ARUP

CO2 Performance Portfolio

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Supplier CO_2 Emissions Analysis

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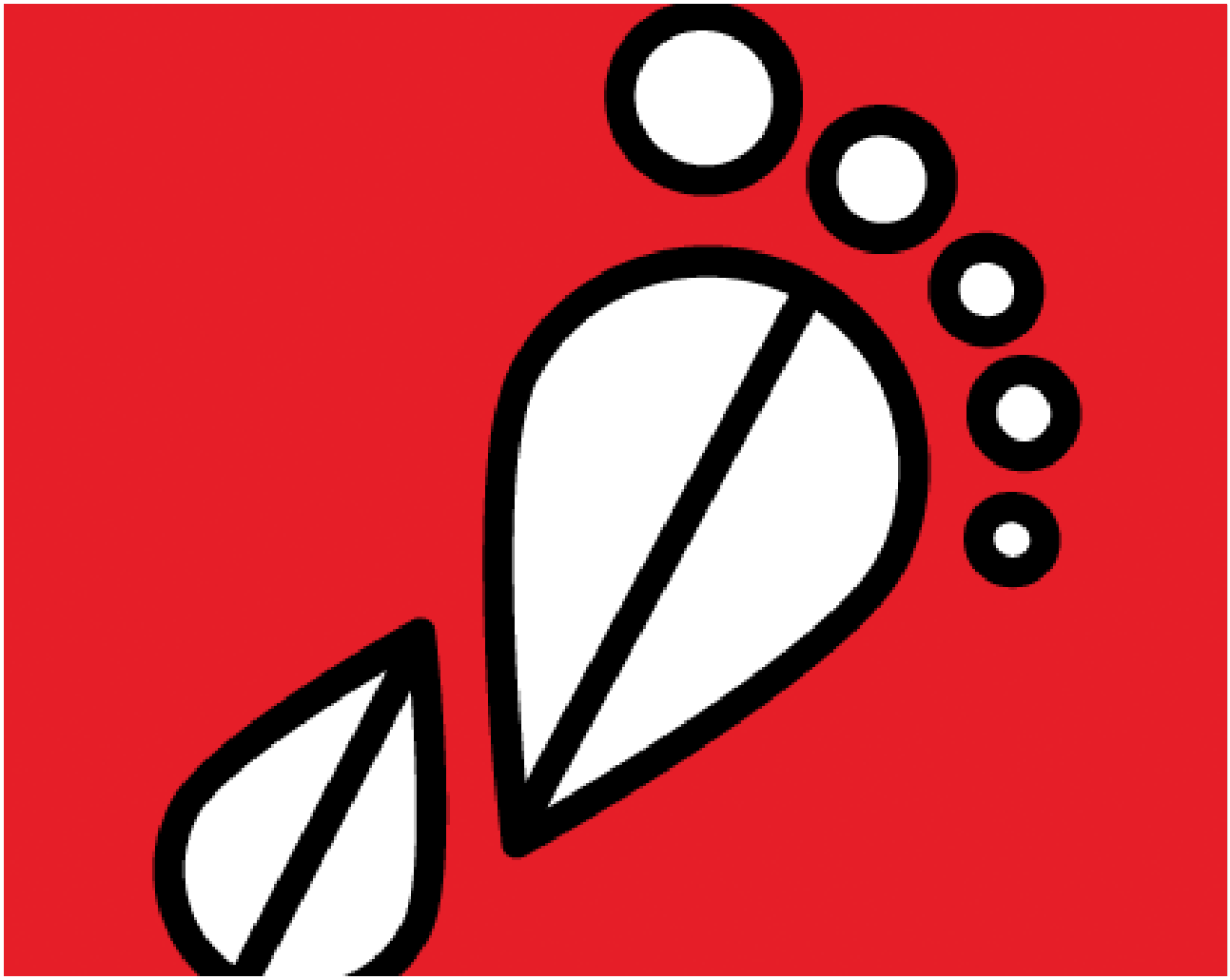

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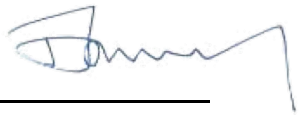
		Signature			
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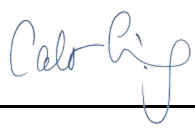
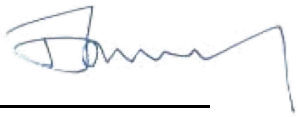
		Signature			

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1. Introduction

Arup has made a commitment to be a net zero organization by 2030. Our GHG Reporting focusses on Scope 3 Categories 1 and 2 and mainly concern “Purchased Goods and Services” and “Capital Goods”.

This document assesses the suppliers in the calendar year 2024 and compares the Scope 3 emissions to the calendar years 2023 and 2018 (baseline) to see what reductions have been established and report according to the requirements of the CO2-Performance Ladder.

Arup Europe Region (ER) has produced a Europe Region Net Zero GHG Reduction Plan. The plan reports that 67% of the Arup ER emissions come from Scope 3 Purchased goods and services and capital goods. This is a key reason why Arup NL are investigating the emissions from our upstream supply chain.

This report will focus on the top 80% of Arup NL suppliers based on purchase value. This approach allows significant insight into our potential carbon emission influence within our supply chain whilst keeping the number of suppliers within the analysis manageable. It is also in line with the 80% for identification of an organisational boundary set out in Chapter 4 of the CO2 Performance Ladder Handbook, “Methode 2; de laterale methode”.

1.1 Definitions

1.1.1 GHG Protocol Sub-categorization Definitions & Commentary:

As per the GHG Protocol ‘Corporate Value Chain (Scope 3) Accounting and Reporting Standard’[1], this category of scope 3 emissions is defined as follows:

- **(1) Purchased Goods and Services** – ‘Extraction, production, and transportation of goods and services purchased or acquired by the reporting company in the reporting year, not otherwise included in categories 2-8’. In instances where a good could be considered purchased or capital, we have deferred to our Finance team’s accounting practices.

  For reference the GHG standard combines Goods and Services procured by Arup, however for analysis we should have these divided to reflect the varying scales of which Arup procure services and goods. In addition, Scope 2-8 include other scope 3 emissions Arup manage separately, for example Business Travel, Employee commuting, waste generated in operations etc.

- **(2) Capital Goods** – ‘Extraction, production, and transportation of capital goods purchased or acquired by the reporting company in the reporting year’. This must include ‘All upstream (cradle-to-gate)[2] emissions of purchased capital goods’ In instances where a good could be considered purchased or capital, we have deferred to our Finance team’s accounting practices.

Within previous GHG Emissions reporting cycles, Arup have utilized a spend based approach whereby spend data has been used to generate a carbon emission value for different services and goods procured by Arup – this is an acceptable methodology, however, is less accurate than supplier & service provide carbon data.

[1] https://ghgprotocol.org/sites/default/files/standards/Corporate-Value-Chain-Accounting-Reporing-Standard_041613_2.pdf

[2] https://www.eea.europa.eu/help/glossary/eea-glossary/cradle-to-grave

1.2 Organisational Boundaries

The CO_2 Performance Ladder certification will be applicable to the firm Arup BV in the Netherlands. In 2024, Arup BV had one permanent office in Amsterdam. The firm operates as a consultant for the planning, design, management and research of architectural and engineering related projects, primarily in the building and infrastructure sector. There are no sub-companies operating under the control of Arup BV.

In 2024, Arup BV produced a total amount of CO_2 emissions below 500 tons a year, classifying it as a small company according to the CO_2 Performance Ladder. The size classification determines the specific set of CO_2 Performance Ladder certification requirements.

2. Methodology

2.1 Methodology Followed

A focus is put on our suppliers due the organizational boundaries and the nature of our work and aligning with our Global Net Zero strategy. For the CO_2 Performance Ladder we're a small company, therefore we will make 1 chain analysis based on our suppliers. The following methodology has been used to identify relevant suppliers and calculate the associate CO_2 emissions. The following methodology is followed.

Stage 1 – Identification of relevant suppliers within an organisation boundary:

1. A list of suppliers and invoices was provided by the Finance Team for 2024 calendar year (1st January to 31st December), see Appendix A.
2. CO_2-Performance Ladder Handbook 3.1 section 4.1 "Methode 2: de laterale methode" has been used to identify which suppliers fall within the organisational boundary. To do this, the suppliers were first ranked from largest (highest spend) to smallest (lowest spend). The cumulative purchase value of suppliers was then calculated and the top 80% of suppliers was identified, see Appendix A.
3. The top 80% suppliers have been categorised as suppliers of Purchased Goods, Purchased Services or Capital Goods, see Appendix A.
4. Suppliers of services have been reviewed to ensure that the Goods and Services have not been included in other GHG Emission Reporting Scope areas. Details of the suppliers that have been excluded from the Scope 3 Category 1 & 2 analysis can be found in Table 5.
5. Suppliers with negative total spends have also been excluded.

Stage 2 – Calculation of CO_2 emissions

A database of UK Department for Environment, Food and Rural Affairs (DEFRA) emissions factors developed by the Centre of Sustainability Accounting (CenSA) has been used to estimate CO_2 emissions based on the cost of the goods and services. See Appendix B for details. These emissions factors are based on data from 2021, at this time there is not a more recent update to the data, so costs have been indexed accordingly. (Note that this is an improvement on the 2019 factors which were used in this analysis for the reporting period January 2022 to December 2023.)

6. Each supplier has assigned a product category according to the Standard Industrial Classification (SIC) Codes.
7. The total kg of CO_2 per £ is read from the DEFRA emissions factor database for each product category.
8. The emission factors have been indexed from 2021 to 2024 figures[3]
9. The total spend per supplier was converted from EUR to £ using an average exchange rate for 2024[4] to calculate an £ equivalent spend per supplier.

[3] Using a conversion rate of 0.88 GBP in 2024 to 1 GBP in 2019 (https://www.worlddata.info/europe/united-kingdom/inflation-rates.php)

[4] 1EUR to 0.8773GBP (Euro to British Pound Spot Exchange Rates for 2024)

10. The total kg of CO_2 per £ is then multiplied by the equivalent emission factor to estimate the CO_2 emissions per supplier.

The results of this calculation are shown in Section 2.2.

2.2 CO2 Emissions

2.2.1 Scope 3 Category 1 and 2 - General

We've monitored our Scope 3 Category 1 and 2 emissions since 2021 to compare against our 2018 baseline year. The total emissions (kg CO_2) per category per year are shown in Table 1 and Figure 1. It can be seen that in 2024 these emissions have increased by 17% since our baseline year of 2018.

Table 1: Yearly CO_2 emissions for Scope 3 Category 1 and 2

	2018	2021	2022	2023	2024
Purchased Services	723.851	999.699	681.271	579.951	951.845
Purchased Goods	112.574	37.391	11.269	77.145	0
Capital Goods	49.702	0	48.007	23.909	83.324
Total	886.127	1.037.090	740.547	681.006	1.035.169
Change compared to 2018 baseline	100%	+17%	-16%	-23%	17%

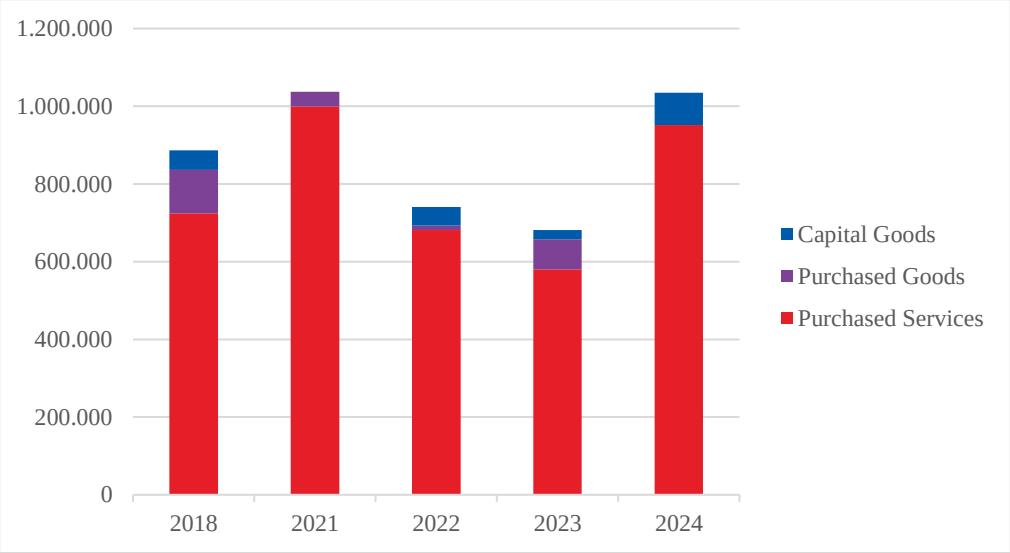

Figure 1: Yearly CO_2 Emissions for Scope 3 category 1 and 2

2.2.2 Scope 3 Category 1 – Purchased Goods and Services

Over the years, views on the goods we purchase have changed. Therefore, suppliers and their category may have changed over the years or have been removed. For year 2024, there were no purchased goods.

Table 2: CO2 emissions for Purchased Goods Suppliers

Purchased Good Suppliers (2024)	SIC Code	Product Category	Total kg CO_2e (2024)	% of total top 80% (2024)
None	N/A	-	-	-

Table 3 gives the top 5 CO_2 emissions for from Purchased Services. The total CO_2 emissions for the services suppliers identified within the top 80% of suppliers is shown below compared in % to the total kg CO_2. A separation is made between a project 'purchased service' and a business 'purchased service'.

Table 3: CO2 emissions for Service Suppliers

Purchased Service Suppliers (2024)	SIC Code	Product Category	Total kg CO_2e (2024)	% of total top 80% (2024)	Project/Business service
REDACTED	65.1-2	Insurance and reinsurance services, except compulsory social security	129.982	19,4%	Business
REDACTED	68,3	Real estate services on a fee or contract basis	65.028	27,7%	Business
REDACTED	71	Architectural and engineering services; technical testing and analysis services	63.787	31,9%	Project
REDACTED	71	Architectural and engineering services; technical testing and analysis services	59.890	35,9%	Project
REDACTED	71	Architectural and engineering services; technical testing and analysis services	59.773	39,8%	Project

The above shows a difference from the previous year, where we'd spent more on accommodation services, the reason for this is that in 2023 we were the host of our Arup Group Annual Meeting, which had contributed significantly to our CO_2 footprint in purchased goods and services. However, for 2024, our purchased goods and purchased services shifted back to a more usual pattern of relating to our core business—such as payments made to our landlord, and payments made to subconsultants on our projects.

2.2.3 Scope 3 Category 2 – Capital Goods

Table 4 gives the CO_2 emissions for capital goods suppliers. The total CO_2 emissions for the capital goods suppliers identified within the top 80% of suppliers is shown below.

In 2024, we confirmed that the furniture is classified by our finance department as a capital good and so moved from purchased goods to capital goods. Aside from the reclassification, the most significant event in the office in 2024 which influenced our suppliers, was the renovation of the canteen space. The renovation involved designing the space, demolition of the previous space, build-out of the space, and fit-out with new equipment. Table 4 reflects the purchase of appliances for the same and furniture purchase for one of the projects.

Table 4: CO_2 emissions for Capital Goods Suppliers

Capital Goods Suppliers (2024)	SIC Code	Product Category	Total kg CO_2e (2024)	% of total top 80% (2024)
REDACTED	31	Furniture	53.304	63,1%
REDACTED	27	Electrical equipment	30.020	79,3%

2.3 Assumptions and Exclusions

In carrying out this analysis a number of assumptions and exclusions have been made. These are as listed in Table 5: Assumptions and Exclusions

Table 5: Assumptions and Exclusions

No.	Related Suppliers	Assumption / Exclusion	Follow up to improve accuracy of reporting
1	REDACTED	This supplier is a travel agency. Our invoicing data for 2022 does not enable us to separate out the costs related to transportation, hotels and travel agency services. Emissions due to transportation have been included within Scope 3 Category 6 reporting in the Energy Management Plan. Therefore to avoid double counting, data from REDACTED has been excluded from this Scope 3 Category 1&2 analysis.	It is noted that this exclusion results in emissions resulting from hotel stays and travel agency services being excluded from Scope 3 Category 1 data. In the future it would be good to find a way to separate out the data relating to transportation, hotels and travel agency services to allow a more complete reporting.
2		This is a lease car agency. Emissions from lease vehicles are included in Scope 1 and 2. Therefore to avoid double counting, data from REDACTED has been excluded from this Scope 3 Category 1&2 analysis.	It is noted that emissions relating to the lease car agency costs are not included in our analysis.
3		This data relates to a contracted staff member. All staff costs are accounted for elsewhere in the reporting. Therefore to avoid double counting, this data has been excluded from this Scope 3 Category 1&2 analysis.	None
4		This is payment of Travel Business Cards for travel by public transport. Emissions from this data is included in Scope 3 Categories 6 and 7. Therefore to avoid double counting, this data has been excluded from this Scope 3 Category 1&2 analysis.	None
5	All	Product categories have been manually assigned to the data based on the type of supplier.	Reporting quality could be improved if more details can be recorded and provided for each supplier invoice.

2.4 Relative Scope and Influence

Based on the product categories, the relative scope of each category can be determined using the format of Table 6 from the CO_2 Performance Ladder Handbook 3.1 for each Product Market Combination (PMC). The below list is based on markets we operate in and expected portfolio growth as reported in the Annual Management Review. Arup B.V. is a firm that provides engineering and advisory services in diverse sectors. Based on the statistics from the CBS, Figure 2 and the potential influence we as a company can have on the sectors the ranking is determined. Based on Table 6, the choice was made to investigate Scope 3, activities 1 and 2 as this is where we have the biggest impact in our own operations. The next Chapter will analyze the data.

Periods : 2024 3rd quarter*

Dutch economy	Estimate of CO2 emissions; million kg (million kg)	Estimate of CO2 emissions; year-on-year change (%)	Estimate of CO2 emissions; weather-corrected (%)
Total CO2 emissions, Dutch economy	32.660	-2,9	-4,2
CO2 emissions households	4.466	4,6	.
CO2 emissions energy and water companies	7.473	-12,8	.
CO2 emissions transport companies	6.097	-2,3	.
CO2 emissions agriculture, industry, construction	12.506	0,0	.
CO2 emissions other services	2.042	3,9	.

Source: CBS.

Figure 2: Source for estimating relative importance of CO_2 burden of sector and activity in Table 6 (Source: https://www.cbs.nl/nl-nl/cijfers/detail/84057NED?q=co%20emissie%20co2%20emissie)

Table 6: Relative scope and influence of each product category

PMC Sectors & Activities	Description of activity[5] where CO_2 is released	Relative importance of CO_2 burden of the sector and influence of the activities		Potential influence of the organisation on CO_2 emissions	Ranking (Average 2024)
		Sector	Activities		
General sectors applicable to engineering firms	Upstream: Building facilities Purchased goods & services Capital goods Waste Staff travel Downstream: None.	Medium	Medium	Large Arup aims to find the most sustainable suppliers for the services we use to run our business.	1
Industry (engineering or advisory projects in: Science, Industry, Technology, Energy, Aviation)	Upstream: Staff travel Purchased goods & Services Downstream: None	Large	Large	Negligible	2
Property	Upstream:	Large	Medium	Small	3

[5] Within the influence of Arup b.v.

PMC Sectors & Activities	Description of activity[5] where CO_2 is released	Relative importance of CO_2 burden of the sector and influence of the activities		Potential influence of the organisation on CO_2 emissions	Ranking (Average 2024)
		Sector	Activities		
(engineering or advisory projects in: Development, private and public sector)	Staff travel Purchased goods & Services Downstream: None				
Cities and Transport (engineering or advisory projects in: Cities, Roads, Rail, Transport)	Upstream: Staff travel Purchased goods & Services Downstream: None	Medium	Medium	Small	4

The ranking and our potential influence is explained below.

General Sectors applying to engineering firms

This is where we have the most impact on our Scope 3 emissions. Our scope of work is office based, by choosing local and sustainable partners where possible we're able to influence our CO_2 emissions stemming from this. Changes to our company policies should allow for further reductions in emissions by choosing local vendors or proven sustainable vendors.

Industry

We operate in this sector delivering engineering and advisory services to clients. Our company policies require us to always suggest the most sustainable solutions, however this is subject to approval from the clients. We've noticed an improvement in sustainability wishes within the clients, but compared to the other sectors we operate in this is lower.

Property

We operate in this sector delivering engineering and advisory services to our clients. Our company policies require us to always suggest the most sustainable solutions, however this is subject to approval from the clients. We've noticed an improvement in sustainability wishes within the clients and have been able to be part of some very exemplary projects such as HAUT. This industry is already making a big effort to lessen their CO2 emissions.

Cities and Transport

We operate in this sector delivering engineering and advisory services to our clients. Our company policies require us to always suggest the most sustainable solutions, however this is subject to approval from the clients. Our teams collaborate with some of the biggest players in this field and the transition to improving the environmental impact of the projects is growing.

3. Analysis of the data

3.1 Comparison with ER Net GHG Reduction Plan

Striving towards Net Zero, in August 2020 the Europe Region produced the ER Net GHG Reduction Plan. The plan identifies purchased goods and services to account for 63% of Arup's global emissions and 68% of the Arup Europe Region emissions based on 2018 data, see Appendix E.

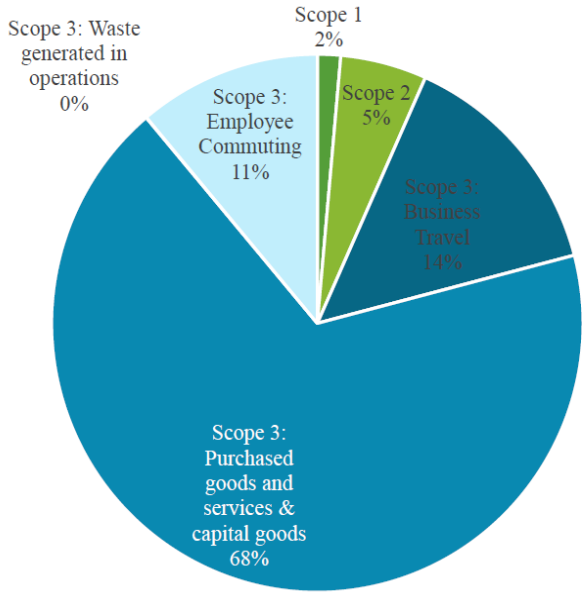

Figure 3: Distribution of Europe Region CO_2 Emissions from ER GHG Reduction Plan (2018 data)

Intuitively the proportion of emissions from purchased good and services appears very high. The analysis in the report can be used to interrogate this. For Arup Netherlands emissions are as seen in Table 7[6].

Table 7: Arup Netherlands 2024 CO_2 Emissions

Scope	2024 Emissions (kg CO_2e)	Percentage of Emissions
Scope 1	974,57	0,1%
Scope 2	129779,95	9,2%
Scope 3: Employee commuting	67602,78	4,8%
Scope 3: Business travel (incl. international travel)	172460,14	12,3%
Scope 3: Purchased goods & services	951845,00	67,7%
Scope 3: Capital goods	83324,00	5,9%
Grand Total:	1405986,45	-

In 2018, pre-pandemic, office occupancy, commuting and business travel emissions were higher than in 2023 and 2024. As can be seen in Table 1: Yearly CO_2 emissions for Scope 3 Category 1 and 2, our supplier

[6] Scope 1, Scope 2 and Scope 3 Business Travel and Employee commuting are measured in our general GHG reporting, this is excluded from this supply chain analysis.

footprint has increased from the 2018 baseline by 17% in 2024, a region effort is in place to look for sustainable partners or better CO_2 footprint data.

3.2 Accuracy of the DEFRA Emissions Factors

The DEFRA emissions factor database was used in all sets of calculations. As described in chapter 2.1 of this report, we question the accuracy of the emission factors. However, currently there we don't have a more reliable form of calculation. See Appendix B for table of factors.

3.3 Chain partners emissions

An improvement that was raised last year was finding out the emissions from our chain partners. The Europe Region team is still working on receiving the emissions for the top 5 companies (as listed in chapter 4.2). A questionnaire has been sent to their representatives asking for their emissions if they have this or a timeframe of when they aim to start reporting on this. Responses have been summarized in chapter 4.2.

We expect with the new legislation around energy efficiency and climate impact in place from 01-01-2024 this data will be available mid-2025. In the meantime, we were able to find one of our chain partners is certified with the CO_2 prestatie ladder.

Company name:	**REDACTED (2022 reporting)**
Certifying level	5
Company type	Contractor
Company Size CO_2 Performance ladder	Medium
Total tonnes CO_2 2022	765
Business Travel	75%
Uitstoot van gebouwen	13%
Waste	12%

4. Outcomes

4.1 Findings

The key findings from this Upstream CO_2 emissions analysis are:

- Service suppliers make up the majority of the assessment boundary of the Arup Netherlands Upstream Supply Chain.
- CO_2 emission contributions from purchased good and services are very difficult to calculate. Making the calculations in section 2.2.3 requires our making a series of assumptions, which can have a domino-effect on the final figures. Assumptions include:
  - Details about goods and services provided, as purchasing is not centralized, given the nature of our business;
  - SIC codes and data had to be taken from the UK, as none were found for the Netherlands;
  - SIC codes are out-of-date, having come from 2021;

  - Using SIC codes requires making currency conversions, and assuming a single conversion rate for the entire year.

- A crude comparison of the DEFRA emissions factors with a calculated Arup NL office emissions factor (CO2-portfolio_Supply Chain Analysis) show that the DEFRA emissions factors are likely to be highly inaccurate although there is no better alternative calculation method at this time.
- Comparing the years shows a increase of 17% in Scope 3 categories 1 and 2 compared to our baseline in 2018. As written in our GHG report G1, we had the aim of reducing our emissions in the form of purchases by 50%, which we did not achieve.

4.2 Improvements

A number of improvements have already been identified in Table 5. In addition to these, the following potential improvements have been identified:

- Improvement of emissions from suppliers. In order to improve the calculated emissions from our suppliers, the Europe Region Net Zero team are contacting the top 20 European suppliers to request their specific emissions data. Discussions will also be initiated regarding influencing their emissions. The following Netherlands suppliers are included in this top 20 list:

5. Conclusion

This report has provided an insight into the Scope 3 Purchased (capital) goods and services emissions for Arup NL. It has identified that the majority of the upstream supply chain (by purchase value) is service suppliers.

This report shows that the percentage of Arup NL total carbon emissions which comes from Scope 3 purchased (capital) goods and services is broadly in line with that identified in the Arup ER Net Zero GHG Reduction Plan. However, this percentage is still considered high and the accuracy of the emissions factors used to calculate the emissions has been brought into question. Improvements discussed in section 4.2 are underway to further improve data collection and reporting.

Finally, the Arup ER Net Zero GHG Reduction Plan sets out a target of reducing emissions from top 20 goods suppliers by 50% by 2025 compared to 2018 emissions. The next step is to retrospectively determine a 2018 baseline which can be measured and reported against. In 2024, our emissions showed an increase of 17%, falling well short of the goal of 50%. Further reductions in Scope 3 will require significantly more coordination with our suppliers.

The next reporting year we will continue to focus on Scope 3 Categories 1 and 2, given the significant room for improvement remaining in these categories. Additionally, we will explore improved reporting methods, as the electrical grid's energy mix in the UK varies significantly from the Netherlands', which may also impact our figures.

Appendix A

List of suppliers, invoice values and categories

2024					
Supplier Name	**Total Spend (EUR)**	**Type Supplier**	**SIC Multiplier code**	**SIC Multiplier category**	**CO2 Emmisions based on spend (kgCO2)**
		Purchased Services	65.1-2	Insurance and reinsurance services, except compulsory social security	129.982
		Purchased Services	68,3	Real estate services on a fee or contract basis	65.028
		Purchased Services	71	Architectural and engineering services; technical testing and analysis services	63.787
		Purchased Services	71	Architectural and engineering services; technical testing and analysis services	59.890
		Purchased Services	71	Architectural and engineering services; technical testing and analysis services	59.773
		Purchased Services	72	Scientific research and development services	61.304
		Purchased Services	71	Architectural and engineering services; technical testing and analysis services	49.497
		Purchased Services	71	Architectural and engineering services; technical testing and analysis services	48.941
		Purchased Services	71	Architectural and engineering services; technical testing and analysis services	40.876
		Purchased Services	42,99	Specialised construction works	61.634
		Purchased Services	64	Financial services, except insurance and pension funding	22.830
		Purchased Services	71	Architectural and engineering services; technical testing and analysis services	29.271
		Purchased Services	71	Architectural and engineering services; technical testing and analysis services	26.990

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		Purchased Goods	31	Furniture	53.304
		Purchased Services	81	Services to buildings and landscape	22.212
		Purchased Services	71	Architectural and engineering services; technical testing and analysis services	21.729
		Purchased Services	71	Architectural and engineering services; technical testing and analysis services	21.035
		Purchased Services	71	Architectural and engineering services; technical testing and analysis services	20.662
		Purchased Services	71	Architectural and engineering services; technical testing and analysis services	19.537
		Purchased Services	71	Architectural and engineering services; technical testing and analysis services	16.580
		Purchased Services	71	Architectural and engineering services; technical testing and analysis services	16.572
		Purchased Services	72	Scientific research and development services	18.475
		Purchased Services	62	Computer programming, consultancy and related services	12.530
		Purchased Services	71	Architectural and engineering services; technical testing and analysis services	16.086
		Purchased Services	71	Architectural and engineering services; technical testing and analysis services	14.936
		Purchased Services	69,2	Accounting, bookkeeping and auditing services; tax consulting services	9.425
		Purchased Services	41,2	Buildings and building construction works	22.261
		Capital Goods	27	Electrical equipment	30.020
				Total	**1.035.169** $kgCO_2$

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Appendix B

DEFRA Emissions Factors from 2021

SIC	Industry Name	GHG (kgCO2e per £)	CO2 (kgCO2 per £)
1,00	Products of agriculture, hunting and related services	2,32	0,59
2,00	Products of forestry, logging and related services	0,33	0,17
3,00	Fish and other fishing products; aquaculture products; support services to fishing	0,76	0,51
5,00	Coal and lignite	1,60	0,47
6,00	Crude petroleum and natural gas	1,47	0,59
8,00	Other mining and quarrying products	0,76	0,57
9,00	Mining support services	1,91	0,70
10.1	Preserved meat and meat products	0,82	0,34
10.2 -3	Processed and preserved fish, crustaceans, molluscs, fruit and vegetables	0,75	0,41
10.4	Vegetable and animal oils and fats	0,96	0,43
10.5	Dairy products	0,97	0,41
10.6	Grain mill products, starches and starch products	0,94	0,56
10.7	Bakery and farinaceous products	0,57	0,29
10.8	Other food products	0,73	0,32
10,90	Prepared animal feeds	0,93	0,40
11.01-6	Alcoholic beverages	0,73	0,34
11,07	Soft drinks	0,42	0,23
12,00	Tobacco products	1,04	0,36
13,00	Textiles	0,81	0,58
14,00	Wearing apparel	0,74	0,54
15,00	Leather and related products	0,71	0,47
16,00	Wood and of products of wood and cork, except furniture; articles of straw and plaiting materials	0,55	0,43
17,00	Paper and paper products	0,76	0,57
18,00	Printing and recording services	0,43	0,33
19,00	Coke and refined petroleum products	1,87	1,07
20,30	Paints, varnishes and similar coatings, printing ink and mastics	1,05	0,69
20,40	Soap and detergents, cleaning and polishing preparations, perfumes and toilet preparations	0,84	0,55
	Other chemical products	1,34	0,87
20A	Industrial gases, inorganics and fertilisers (all inorganic chemicals) - 20.11/13/15	1,39	0,92
20B	Petrochemicals - 20.14/16/17/60	1,50	0,96
20C	Dyestuffs, agro-chemicals - 20.12/20	1,23	0,85
21,00	Basic pharmaceutical products and pharmaceutical preparations	0,58	0,38
22,00	Rubber and plastic products	0,63	0,48
23.5-6	Cement, lime, plaster and articles of concrete, cement and plaster	0,98	0,91
23OTHER	Glass, refractory, clay, other porcelain and ceramic, stone and abrasive products - 23.1-4/7-9	1,31	1,09
24.1-3	Basic iron and steel	1,79	1,46
24.4-5	Other basic metals and casting	0,11	0,09
25,40	Weapons and ammunition	0,47	0,39

25OTHER	Fabricated metal products, excl. machinery and equipment and weapons & ammunition - 25.1-3/25.5-9	0,58	0,48
26,00	Computer, electronic and optical products	0,40	0,33
27,00	Electrical equipment	0,44	0,36
28,00	Machinery and equipment n.e.c.	0,45	0,36
29,00	Motor vehicles, trailers and semi-trailers	0,42	0,33
30,10	Ships and boats	0,30	0,25
30,30	Air and spacecraft and related machinery	0,43	0,35
30OTHER	Other transport equipment - 30.2/4/9	0,34	0,28
31,00	Furniture	0,46	0,38
32,00	Other manufactured goods	0,62	0,49
33,15	Repair and maintenance of ships and boats	0,30	0,25
33,16	Repair and maintenance of aircraft and spacecraft	0,45	0,37
33OTHER	Rest of repair; Installation - 33.11-14/17/19/20	0,21	0,16
35,10	Electricity, transmission and distribution	1,95	1,66
35.2-3	Gas; distribution of gaseous fuels through mains; steam and air conditioning supply	1,61	1,23
36,00	Natural water; water treatment and supply services	0,29	0,26
37,00	Sewerage services; sewage sludge	0,40	0,10
38,00	Waste collection, treatment and disposal services; materials recovery services	1,39	0,37
39,00	Remediation services and other waste management services	3,44	0,49
41,20	Buildings and building construction works	0,32	0,27
42.1-2	Constructions and construction works for civil engineering	0,35	0,30
42,99	Specialised construction works	0,31	0,26
45,00	Wholesale and retail trade and repair services of motor vehicles and motorcycles	0,30	0,24
46,00	Wholesale trade services, except of motor vehicles and motorcycles	0,02	0,02
47,00	Retail trade services, except of motor vehicles and motorcycles	0,19	0,15
49.1-2	Rail transport services	0,79	0,66
49.3-5	Land transport services and transport services via pipelines, excluding rail transport	0,62	0,52
50,00	Water transport services	2,41	2,32
51,00	Air transport services	1,50	1,37
52,00	Warehousing and support services for transportation	0,34	0,28
53,00	Postal and courier services	0,26	0,22
55,00	Accommodation services	0,34	0,21
56,00	Food and beverage serving services	0,32	0,21
58,00	Publishing services	0,10	0,08
59,00	Motion picture, video and TV programme production services, sound recording & music publishing	0,14	0,10
60,00	Programming and broadcasting services	0,20	0,15
61,00	Telecommunications services	0,17	0,14
62,00	Computer programming, consultancy and related services	0,15	0,12
63,00	Information services	0,20	0,16
64,00	Financial services, except insurance and pension funding	0,12	0,10
65.1-2	Insurance, reinsurance and pension funding services, except compulsory social security	0,09	0,07

66,00	Services auxiliary to financial services and insurance services	0,10	0,07
68,12	Real estate services, excluding on a fee or contract basis and imputed rent	0,15	0,12
68.2IMP	Owner-Occupiers' Housing Services	0,04	0,04
68,30	Real estate services on a fee or contract basis	0,10	0,09
69,10	Legal services	0,07	0,05
69,20	Accounting, bookkeeping and auditing services; tax consulting services	0,14	0,11
70,00	Services of head offices; management consulting services	0,16	0,12
71,00	Architectural and engineering services; technical testing and analysis services	0,20	0,15
72,00	Scientific research and development services	0,22	0,17
73,00	Advertising and market research services	0,12	0,10
74,00	Other professional, scientific and technical services	0,16	0,12
75,00	Veterinary services	0,11	0,08
77,00	Rental and leasing services	0,18	0,14
78,00	Employment services	0,13	0,10
79,00	Travel agency, tour operator and other reservation services and related services	0,17	0,13
80,00	Security and investigation services	0,11	0,09
81,00	Services to buildings and landscape	0,19	0,15
82,00	Office administrative, office support and other business support services	0,19	0,15
84,00	Public administration and defence services; compulsory social security services	0,25	0,20
85,00	Education services	0,19	0,15
86,00	Human health services	0,32	0,22
87,00	Residential care services	0,21	0,15
88,00	Social work services without accommodation	0,23	0,16
90,00	Creative, arts and entertainment services	0,33	0,24
91,00	Libraries, archives, museums and other cultural services	0,25	0,19
92,00	Gambling and betting services	0,14	0,10
93,00	Sports services and amusement and recreation services	0,29	0,22
94,00	Services furnished by membership organisations	0,22	0,15
95,00	Repair services of computers and personal and household goods	0,12	0,09
96,00	Other personal services	0,09	0,07
97,00	Services of households as employers of domestic personnel	0,01	0,01