGEMENT CONSOLE 120080_FIDS - DISPLAY SYSTEM	Core Data & AI capabilities_Aanbieden van Schiphol gegevens zoals vluchtinformatie en wayfinding via data interfaces (API) Gatephone t.b.v. vluchtafhandingsproces Flight information Display System
Verdeling obv #: meldingen regiecentrum	122620_CASS RC	Contract afhandelingsst. Regiecentrum
Verdeling obv #: modellen	ntb_Data Lab Services	Core Data & AI capabilities_Ontwikkeling van geavanceerde datamodellen
Verdeling obv #: unieke gebruikers	121325_Wilbur	Smart planning & forecasting_Real-time dashboard voor de belangrijkste regiecentra's op de luchthaven
Verdeling obv #: VERK_A1 (Landzijdige infrastructuur)	120070_DRIS	Dynamisch reistijden informatiesysteem
Verdeling obv: cluster digital (Core Data & AI capabilities)	121320_SMART AIRPORT DATA HUB	Platform voor oa big-data analyse
Verdeling obv: m2 gebruik van de testopstellingen per pmc	122440_TESTLAB	Faciliteit voor innovatie en testen van IT producten, Pax Flow, Security processen

The services marked in grey are discussed in more detail in Appendix D.

#### **APPENDIX D: Practical examples of IT&D services**

For reference purposes, a number of examples of IT&D services are set out below to illustrate the difference between IT&D services allocated entirely to one PMC and those allocated to several PMCs.

- The Central Information System Schiphol (CISS): a department within Aviation and the functional owner of CISS. The costs of this IT&D service are allocated entirely to the PMC Aviation. CISS also provides relevant information for every flight, such as the arrival and departure time, the destination or origin, the check-in desk and gate numbers and the designated baggage conveyor.
- The Digital Trunking System (DTRS): a department within Aviation and the functional owner of DTRS. However, this IT&D service is used by several PMCs. These are the walkie-talkies used at the airport. The allocation to the PMCs is determined on the basis of the number of walkie-talkies used by each department. The relevant department has a PMC apportionment, on which the weighted average of the apportionment for the DTRS service is based.
- Schiphol Parking: Parking & Mobility Services is the functional owner of the IT&D service of the same name, which relates to all IT&D applications at the airport car parks, such as software for parking installations and payment machines. The costs are allocated entirely to the PMC Parking & Mobility Services.

## 4.5 Schiphol Projects allocations

As a result of the internal invoicing method (see description of internal invoicing for D1 and D2 Schiphol Projects), the Schiphol Projects operating result is zero.

Schiphol Projects does not have any assets.

## 4.6 Staff and Group allocations

The sections below provide a description for each allocation of the cost centres within Staff and Group that are allocated to all PMCs. Group is only used for accounting adjustments. For a comprehensive overview of allocations, see Section 4.1.

## A2 Staff/HR-Staff Facility Management – Staff accommodation

Cost centre of Facility Management

Allocation: shared key based on m2 use to all PMCs

### Description of 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	HR-Staff Facility Management	Facility-related aspects of accommodation	see A3

### Cost types

The rental costs of the Schiphol Group Head Office building (SHG) are recognised under this cost centre. The SHG building is owned by BV Schiphol Commercial (a wholly owned 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.

The cost per m2 of lettable floor area is determined on the basis of the cost of SHG, divided by the number of m2 of lettable floor area determined in accordance with the NEN method as described under D18 OU Aviation.

Similar to rental costs, the costs attached to accommodation (gas, water and electricity) are allocated on the basis of A2. The remaining costs (mainly facility-related costs) recorded under cost centre 11500 are allocated on the basis of A3.

### Revenue types

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 A5a). This is because this department'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 A3). The services regarding the rental of office and storage space are used by all the PMCs. The apportionment key for these costs is determined on the basis of m2 use by each department, and subsequently on the basis of the allocation from the departments to PMCs.

The square metres for Staff, IT&D and Schiphol Projects are apportioned among the PMCs in the following manner:

- The rental costs that can be allocated to Staff are allocated on the basis of the general apportionment key for the central staff departments (A5).
- The rental costs that can be allocated to OU IT&D are allocated on the basis of the IT&D generic key.
- 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 (A5).

## Measurement method and frequency

### Consultation

The reference date for determining the apportionment key is 1 July in the year preceding the charges period, taking account of the m2 use of the departments\*. This key applies for the first year of the charges period. Year 1 is used as a basis for years 2 and 3 and is adjusted as follows: the use of the number of m2 per department in the Schiphol building is assumed to be constant for year 2 and 3 as there is no insight into future m2 use per department. The allocation per department changes for year 2 and 3 in accordance with the keys determined for the departments concerned per year.

\*The m2 use of the departments is determined on 1 July in the year preceding<sup>12</sup> the charges period on the basis of the overview (from SRE) of the actual use of the number of m2 in the Schiphol building. Facility Management determines which departments occupy these square metres. The allocation per department is subsequently used for the allocation to PMCs.

For the movements in costs in the years of the charges period where this allocation key applies, see category 10 other external costs and miscellaneous costs as described in the main document Section 6.4 planning & control cycle.

### Financial accounts

The key of the individual years of the three-year charges period determined at the time of the consultation is used to allocate the actual costs of the cost centres.

## Manager

Sr. Manager Group Navigator

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<sup>12</sup> See also the disclaimer regarding base years in Section 4.1.

## A3 Staff/HR-Staff Facility Management – Other costs

Cost centre of the HR Staff Facility Management department

Allocation: shared key based on share in personnel costs to all PMCs except PMC 402 Regional airports

### Description of department

Facility Management (FM) 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	HR-Staff Facility Management	Management of Facility Services. Facility-related matters, building facilities, cleaning, office furniture and conference equipment, except for the rental costs, see A2 Front office activities. Transport orders Subscriptions and documentation.	Office furniture Furnishings, fittings and office furniture and SGH building facilities.

### Cost types

Department costs such as personnel costs, maintenance costs, office costs, costs of material and depreciation costs. The costs of lunches are internally invoiced and are recorded as negative costs.

### Economic basis for allocation

The other services provided by FM are not used by all the PMCs. No costs are allocated to the PMCs Regional Airports, because Facility Management does not work for these PMCs.

The assets under cost centre 11500 consist of office equipment, cupboards and suchlike. These assets are also allocated to PMCs on the basis of allocation key A3. The personnel costs per PMC form a good benchmark for these assets maintained by the Staff for these PMCs, because a direct relationship exists between the number of staff / salary costs per staff member and the facility-related assets in use on their behalf. The facility assets are not maintained for the benefit of the 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 attached to accommodation (gas, water and electricity) are allocated on the basis of A2. The remaining costs (mainly facility-related costs) recorded under cost centre 11500 are allocated on the basis of A3.

### Measurement method and frequency

#### Consultation

The apportionment key for these costs is determined on the basis of the share per PMC in the personnel costs (except for the PMC Regional Airports).

The key for each individual year of the charges period is determined on 1 July of the year preceding the charges period. The key is based for each year on the proportion of the budgeted personnel costs per PMC per individual year of the three-year charges period.

For the movements in costs in the years of the charges period where this allocation key applies, see categories 1 to 3 and categories 7 to 10 as described in the main document Section 6.4 planning & control cycle.

Financial accounts

The key of the individual years of the three-year charges period determined at the time of the consultation is used to allocate the actual costs of the cost centres.

**Manager**

Sr. Manager Group Navigator

## A4 Staff/Treasury – Insurance costs

Cost centre of the Finance Treasury & M&A department

Allocation: shared key based on reconstruction value and user of an object to all PMCs

### Description of department

The department costs of Finance Treasury & M&A are allocated via the A5 staff allocation key. Only the insurance costs cost type of this department is allocated via the A4 insurance costs allocation key. These are insurances to cover liability (business liability, directors' liability, environmental liability, professional liability, motor vehicle liability), business interruption ('property and business interruption' (buildings and equipment)), terrorism and group accident insurance for employees.

Cost centre number	Cost centre Name	Activities	Type of assets recorded at cost centre
15500	Fin Treasury & M&A	Insurance costs (of shared premises such as the Terminal complex and landside infrastructure)	None

### Cost types

Insurance costs

### Revenue types

None

### Economic basis for allocation

The principle applied by RSG in allocating insurance costs is that users bear the costs attached to the insured area. Therefore the costs of the insurance are allocated directly to the users of the insured area or indirectly on the basis of the insured value.

The apportionment key is determined on the basis of the reconstruction value of the premises insured and the user(s) of these premises. The main shared premises are the Terminal complex (allocation based on m<sup>2</sup> apportionment, see A10a OU Aviation) and the landside infrastructure (allocation of the premises based on the traffic flow counts, see A5a OU Aviation). 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 reference date for determining the allocation key is one year preceding the three-year charges period based on the contracts with the insurance companies. The apportionment key is determined as follows for the years of the charges period:

1. The insurance costs of the year preceding the charges period are used as a basis. This basis is adjusted for the years of the charges period with the help of the expertise of the insurance companies.
2. The insurance costs are subclassified into costs that are directly attributable to the users (100% or shared users) and costs that are not directly attributable to the users.
3. Insurance costs that can be allocated directly are allocated to a PMC (on the basis of use and the associated key, for instance 100% Aviation or A5a).
4. Insurance costs that cannot be directly allocated are allocated on the basis of the weighting of the insured value of the underlying objects (reconstruction value of the

premises) or the insured risk (for instance, loss of revenue as a result of business interruption). The underlying objects are directly attributable to 1 or more users and are as such allocated on the basis of use and the corresponding key. The reconstruction value of the objects is reviewed in the years of the charges period on the basis of the Aviation Development Plan and where necessary expanded or revised.

5. Steps 1 to 4 lead to an average weighted key per year of the charges period.

For the movements in costs in the years of the charges period where this allocation key applies, see category 5 insurance costs as described in the main document Section 6.4 planning & control cycle.

#### Financial accounts

The key of the individual years of the three-year charges period determined at the time of the consultation is used to allocate the actual costs of the cost centres.

The allocation key is only adjusted in the actuals in exceptional cases (for instance in the event of increased threat and an associated increase in premium).

#### **Manager**

Sr. Manager Group Navigator

## A5 Staff and Group

### Cost centres of Staff and Group

Allocation: shared key based on share in total costs to all PMCs

#### Cost centres

- all the Staff cost centres, with the exception of a number of cost centres (see the table and also A2 to A4 for reference);
- a number of Board of Management and Group cost centres (see table).

Cost centre number	Cost centre Name	Activities	Type of assets recorded at cost centre
	Cost centres of Staff (see appendix 2.5), except for: <ul style="list-style-type: none"> <li>• cost centre 16000 (Schiphol International staff department);</li> <li>• II of HR;</li> <li>• part of the costs under cost centre 15500</li> <li>• cost centre 16660 (S&amp;AP Innovation Fund).</li> </ul>	Activities of support departments, such as Corporate Legal, Risk & Audit, Corporate Affairs, Finance, Strategy & Airport Planning, Procurement & Contracting	None
	Board of Management and group cost centres (90000, 93000 <sup>13</sup> , 90005, 90010, 10000 and 10005)	Management and supervisor (10000 and 10005). Group cost centres (90000, 93000, 90005 and 90010).	None

#### Cost types

Personnel costs, the costs of the Management and Supervisory Boards, external staff and consultancy fees.

#### Revenue types

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/filming sessions at the airport. The charge is at least equal to the full cost.

<sup>13</sup> With the exception of the additions under cost centre 93000 to staff provisions (for example, for costs relating to unemployment, partial occupational disability and long-service awards). These are allocated by means of the A6 Staff key (apportionment on the basis of personnel costs), see the description for A6. Cost centre 93000 Group accounts for a number of specific cost items, whereby – as opposed to the foregoing – 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.

### **Economic basis for allocation**

The remaining costs in the OU Staff and OU Group cost centres are the costs of the Management Board, the Supervisory Board and the departments that support the whole company, 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' 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 Article 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 and Group cost centres are used for several internal invoicing processes, namely from S&AP to Aviation for Environmental Capacity (see D1 Staff), from Finance to Schiphol Projects and IT&D for project control (see D2 Staff) and from Procurement & Contracting to Schiphol Projects and IT&D for contract management (see also D2 Staff), after which the costs are then allocated to all PMCs on the basis of key A5.

### **Measurement method and frequency**

#### Consultation

The apportionment key for these costs is determined on the basis of the share per PMC in the total costs.

The key for each year of the three-year charges period is determined in the year preceding the three-year charges period. The key is based for each year on the proportion of the budgeted total costs per PMC per individual year of the three-year charges period.

For the movements in costs in the years of the charges period where this allocation key applies, see category 1 personnel costs, category 7 subcontracted activities, category 8 hiring of external personnel, category 9 materials and category 10 other external costs and miscellaneous costs as described in the main document Section 6.4 planning & control cycle.

#### Financial accounts

The key of the individual years of the three-year charges period determined at the time of the consultation is used to allocate the actual costs of the cost centres.

### **Manager**

Sr. Manager Group Navigator

## A6 Staff – Human Resources and Group

Cost centres of Human Resources and Group

Allocation: shared key based on share in personnel costs to all PMCs

### Description of department

Human Resources is engaged in central HR duties, including payroll accounting activities as well as activities performed on behalf of Aviation Community Schiphol (LCS).

Cost centre number	Cost centre Name	Activities	Type of assets recorded at cost centre
	Cost centres of Central HR except for Facility Management (see A2 and A3 OU Staff)	Central HR duties (incl. payroll accounting and incl. Central Works Council) and Schiphol Aviation College.	None
93000	RSG – Group SNL	Group cost centre	None

### Cost types

The costs mainly consist of personnel, training, consultancy and recruitment costs. Furthermore the additions under cost centre 93000 to staff provisions are allocated on the basis of the A6 Staff key (allocation on the basis of personnel costs).

### Economic basis for allocation

Given the nature of the activities, the costs of this central staff department are allocated to all the PMCs. The allocation is based on the apportionment of the personnel costs to individual PMCs (costs of own staff).

### Measurement method and frequency

#### Consultation

The apportionment key for these costs is determined on the basis of the share per PMC in the personnel costs.

The key for each year of the three-year charges period is determined in the year preceding the three-year charges period. The key is based each year on the proportion of the budgeted personnel costs per PMC per individual year of the three-year charges period.

For the movements in costs in the years of the charges period where this allocation key applies, see category 1 personnel costs and category 10 other external costs and miscellaneous costs as described in the main document Section 6.4 planning & control cycle.

#### Financial accounts

The key of the individual years of the three-year charges period determined at the time of the consultation is used to allocate the actual costs of the cost centres.

### Manager

Sr. Manager Group Navigator

## A8 Staff – Pier A project (department costs)

Cost centre 10500 A-Pier A project (department costs)

Allocation: shared key based on future allocation of Pier A project assets

### Description of department

Costs that relate directly to the department level of the Pier A project department are recorded in cost centre 10500. The costs in cost centre 10500 consist mainly of the personnel costs of the Pier A project department (programme director, leads and their teams), costs for hiring external personnel and consultancy fees at the project level (cannot be directly allocated to future assets under the Aviation Act and IFRS).

Cost centre number	Cost centre Name	Activities	Type of assets recorded at cost centre
10500	A-Pier A Project (department costs)	Personnel costs, hiring of external personnel, consultancy fees	None

### Cost types

The costs in this cost centre consist mainly of the personnel costs of the Pier A project department (project director, leads and their teams), costs for hiring external personnel and consultancy fees recorded at the department level (cannot be directly allocated to future assets under the Aviation Act and IFRS). The large majority of the aforementioned personnel costs are capitalised on the various projects by recording hours in time sheets (see also Section 6.2). The hours and other costs that are not eligible for capitalisation continue to be recorded in cost centre 10500 and are allocated by means of key A8.

### Economic basis for allocation

The costs in the cost centre Pier A project are incurred for the development and implementation of the Pier A project and projects that are necessary for it that cannot be specifically allocated to the projects. Owing to the diversity of the assets to be completed, the costs in this cost centre are allocated to several PMCs.

The calculation of the A8 allocation key for the department level is the same as for allocation key A13a.

The A8 allocation key is determined once-only for the duration of the charges period (2022-2024) on the basis of a cost estimate for the assets still to be completed under the Pier A project and projects that are necessary for it. The key will be recalibrated again for the next charges period (2025-2027) on the basis of assets still to be completed in that period. The recalibration takes account of assets already completed (2019-2021 and 2022-2024) and updated insights (after 2024) into the (sub)projects into the Pier A project

An apportionment between the PMCs is calculated for each project based on the future use of the assets (in accordance with the rules of the Allocation System). For the purposes of determining the allocation key, future use is estimated by preparing a PMC apportionment of the new m2 and assets on the basis of the most recent available design products at the time when the key is calculated. At the time when the key for the present charges period is determined, this is based for Pier A on the technical design. Owing

to changes and contract extras, the finalised allocation key may differ slightly from what is known at present. The key for the entire pier is calculated by means of a weighted average of all planned assets.

### **Measurement method and frequency**

#### Consultation

The reference date for determining the apportionment key is one year preceding the three-year charges period. This key remains constant and applies for the entire charges period.

For the movements in costs in the years of the charges period where this allocation key applies, see category 1 personnel costs, category 8 hiring of external personnel and category 10 other external costs and miscellaneous costs as described in the main document Section 6.4 planning & control cycle.

#### Financial accounts

The weighted average key for the entire charges period is applied for all years to allocate the actual costs of the cost centres.

### **Manager**

Sr. Manager Group Navigator

## 4.7 Alliances & Participations allocations

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.

# **Bijlage 5 t/m 7**

## **TS 22-24**

## Bijlage 5 Overzicht van deelnemingen 1)

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_706	Airport Real Estate Management B.V.	Schiphol	Schiphol Real Estate B.V.	100	100
ENT_708	Schiphol Real Estate Eindhoven Finance 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_923	Cargonaut Holding B.V.	Schiphol	Schiphol Nederland BV	100	100
ENT_924	SmartLox	Schiphol	Schiphol Nederland BV	65	65
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 Consultancy Inc.	New York	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	Avioport S.p.A.	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
<b>Onestreamnr.</b>	<b>Joint Ventures</b>				
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	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	33	33
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
ASSOC032	VAI 1 SCI	Parijs	SRE Holding Altai SCI	40	40
ASSOC033	Villa Carmen BV	Schiphol	Malpensa Real Estate 2 B.V.	47,44	47,44
ASSOC034	Hobart International Airport	New York	Schiphol International B.V.	35	35
ASSOC035	Boswandering Holding BV	Schiphol	Schiphol Real Estate B.V.	50	50
<b>Onestreamnr.</b>	<b>Deelnemingen</b>				
ASSOC002	Cargonaut deelnemingen	Schiphol	Schiphol Nederland BV	36,93	36,93
ASSOC003	Schiphol Area Development Company N.V.	Schiphol	Schiphol Nederland BV	33,33	33,33
ASSOC004	Mainport Innovation Fund B.V. I	Schiphol	Schiphol Nederland BV	25	25
ASSOC005	Airport Medical Services CV	Haarlemmermeer	Schiphol Nederland BV	20	20
ASSOC005	Airport Medical Services BV	Haarlemmermeer	Schiphol Nederland BV	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
ASSOC011	Aéroports de Paris	Paris	N.V. Luchthaven Schiphol	8	8
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 Limited	Hong Kong	Pantares Tradeport Asia Ltd	18,75	18,75
ASSOC017	Stichting Uiver	Schiphol	Schiphol Nederland BV	25	25
ASSOC020	Mainport Innovation Fund B.V. II	Schiphol	Schiphol Nederland BV	24,25	24,25
ASSOC021	International Patient Center BV	Schiphol	Schiphol Nederland B.V.	33,33	33,33
ASSOC022	Schiphol Travel Taxi	Schiphol	Schiphol Nederland BV	50	50

<sup>1</sup> Stand per 1 maart 2021. Schiphol Real Estate BV zal binnen enkele maanden haar naam wijzigen in Schiphol Commercial B.V



## Bijlage 7 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 *	1.298
bewegingen per dag	2
dagen per jaar	220
totaal bewegingen per jaar	570.988
aankomende passagiers	22.800.000
afhalers en wegbrengers	3.900.000
totaal luchtvaartgebonden gebruikers	26.700.000
deel Aankomst 3	33,3% 8.900.000
verblijfstijd t.o.v. kantoorpersoneel	5
totaal bewegingen per jaar (in equivalent verblijfstijd)	44.500.000
aantal medewerkers kantoren TerW	1,3%
Vloeroppervlak aankomst 3 Aviation	4.818
<b>correctie (van AV naar Non AV) m2</b>	<b>62</b>

Gebruik lounges door karren ten behoeve van winkelbevoorrading

	# per jaar	# per dag	Verblijfstijd in lounge (minuten)	kar = # passagiers	Totaal aantal in passagiersminuten
Passagiers**	71.700.000	196.438	28,25		5.549.384
			1/4 vertrekkend OD 55 13,75		
			1/4 aankomend OD 3 0,75		
			1/4 vertrekkend transfer 55 13,75		
			1/4 aankomend transfer nvt		
Karren***		1.336		6	24.052
voorraad		717	heen	3	
vuilnis		619	terug	3	0,43%

Betreffende oppervlakte:

Lounge 1 verdieping 1 en 2	7.232
Lounge 2 verdieping 1 en 2	6.352
Lounge 3 verdieping 1 en 2	4.438
EF corridor verdieping 1	4.201
	22.223
Gebruik voor winkelbevoorrading	0,43%
<b>Correctie (van AV naar Non AV): m2</b>	<b>96</b>

### Planten

# Planten	704
oppervlak per plant	0,5
<b>correctie (van AV naar gemeenschappelijk): m2</b>	<b>352</b>

### Staande kunstuitingen

Ruime schatting op basis van huidige uitingen	
<b>Correctie (van AV naar gemeenschappelijk): m2</b>	<b>200</b>

### Vuilnisbakken en brandslangen

vuilnisbakken****	729
oppervlak per vuilnisbak	0,4
brandslangen****	828
oppervlak per brandslang	0,2
<b>Correctie (van AV naar gemeenschappelijk): m2</b>	<b>457</b>

### Speeltuin\*\*\*\*\*

Speeltuin gesitueerd in zitgebied Aviation, aantal m2	100
<b>Correctie (van AV naar gemeenschappelijk): m2</b>	<b>100</b>

### Collectebakken

# Collectebakken	21
oppervlakte per collectebak	0,26
<b>correctie (van AV naar gemeenschappelijk): m2</b>	<b>5</b>

\* gebaseerd op 13.660 m2 verhuurbaar oppervlakte, norm van 10m2 per persoon en 95% bezetting

\*\* gebaseerd op gerealiseerde passagiers aantallen 2019

\*\*\* aantal karren wordt niet geregistreerd. Aantal karren laten toenemen met passagiersgroei tov vorige telling

\*\*\*\* schatting in 2020 gemaakt door ASM en betreft brandslangen en vuilnisbakken in publieke delen van het terminal complex

\*\*\*\*\* exclusief de speeltuin waar een commercieel contract aan verbonden is (deze speeltuin blijft toegerekend aan Non Av)