

Name of document: Harmonisation act: Publication of requirement 4.D in magazine

Date: 18 January 2016

Version: 1.0

Status: Final

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**Subject:** Publication of requirement 4.D in magazine

**Harmonisation act:** Publication in magazine can also take place via a digital edition.

**Date of publication Harmonisation act:** 8 April 2015

**Response SKAO:** this Harmonisation act has been incorporated in Handbook 3.0, with the explanation of requirement 4.D

**Transition period:** N / A

Name of document: Harmonisation act: 3D initiative  
Date: 18 January 2016  
Version: 1.0  
Status: Final

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**Subject:** 3D Initiative

**Context:** It sometimes happens that a customer (level 3) declares that the initiative is satisfactory because it is on the SKAO website. But under 3D it is stated that the Ladder CI must test whether the initiative is satisfactory (see requirement 4.D.1).

**Harmonisation act:** Distinguish between meeting the initiative and individual participation. Initiatives as mentioned on the SKAO website are not always sufficient for all companies. The Ladder CI always checks the individual contribution (participation) to the initiative or sector wide reduction program and whether the initiative or sector-wide reduction program is sufficient for the specific company.

**Date of publication Harmonisation act:** 8 April 2015

**Response SKAO:** The intro text on the SKAO website has been adjusted. The Harmonisation act is no longer relevant due to the publication of Handbook 3.0.

**Transition period:** N / A

Document name: Progress report  
Date: 18 January 2016  
Version: 1.0  
Status: Final

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**Subject:** Progress report

**Question:** Should the progress report have already been drawn up twice at six-monthly intervals for an initial assessment under requirement 4B2? In other words, a level 4 certificate can only be issued in October 2015 when there is a report in March 2015 and September 2015, or can this already be done between March and September 2015 after publication in March 2015 with the intention to do so in September 2015.

**Harmonisation act:**

- At company level:

In the initial ladder assessment at level 4, one progress report may be sufficient, provided that the company has demonstrably guaranteed the next progress report within the required period.

→ There should be at least three months between setting the targets and the first progress report.

Because the requirement is not fully met, a small point deduction (2) is in place. If the 'energy management action plan' is incomplete on this point, there is an annual progress report and 5 points are deducted from 4B2.

During the subsequent annual ladder assessment, the auditor explicitly checks whether this planned progress report has been published as planned, and whether the requirement has therefore been fully met for the year that has now passed (and whether there has actually been semi-annual reporting). If this is not the case, not only a 5-point deduction is required for 4B2, but also a deduction for 3B2, see criterion 1 on follow-up to the annual ladder assessment at 3B2.

- At project level:

A sample within the projects with an award advantage must demonstrate that from the start of the project the performance has been delivered according to the requirements of the ladder.<sup>1</sup> Suppose a company is awarded a project in January, and has an initial ladder assessment in November, then there must be demonstrably 2 progress reports on the awarded project, because (through the certificate) it meets the EMVI criterion (Economically Most Advantageous Tender, In Dutch: EMVI). At the company level, one progress report is acceptable at that time. Once the project has been awarded, reports must be submitted every six months. If the project has been awarded, but has not yet started, progress reporting may consist of the statement 'project has not yet started'.

**Date of publication Harmonisation act:** 10 November 2015

**Transition period:** N / A

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<sup>1</sup> It is therefore possible that there must already be a six-monthly progress report on a project with an award advantage, because the company waited a long time after starting the certification for the ladder assessment. In this case, too, there must be a scheduled second six-monthly progress report.

Document name: Initial assessment at level 5

Date: 18 January 2016

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**Subject:** Initial assessment at level 5

**Context:** Can a company go to level 5 in one go? It may therefore be that there must already be a six-monthly progress report on a project with an award advantage, because the company has waited a long time after starting the certification for the ladder assessment. In this case, too, there must be a scheduled second six-monthly progress report.

**Harmonisation act:** Under certain conditions, a company could certify itself at level 5 at once. These conditions are:

- The company has, for at least 1 year, an operational energy management system that demonstrably functions;
- The company has energy-saving and / or sustainable energy targets for at least 1 year;
- These objectives were achieved (at least in the previous year);
- These objectives and the realisation may be formulated in other units, but must be demonstrably converted into CO2 reduction objectives.

**Date of publication Harmonisation act:** 10 November 2015

**Transition period:** SKAO applies a Transition period of 4 weeks for this harmonisation act. This decision is normative from 9-12-2015 on.

Name document: Reduction target of 0% in the first year

Date: 18 January 2016

Version: 1.0

Status: Final

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**Subject:** 0% reduction target in the first year

**Context:** Is it permissible for a company to have a reduction target of 0% in the first year? If a company has a target of 15% over 5 years, can the target be 0 percent in the first year and thus achieve the target?

**Harmonisation act:** A reduction target of 0% in the first year is only acceptable if the company (as always):

- has a demonstrably ambitious objective for scope 1, 2 and 3 and
- an action plan to achieve the chosen objective within the chosen deadline.
- In addition, the company must demonstrate through the measure list that it has also implemented quick wins relevant to the company for the most material emissions. Lack of time is not a valid reason.

**Date of publication Harmonisation act:** 10 November 2015

**Transition period:** n / a

Document name: Publish on Facebook

Date: 18 January 2016

Version: 1.0

Status: Final

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**Subject:** Publishing on Facebook

**Date:** Technical Committee 26-9-2015

**Context:** The mandatory internet publication now takes place in two locations: the company's website and the SKAO website. Can a company publish on Facebook?

**Harmonisation act:** No. Publishing on Facebook is not considered communication on the company's website. In addition to publishing on its own website, the company may publish on Facebook.

**Date of publication Harmonisation act:** 10 November 2015

**Transition period:** N / A

Document name: Independent internal control (1B2)

Date: 3 February 2016

Version: 1.0

Status: Final

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**Subject:** Independent internal control

**Harmonisation act:** The independent internal control (1B2) can be part of the internal audit of a general management system and can be carried out by the same person, as long as all criteria of the internal audit and of the independent internal control are met: nothing changes the activities and documents of these requirements.

**Date of publication Harmonisation act:** 3 February 2016

**Transition period:** N / A

Document name: Independence of a Knowledge Institute

Date: 3 February 2016

Version: 1.0

Status: Final

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**Subject:** Independence of a Knowledge Institute

**Context:** "Is a knowledge institute sufficiently independent if it is not in a company boundary but is a sister company? (Example: concern / holding / parent company is Holland Ltd., Holland Roads Ltd. has level 5 certificate and Holland Consultancy Ltd. is being set up as a knowledge institute at 4.A.3 for Nederland Wegen B.V.).

**Harmonisation act:** A Knowledge Institute must fall outside the organisational boundary of the company and cannot be an A supplier.

**Date of publication Harmonisation act:** 3 February 2016

**Transition period:** N / A

Name document: Combustion emissions from own waste installation

Date: 3 February 2016

Version: 1.0

Status: Final

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**Subject:** Combustion emissions from own waste installation

**Harmonisation act:** The combustion emissions released from the company's own waste installation belong to scope 1. Emissions from third-party installations are scope 3.

**Date of publication Harmonisation act:** 3 February 2016

**Transition period:** N / A

Name of document: "certified since" on the CO2-aware Certificate

Date: 4 May 2016

Version: 1.0

Status: Final

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**Subject:** "Certified since" on the CO2 Awareness Certificate

**Harmonisation act:** The variable "Certified since" on the CO2 Awareness Certificate, refers to the first certification of a company with a particular Ladder CI (certifying organisation), but not to previous certifications by other CIs.

**Date of publication Harmonisation act:** 4 May 2016

**Transition period:** N / A

Document name: Validity of verification statement

Date: 4 May 2016

Version: 1.0

Status: Final

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**Subject:** Validity of verification statement

**Context:** A certified company moves from Level 3 to 4 after two years of certification. The verification statement, issued at the initial Level 3 assessment, is valid for three years. It is therefore valid for 1 year after the assessment at level 4. The assessment to level 4 is a new initial assessment. After three years, there is a reassessment for level 4. Does a company have to make a new verification statement earlier?

**Harmonisation act:** A reassessment always requires a new verification statement. If a company rises a level during the 3-year term of the ladder certificate, receives a new verification statement during the new 3-year term of the certificate, a new verification statement will still be required for the reassessment of that level.

**Date of publication Harmonisation act:** 4 May 2016

**Transition period:** N / A

Document name: Measure list is normative

Date: 20 June 2016

Version: 1.0

Status: Final

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**Subject:** Measure list is normative for all companies on version 3.0

**Harmonisation act:** Completing the Measure List is normative for all companies on version 3.0 since 1/1/2016. The Measure List must be completed including the Global Measure and including measures that are not on the Measure List. The CIs enforce this strictly, including during the initial assessment.

**Date of publication Harmonisation act:** 20 June 2016

**Transition period:** N / A. Completing the Measure List is mandatory for all companies on version 3.0 since 1/1/2016

Document name: Check of verified emission inventory

Date: 20 June 2016

Version: 1.0

Status: Final

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**Subject:** Check emission inventory 3A1 by the Ladder CI during ladder assessment if there is a verification statement (in accordance with requirement 3A2).

**Harmonisation act:** If the emission inventory has been verified in accordance with requirement 3A2 on the basis of ISO 14064-3 (incl. Verification statement), it is sufficient for the LadderCI for requirement 3A1 to only check the emission inventory for large / regular occurrences such as the largest emissions, green electricity, etc. If this is done carefully, then further verification of the emission inventory (in accordance with ISO 14064-1 point a to q) is not necessary.

**Date of publication Harmonisation act:** 20 June 2016

**Transition period:** N / A

Document name: Emission category is not an emission source

Date: 12 October 2016

Version: 1.0

Status: Final

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**Subject:** Emission category is not an emission source

**Harmonisation act:** Emission categories are not the same as emission sources. First, the emission categories that are relevant to the company must be determined at 4A1. Subsequently, a ranking of emission sources must be made, whereby it is possible that from one emission category, two emission sources are listed. Example: From the emission category “Purchased goods and services”, two emission sources may be relevant for a construction company, for example steel and concrete.

**Date of publication Harmonisation act:** 12 October 2016

**Transition period:** N / A

Document name: Statement of dialogue partner (requirement 4.C.2)

Date: 9 June 2017

Version: 1.0

Status: Final

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**Subject:** Statement of dialogue partner (for requirement 4.C.2) 4C2 fourth indent: formally it states that the Ladder CI must check with the dialogue partner. Should the dialogue partner be checked or is a statement of the dialogue partner sufficient?

**Harmonisation act:** A statement by the dialogue partner that concerns have been resolved is sufficient.

**Date of publication Harmonisation act:** 12 June 2017

**Transition period:** N / A

Document name: KLM biofuel program as a measure

Date: 9 June 2017

Version: 1.0

Status: Final

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**Subject:** Biofuel program KLM introduced as measure to reduce emissions from air travel.

**Harmonisation act:** We accept this initiative as a measure to reduce emissions from corporate air travel.

**Date of publication Harmonisation act:** 12 June 2017

**Transition period:** N / A

Document name: Certificate validity when assessed within three months

Date: 9 June 2017

Version: 1.0

Status: Final

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**Subject:** Validity of the certificate if certification at a higher level takes place within 3 months after the annual assessment.

**Harmonisation act:** If a company completes an annual assessment at level 3 and goes to level 4 or 5 within 3 months, the Ladder CI issues a new certificate with a validity of 3 years. The Ladder CI determines how to deal with the previous level 3 assessment that took place in the previous 3 months. This may fall under the exception mentioned on page 92 of Handbook 3.0.

**Date of publication Harmonisation act:** 12 June 2017

**Transition period:** N / A

Document name: Electric vehicle emissions: scope 2

Date: 9 June 2017

Version: 1.0

Status: Final

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**Subject:** Electric vehicle emissions: scope 1 or scope 2?

**Harmonisation act:** Emissions from electric vehicles belong to the scope 2 emissions of organisations

**Date of publication Harmonisation act:** 12 June 2017

**Transition period:** N / A

Document name: Harmonisation act Validity Chain Analyses

Date: 9 June 2017

Version: 1.0

Status: Final

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**Subject:** Validity of Chain Analyses

**Context:** During the harmonisation meeting of 29 March last, at the request of the Ladder CIs, the relationship between the requirement for chain analyses (requirement 4A1) and the “dominance analysis” (requirement 5A1) was discussed.

**Harmonisation act:** - Chain analyses should come from the top 6 of the ranking analysis, as determined in 4A1. - If a chain analysis does not (no longer) emerge from the top 6, the company will receive one year's grace to correct this.

**Date of publication Harmonisation act:** 12 June 2017

**Transition period:** N / A

Name document: Ladder assessment of green gas by Ladder CI

Date: 12 December 2017

**Subject:** Ladder assessment of green gas by the Ladder CI

**Harmonisation act:** For each ladder assessment<sup>1</sup> in which the company reports the consumption of green gas in the period to be assessed, the Ladder CI must establish, among other things, that the company can demonstrate the following:

- In case guarantees of origin in the Vertogas system are written off by a trader or supplier, the company must demonstrate the quantities of green gas per source (for the determination of the emission factor) with write-off overviews for the relevant calendar year from the Vertogas system.
- In case of purchase of a green gas product from an energy supplier, the company must:
  - demonstrate the specific sources (in percentages) of the green gas product (for the determination of the emission factor) by means of the information for that product provided by the supplier for the relevant calendar year.
  - demonstrate the amount of green gas with a contract with (or invoice from) the supplier showing how much of this product was purchased in the relevant calendar year, and
  - provide a statement from the supplier stating that the percentages of the specific sources, correspond to the guarantees of origin for the product written off by Vertogas. This supplier's statement must be accompanied by an auditor's report (or equivalent) and may come from a public source of the supplier (for example, annual report, website or press release).

**Date of publication Harmonisation act:** 12 December 2017

**Transition period:** N / A

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<sup>1</sup> The ladder assessment by the Ladder CI of green gas takes place in a similar way as for green energy.

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Status: Final

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**Subject:** Dialogue with NGO / foundation which is also an advisory party

**Reason:** A CI came across the following: the dialogue partner (requirement 4C1) of the company, was not an independent expert, but worked for an NGO (a foundation). An adviser affiliated with the same foundation is also the advising party for this company.

**Harmonisation act:** An organisation (NGO or foundation) affiliated with the consultant that hires the company to support the certification process cannot be the dialogue partner for requirement 4C1.

**Date of publication Harmonisation act:** 29 March 2018

**Transition period:** N / A

Document name: Reference to National Environmental Database

Date: 25 September 2018

Version: 1.0

Status: Final

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**Subject:** Reference to National Environmental Database for specific emission data

**Harmonisation act:** Instead of specific emission data from the National Environmental Database, data may also be used that are recorded in an EPD or MRPI certificate or data that have been determined in accordance with the determination method 'environmental performance of buildings and civil engineering works'.

**Date of publication Harmonisation act:** 25 September 2018

**Transition period:** N / A

Document name: Period data for global measure Measure list

Date: 25 September 2018

Version: 1.0

Status: Final

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**Subject:** Period data for global measure Measure list

**Reason:** SKAO regularly receives questions from certified organisations and CIs about what period the organisation's data should concern for the global measure in the Measure List.

**Harmonisation act:** For the global measure in the Measure List, data from the most recently closed period, typically one year, should be used. For all global measures of the relevant Measure List, data of the same period must be used.

**Date of publication Harmonisation act:** 25 September 2018

**Transition period:** N / A

Document name: Exclude C provider from boundary

Date: 25 September 2018

Version: 1.0

Status: Final

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**Subject:** Excluding C provider from boundary

**Harmonisation act:** A provider / supplier who, after carrying out the A / C analysis for the boundary determination of a company to be certified, proves to be a C provider, considering the other rules for boundary determination as described in chapter 4 of the Handbook 3.0, does not have to be included in the boundary as an average over a period of the last three years:

- the purchase turnover at the company to be certified is less than 5%
- and if the sales turnover at the C provider is also lower than 5%.

**Date of publication Harmonisation act:** 25 September 2018

**Transition period:** immediately

Document name: Mobility allocation for determining company size

Date: 2 April 2019

Version: 1.0

Status: Final

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**Context:** Mobility is allocated in various ways when determining the size of a company (see table 4.1, Handbook 3.0). This can affect the determination of a company's size.

**Harmonisation act:** For all types of organisations (both services, work and delivery), the basic principle is that mobility must always be taken into account when determining the amount of CO2 emissions. In addition, the organisation that falls into the category work / delivery must choose a fixed distribution of CO2 emissions between office / industrial spaces and production locations / construction sites with regard to mobility. This distribution is fixed for the period of validity of the certificate.

**Date of publication Harmonisation act:** 2 April 2019

**Transition period:** N / A

Document name: Sample size when visiting locations according to MD1

Date: 2 April 2019

**Context:** Mandatory Document 1 (MD1) requires that a sample be taken from all business locations within the boundary of a "multi-site" organisation, without taking into account the size and added value per location.

**Harmonisation act:** The prescribed sampling method from MD1 remains leading when visiting locations of 'multi-site' organisations, for both the initial audit, the control audit and the recertification audit. In exceptional cases, a CI may decide to deviate from MD1 as long as it carries out a risk analysis in accordance with the method described in this document.

**Date of publication Harmonisation act:** 2 April 2019

**Transition period:** N / A

Date: 2 April 2019

Version: 1.0

Status: Final

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**Subject:** Communicating about emission inventory every six months under requirement 3.C.1

**Context:** It was unclear whether a new inventory had to be drawn up every six months when communicating about the emission inventory.

**Harmonisation act:** The communication that takes place every six months, required under 3.C.1, may relate to the emission inventory that is drawn up annually. It is therefore not necessary to draw up an emission inventory every six months. However, attention must be paid every six months to the interim progress of the measures and objectives and the other matters mentioned in the requirement and the explanation.

**Date of publication Harmonisation act:** 2 April 2019

**Transition period:** N / A

Name document: Level 3 organisation only with projects in the category services or deliveries

Date: 2 April 2019

**Subject:** Level 3 organisation only with projects in the category services or supplies with an award advantage

**Context:** An organisation that only provides services or deliveries (no works) has a project with an award advantage up to level 3. It already takes all relevant measures for this project that are part of the business approach. What should this organisation additionally do?

**Harmonisation act:** An organisation with a Ladder certificate at level 3 that can demonstrate that it has no additional project-related influence on scope 1 and 2 emissions does not need to formulate additional measures for this. This mainly concerns organisations that provide services and supplies, but no works, such as consultancy firms.

**Date of publication Harmonisation act:** 2 April 2019

**Transition period:** N / A

Version: 1.0

Status: Final

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**Subject:** Limiting organisational boundary of an entity by a geographical boundary that is not bound to a local legal entity.

**Context:** It is unclear whether an internationally operating company can only be certified for its activities within a certain geographical demarcation (eg national borders, territorial waters).

**Harmonisation act:** In accordance with the CO2 Performance Ladder Handbook, the organisational boundary is leading for the ladder assessment and not the scope. The A / C analysis should be followed. The scope of the CO2 management system should not be limited by a geographical boundary.

**Date of publication Harmonisation act:** 21 April 2020

**Transition period:** N / A