



CO<sub>2</sub> PERFORMANCE LADDER

# HANDBOOK

**CO<sub>2</sub> PERFORMANCE LADDER 3.1**

22 JUNE 2020

The CO<sub>2</sub> Performance Ladder is the property of The Foundation for Climate Friendly Procurement and Business (SKAO). The contents and publication of this Handbook are the responsibility of the Foundation.

To download the updated version of this handbook and for other information see [www.skao.nl](http://www.skao.nl).

#### Copyright SKAO

All rights reserved. No part of this publication may be reproduced and/or published by means of print, photocopy, microfilm or any other medium without the prior written consent of the SKAO.

# Contents

FOREWORD	4
INTRODUCTION	5
READER'S GUIDE	6
1. SCOPE	8
2. NORMATIVE REFERENCES	11
3. GLOSSARY	13
4. BOUNDARY AND SIZE OF THE ORGANISATION	22
4.1 Determining the boundary of an organisation	22
4.2 Determining the size of the organisation	26
5. EMISSIONS AND CO <sub>2</sub> EMISSION FACTORS	29
5.1 CO <sub>2</sub> emission inventory, scope division and materiality	29
5.2 The CO <sub>2</sub> Performance Ladder and the use of CO <sub>2</sub> emission factors	32
5.2.1 General rules on the use of CO <sub>2</sub> emission factors	32
5.2.2 Calculating CO <sub>2</sub> emission with the CO <sub>2</sub> emission factors	34
5.2.2.1 Calculating CO <sub>2</sub> emissions due to use of gas and electricity	34
5.2.2.2 Calculating CO <sub>2</sub> emissions of passenger and goods transport	36
5.2.2.3 Calculating CO <sub>2</sub> emissions of refrigerants	37
5.2.3 Recalculation and new CO <sub>2</sub> emission factors	37
6. GENERAL REQUIREMENTS AND AUDIT CHECKLISTS CO <sub>2</sub> PERFORMANCE LADDER	39
6.1 General Requirements	39
6.1.1 Requirements of processes for continuous improvement	40
6.1.1.1 Internal audit	40
6.1.1.2 Management review	41
6.1.1.3 Ladder assessment by the Ladder CI	42
6.1.2 Project requirements	42
6.1.3 Compulsory Internet Publication requirements	43
6.1.4 Requirements of the contribution to the SKAO	44
6.2 Audit checklists	45
6.2.1 Angle A: Insight	46
6.2.2 Angle B: Reduction	62
6.2.3 Angle C: Transparency	74
6.2.4 Angle D: Participation	83
7. CERTIFICATION IN ACCORDANCE WITH THE CO <sub>2</sub> PERFORMANCE LADDER	92
7.1 Certification in accordance with the CO <sub>2</sub> Performance Ladder	92
7.1.1 Competencies of Ladder Certifying Organisation and its auditors	92
7.1.2 The ladder assessment	93
7.1.3 The CO <sub>2</sub> Awareness Certificate	95
7.1.4 Certificate takeover by another Ladder CI	97
7.1.5 Harmonisation	98
7.1.6 Clarification of attendance	98
7.2 An explanation of the sample of projects for which a CO <sub>2</sub> -related award advantage was obtained	99

## Foreword

Climate agreement, climate plans, climate envelopes: climate is prominent on the agenda more than ever. In the Netherlands, in Europe, in fact - and possibly I may also say 'finally' - around the whole world.

Naturally, we are really happy with the CO<sub>2</sub> Performance Ladder. We also receive requests from around the world (from Belgium to Australia) to share our knowledge about CO<sub>2</sub> reduction and management. We are happy to do so. However, our focus is primarily on constantly making the CO<sub>2</sub> Performance Ladder more effective and efficient in the Netherlands. This is apparent in Handbook 3.1.

The new version is focused on the projects. The measures taken in the projects are the basis for the many years of the positive contribution to CO<sub>2</sub> reduction. We note that the biggest successes are achieved when clients and contractors together support the objective of reducing CO<sub>2</sub> as much as possible.

We have also made the handbook easier to read and more focused on efficiency. One of our ongoing priorities is to lower costs and administrative load related to the CO<sub>2</sub> Performance Ladder as much as possible, while providing the maximum contribution to CO<sub>2</sub> management.

The one-thousandth organisation was certified on the CO<sub>2</sub> Performance Ladder in the year that we publish this Handbook 3.1. Besides companies, many governments recently have also applied for certification. Our commitment is that this new version will make a positive contribution to the use of the CO<sub>2</sub> Performance Ladder for our current and all of our new users.

Just like you, we also continue to develop. Taking a positive-realistic view, we continuously look to connect with the market, the latest legislation, and other developments. For example, we encourage organisations that work on continuous CO<sub>2</sub> reduction to also look at CO<sub>2</sub>-reducing and circular solutions.

On behalf of the board and the entire the SKAO team, I wish you lots of luck in achieving your reduction objectives.

Dimitri Kruik

Chairman of the Board of The Foundation for Climate Friendly Procurement and Business



## Introduction

The CO<sub>2</sub> Performance Ladder is a sustainability instrument that aims to help organisations substantially decrease CO<sub>2</sub> emissions. This involves a reduction in operational management, in projects, and the *value chain*. Organisations can achieve this through new forms of collaboration and innovation throughout the entire value chain.

The CO<sub>2</sub> Performance Ladder is about energy-saving, CO<sub>2</sub> reduction in the value chain and the use of sustainable energy. The CO<sub>2</sub> Performance ladder does not seek to regulate production methods or product standards, but actually creates greater scope for creativity and the renewal of company processes and products.

The CO<sub>2</sub> Performance Ladder is a *CO<sub>2</sub>-management system*: it requires *continuous improvement* of insight, further CO<sub>2</sub> reduction measures, communication and operational management cooperation. In the execution of *projects*, but also in the value chain.

The CO<sub>2</sub> Performance Ladder has five levels, ascending from 1 to 5. For each level, CO<sub>2</sub> performance requirements are defined for the *organisation* and its projects. These requirements come from four different angles: insight, reduction of emissions, transparency and participation. The position of an organisation on the CO<sub>2</sub> Performance Ladder is determined by the highest level at which the organisation meets all requirements.

The CO<sub>2</sub> Performance Ladder helps organisations structure internal business processes to save energy and reduce CO<sub>2</sub> emissions and draw up sustainability reports with a focus on CO<sub>2</sub>. The CO<sub>2</sub> Performance Ladder also helps organisations reduce costs and identify opportunities in operational management and the value chain. Finally, the CO<sub>2</sub> Performance Ladder can be an advantage in tenders from (public) clients.

### **Rewarding sustainability in the tendering process:**

The CO<sub>2</sub> Performance Ladder can be used by contracting authorities and organisations when drawing up tender notices. The principle behind the CO<sub>2</sub> Performance Ladder is that effort is rewarded. A higher score on the ladder means a concrete advantage in the tendering process, in the form of a -fictitious- notional discount on the tender price. As of Handbook 3.0, information about this is no longer included in the standard. The corresponding BQPR requirements are also no longer included in the Handbook. All information about tendering with the CO<sub>2</sub> Performance Ladder as well as BQPR requirements can be found on the SKAO website and in the Tendering Guide.

### **(Further) development**

When drawing up Handbook 3.1, the changes from Handbook 3.0 were evaluated, user suggestions were addressed as much as possible, and the content was made more in line with international standards. The most important changes for Handbook 3.1 are:

- More impact on projects and the introduction of the '*project file*';
- Handbook 3.1 is a more efficient standard because we examined elements in the text that did not contribute to the objective of the requirements and the CO<sub>2</sub> Performance Ladder;
- All Harmonisation instruments are incorporated and integrated into Handbook 3.1.

The List of Changes that is part of this standard includes an overview of all changes that were made between Handbook CO<sub>2</sub> Performance Ladder version 3.0 of 10 June 2015 and version 3.1 of 22 June 2020.

## Reader's guide

The reader's guide gives a brief explanation of how the Handbook is constructed and which information can be found where. Part of Handbook 3.1 (Chapter 1-3) follows division of international standards. Chapter 1 of this Handbook describes the area of application or the scope of the CO<sub>2</sub> Performance Ladder. It also describes the status of the Handbook and the transitional arrangement. Chapter 2 includes all standards the Handbook refers to. Terms and definitions is Chapter 3.

The other chapters follow the stages of the certification process (see Figure 1): the first and second stages are described in Chapter 4. In the first stage of the certification process of the CO<sub>2</sub> Performance Ladder, the organisation lays down which aspects or entities of the organisation need to be included in the ladder assessment, i.e. it determines the *organisational boundary*.

During the second stage, the *organisation* assesses whether the entire *certification scheme* applies or whether the organisation receives any requirement exemptions (depending on its *organisation size*). The exemptions and methods determining the boundary and scope of the organisation are listed in Chapter 4.

During the third stage of the certification process, the organisation prepares for the *audit (ladder assessment)*. This means that the organisation draws up a *portfolio* with which it can demonstrate that it meets the general requirements and the requirements of the *audit check list* and of the CO<sub>2</sub> Performance Ladder (Chapter 6). As of level 3, an organisation must draw up an emission inventory. Chapter 5 provides information about this emission inventory and the corresponding CO<sub>2</sub> emission factors.

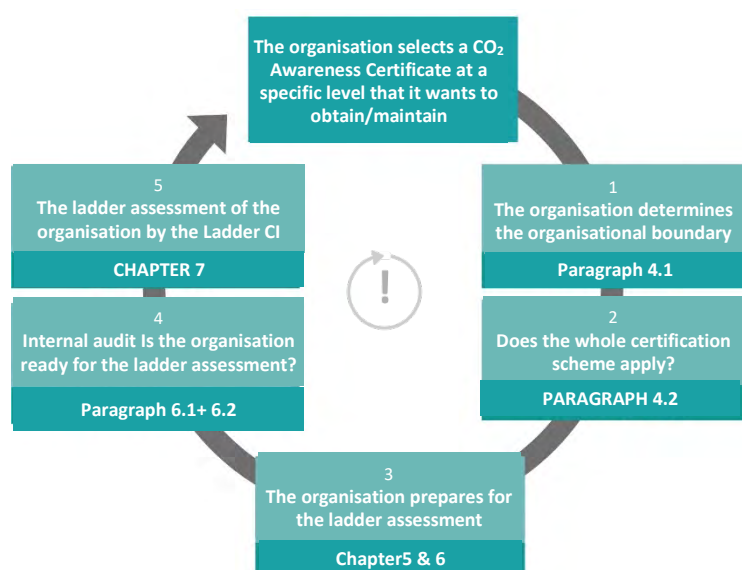



Figure 1. Certification process CO<sub>2</sub> Performance Ladder

During the fourth stage in the certification process before the *Ladder CI* visits, the organisation itself evaluates whether it is ready for the ladder assessment. §6.1 describes how the organisation can carry out the assessment. The final stage of the certification process is the ladder assessment. A Ladder CI assesses the organisation using an audit (stage 5). After a successful ladder assessment, the Ladder CI will issue a *CO<sub>2</sub> Awareness Certificate*. Chapter 7 includes all information about certifying in accordance with the CO<sub>2</sub> Performance ladder.

### Handbook 3.1 uses

- Digital references.  
Terms and definitions (Chapter 3) are in *italics* in the text for the sake of clarity. You can use the digital reference in the text to go directly to the meaning of the particular term in the glossary. The table of contents also contains digital references.
- Symbol for *continuous improvement*. The CO<sub>2</sub> Performance Ladder is a *CO<sub>2</sub> management system*. It is mainly based around the 'plan-do-check-act' cycle. Evident passages in the certification diagram where continuous improvement is important, can be recognised by the symbol: 
- Indicates exemption in the audit checklist (S/M/L).  
Certain requirements do not apply to *small* and *medium size* organisations. The second column of the audit checklist indicates which organisations the requirements apply to. In the clarification of the requirements (§6.2), an exception for small organisations is indicated with: '\*'
- Examples in the Handbook are *informative* and clearly marked with 'Example'



# 1

**SCOPE**

# 1. Scope

## Scope

The CO<sub>2</sub> Performance Ladder Handbook is the only formal document that forms the framework for the CO<sub>2</sub> Performance Ladder. This standard includes all requirements for obtaining, implementing, preserving and improving a *CO<sub>2</sub> management system* that a certified *organisation* must satisfy in accordance with the CO<sub>2</sub> Performance Ladder. The Handbook also includes principles and requirements for the competence, consistency and impartiality of the *audit* and certification of the CO<sub>2</sub> Performance Ladder and for all parties involved in this assessment.

## Status

The Handbook CO<sub>2</sub> Performance Ladder is **normative** and does not include any informative aspects, with the exception of the examples. Harmonisation instruments as described in §7.1.5 are published on the website of the SKAO. These are normative and apply upon publication on the website or at a later date specified in the harmonisation instrument. The audit days table and the method for determining the sample size for multi-site organisations (§7.1.2), such as those published on the SKAO website, are normative.

The Practical Guides (for companies and the Practical Guide for governments) are informative. The SKAO published this on its website. These guides are well-organised and accessible so that an organisation can understand how it can obtain and preserve a *CO<sub>2</sub> Awareness Certificate*. The List of Changes that is part of Handbook 3.1 is also informative.

## Transition arrangement 3.0-3.1

The Handbook CO<sub>2</sub> Performance Ladder version 3.1 is published on 22 June 2020. Certification is possible as of this date.

A transition period of 6 months applies to all certificate holders: as of 22 December 2020, all ladder assessments (*initial*, *annual* and *reassessment*) will be carried out based on Version 3.1. Publication of Version 3.0 is no longer possible after this date.

## Transition arrangement for the emission inventory verification statement

If organisations have an emission verification for 3.A.2 in conformance with Handbook Version 3.0, it can serve as a valid alternative fulfilment of requirement 3.A.2 in the Handbook 3.1, provided

- it is not older than 15 months;
- it was issued before the end of the transition period for Handbook 3.1;
- it was carried out by an independent verifying organisation as stipulated in Handbook 3.0;
- the emission inventory matches the organisational boundary.

## Scope of accreditation

The standard CO<sub>2</sub> Performance Ladder was developed by a Central Body of Experts functioning within the SKAO (CCvD). As of 2012, the certification scheme is accredited by the Dutch Accreditation Council (RvA) and is known as NAP-0079. The SKAO is a member of the Association of the Scheme Managers and is regularly audited in conformance with NTA 8813.

## Target groups of this Handbook

The SKAO distinguishes the following target groups from the Handbook:

- Auditors of Ladder CIs use the Handbook to assess organisations for the CO<sub>2</sub> Performance Ladder.
- CO<sub>2</sub> managers use the Handbook to implement the CO<sub>2</sub> Performance Ladder in their organisation.
- Advisors use the Handbook to counsel organisations that want to be certified for the CO<sub>2</sub> Performance Ladder.

**Foundation for Climate Friendly Procurement and Business (SKAO)**

The SKAO is the scheme owner and manager of the CO<sub>2</sub> Performance Ladder. The SKAO is responsible for the use, further development, management of the *certification scheme* and the broadening to other clients and new sectors. The SKAO has a Board, an Advisory Body, a Central Body of Experts, a Technical Committee and a secretariat. ProRail is the initiator of the CO<sub>2</sub> Performance Ladder. On 16 March 2011 ProRail separated the CO<sub>2</sub> Performance Ladder and assigned it to the independent SKAO.

Besides the Handbook, the SKAO website has the following documents for download: the Tendering Guide, the Practical Guides (parts I and II for companies and the Practical Guide for governments), the audit days table, chain analyses, and initiatives. The SKAO website also provides information, such as assigned certificates, the history of the ladder and the composition of the above-mentioned (foundation) bodies of the SKAO.

**Publication of the CO<sub>2</sub> Performance Ladder Handbook**

The Handbook is published on the SKAO website: [www.skao.nl](http://www.skao.nl). The SKAO aims to limit the frequency with which the Handbook is updated to once a year, unless an earlier update is urgently necessary. The SKAO shall inform those involved via newsletters on its site and via social media. However, all parties are themselves responsible for keeping up to date with the most recently published version.

**Complaints and appeals**

The SKAO has a complaint and appeals procedure. It is available from the secretarial office of the SKAO and also on the [website](http://www.skao.nl).

# 2

## **Normative references**

## 2. Normative references

The CO<sub>2</sub> Performance Ladder Handbook version 3.1 refers to a number of standards. The documents below apply when using this document. For dated references only the cited version applies. For undated references, the latest version of the document (including modification pages) that is referred to applies.

### **GHG Protocol**

The 'Greenhouse Gas Protocol (GHG Protocol) Initiative' was launched in 1998 by the World Business Council for Sustainable Development (WBCSD) and the World Resources Institute (WRI). See [www.ghgprotocol.org](http://www.ghgprotocol.org).

The GHG protocol consists of several modules. Handbook 3.1 refers to three modules:

- A Corporate Accounting and Reporting Standard: 2004.
- Corporate Value chain (scope 3) Accounting and Reporting Standard: 2011.  
(in Handbook 3.1 this standard is referred to as 'GHG Protocol Scope 3 Standard')
- Product Life Cycle Accounting and Reporting Standard: 2011.

### **Green Gold Label**

See [www.greengoldlabel.com](http://www.greengoldlabel.com)

### **NEN-EN-ISO 14064-1:2018**

Description: *Greenhouse gases - Part 1: Specification with guidelines for quantifying and reporting emissions and removal of greenhouse gases at the organisational level*

### **NEN-EN-ISO 14064-3:2019**

Description: *Greenhouse gases - Part 3: Specification with guidance for the validation and verification of greenhouse gas assertions*

### **NEN-EN-ISO/IEC 17021-1:2015**

Description: *Conformity assessment - Requirements for organisations providing audits and certification of management systems – Part 1: Requirements*

### **NEN-EN-ISO 50001:2018**

Description: *Energy management systems - Requirements with guidance for use*

### **NEN-EN-ISO 14067:2018**

Description: *Greenhouse gases - Carbon footprint of products - Requirements and guidelines for quantification*

### **NTA 8080-1:2015**

Description: *Sustainably produced biomass for bio-energy and bio-based products: Sustainability requirements*

### **NTA 8813:2017**

Description: *Requirements for the development and management of conformity assessment schemes by independent scheme managers*

### **IAF MD-1:2018**

Description: *Certification of a multi-site organisation*

### **IAF MD-2:2017**

Description: *Transfer of accredited certificates covering management systems*

# 3

## GLOSSARY



### 3. Glossary

The list below defines all concepts, as used in this Handbook.

#### A Active participation

Participation in the activities of an *initiative* where participation is geared towards gaining knowledge and experience that is relevant to the organisation itself, as well as providing information, knowledge and experience that is relevant to other participating organisations.

#### Annual ladder assessment

An annual ladder assessment is the ladder assessment, carried out by a Ladder CI at an organisation, one or two years after the initial ladder assessment or likewise after the reassessment, whereby the level of certification remains unchanged, and which forms the basis for the Ladder CI to declare that this level still applicable.

#### A sector-wide CO<sub>2</sub> emission reduction programme

A sector-wide CO<sub>2</sub> emission reduction programme is a reduction programme that aims at measures across an entire sector, with a reduction objective for a whole sector and the like.

#### Audit

Systematic, independent and documented process for obtaining an image of the CO<sub>2</sub> performance of an organisation and objectively assessing this in order to determine the extent to which the requirements of the CO<sub>2</sub> Performance Ladder are met.

#### Audit checklist

The audit checklists (§6.2) of the CO<sub>2</sub> Performance Ladder comprise:

- per Angle (A to D), a table listing requirements that need to be met classified by the organisation's size;
- the objectives per requirement;
- the score guideline;
- an explanation of the requirements;
- the minimum criteria for the *ladder assessment*;
- the guidelines for the method of the *Ladder CI* in the ladder assessment.

#### B Business Travel

Emissions due to business travel (passenger transport during working hours).

Business Travel is 'business air travel', 'personal cars for business travel' and 'business travel via public transport'. Although 'business travel' conforms with the GHG protocol scope 3 emission category, such emissions must be included in the emission inventory for 3.A.1. for the CO<sub>2</sub> Performance Ladder.

#### C Category A, B and C measures

For each measure on the *measures list* various levels of implementation have been defined.

- **Category A**  
Category A concerns a 'standard' level of implementation, more than 50% of organisations, for whom the activity, including this measure, is relevant, have implemented this measure at this level.
- **Category B**  
Category B concerns an 'advanced' level of implementation, 20% to 50% of organisations for whom the activity, including this measure, is relevant, have implemented this measure at this level.
- **Category C**  
Category C concerns an 'ambitious' level of implementation, only a few (maximum 20%) organisations have implemented this measure at this level.

### **Certification scheme**

The CO<sub>2</sub> Performance Ladder is the certification scheme that includes the rules of play' for certifying the CO<sub>2</sub> management system of the CO<sub>2</sub> Performance Ladder. All *Ladder CIs* connected to the SKAO adopt the certification scheme when implementing ladder assessments. The certification scheme comprises:

- methods to determine the limit and size of the organisation (Chapter 4);
- method and CO<sub>2</sub> emission factors to determine the *emission inventory* (Chapter 5);
- general requirements of the CO<sub>2</sub> Performance Ladder (§6.1);
- *audit checklists* (Angles A, B, C and D) (§6.2);
- Verification and certification rules in accordance with the CO<sub>2</sub> Performance Ladder (Chapter 7).

### **Chairman of the Board of The Foundation for Climate Friendly Procurement and Business (SKAO)**

The Foundation for Climate-Friendly Procurement and Business has been the scheme owner and manager of the CO<sub>2</sub> Performance Ladder since 16 March 2011.

### **CO<sub>2</sub> Awareness Certificate**

A document assigned by a recognised Ladder CI that indicates the justified trust that the management system for CO<sub>2</sub>-aware actions of an organisation meets the requirements for the level of the CO<sub>2</sub> Performance Ladder mentioned on the certificate.

### **CO<sub>2</sub> emission**

The total mass of CO<sub>2</sub> emitted into the atmosphere over a specific period.

### **CO<sub>2</sub> emission inventory**

An overview of all CO<sub>2</sub> sources and CO<sub>2</sub> emissions of an organisation as part of the CO<sub>2</sub> Performance Ladder. For more information, see §5.1.

### **CO<sub>2</sub> emission reduction programme**

A CO<sub>2</sub> emission reduction programme is a planned approach to have measures that are described in concrete terms implemented, and that continues as long as necessary for the realization of a pre-determined substantial reduction objective for a specific group of organisations, or for a category of projects, materials or processes.

### **CO<sub>2</sub> footprint or Carbon footprint**

CO<sub>2</sub> footprint is synonymous for CO<sub>2</sub> footprint or carbon footprint: a measure, expressed in tonnes of CO<sub>2</sub>, for the emission of CO<sub>2</sub> as a result of the use of fossil fuels in traffic, aviation, transport, production of electricity, heating, etc., that at least comprises all scope 1 and 2 emissions separately. In the CO<sub>2</sub> Performance Ladder, the scope 3 emission 'business travel' is also part of the CO<sub>2</sub> footprint.

### **Continuation**

is the continuation of an activity at the same level, and with the same approach (goal and means), whereby the contents are updated.

### **Continuous improvement**

Continuous, repeated processes in the organisation that are geared towards improvement of the CO<sub>2</sub> performance as well as to the improvement of the management system. This is also described as 'Plan-Do-Check-Act' (PDCA) or 'Deming circle'.

### **Correction**

Removing/restoring a deviation.

### **Corrective measure**

Measure to remove the cause of a deviation and to prevent repetition.

## **D Deviation**

Not meeting a requirement.

### **Direct emissions**

Direct emissions, or *scope 1 emissions*, are the company's own emissions, such as emissions from its own gas use (e.g. gas boilers, heating systems and ovens) and emissions from the company's own vehicle fleet. Also see Figure 5.1, the scope diagram.

### **Direct value chain partners**

Parties in the value chain of the organisation have a contractual relationship with suppliers, buyers, customers and clients.

### **Downstream emissions**

Indirect CO<sub>2</sub> emissions of sold products and services, this also includes products and services that are distributed, but not sold (i.e. without payment). Also see §5.1. and Scope diagram (Figure 5.1).

## **E Energy assessment**

The energy assessment comprises the identification and evaluation process of the energy used in the organisation. The energy assessment consists of an analysis of the main features of energy use (for the organisation as a whole concerning various sources of energy) and energy use and analysis in more detail for the identification of the facilities, appliances or processes that have a significant influence on energy use. In order to take specific measures for the reduction of the energy consumption and related costs, it is necessary to acquire insight into the existing energy consumption, its division across the various organisation objectives, the causes of energy loss and so forth.

The energy assessment primarily concerns current use. Also see ISO 50001 §4.4.3.

## **G Global measure**

An indicator of the CO<sub>2</sub> efficiency of the whole organisation, e.g. on the basis of CO<sub>2</sub> per turnover or CO<sub>2</sub> per FTE.

To obtain the global size of the measures list, data from the latest closed period, typically one year, should be used. Data from the same period must be used for all global sizes of the relevant measures list.

## **I Implementation**

Implementation means setting in motion an activity such as the realisation of objectives (reduction objectives, or the objectives of a management system), by charging the responsible employees with this activity.

### **Indirect emissions**

The indirect emissions are a result of the activities of the organisation, but arise from sources that are neither owned nor controlled by the organisation. Indirect emissions can concern *scope 2* as well as *scope 3*.

### **Initiative initiatives**

An initiative can be a *development project* or a *value chain initiative*.

### **Initial ladder assessment**

An initial ladder assessment is the ladder assessment performed by a Ladder CI for an organisation which forms the basis for a *CO<sub>2</sub> Awareness Certificate* being issued at a new level. This can be the start-up level (e.g. level 3) but also an upgrade to a higher level (e.g. from level 3 to level 4 or 5).

**Internal audit**

Audits that are carried out by or on behalf of the organisation itself for management review and other internal purposes (for instance to confirm the effectiveness of the management system or to acquire information to be able to improve the management system).

**K Knowledge institute**

Organisation that is independent and professional and has relevant knowledge of life cycle analyses and CO<sub>2</sub> emission. This can be, for instance, a university or consultancy.

**L Ladder assessment**

The ladder assessment is the *audit* (conformity assessing activity) of a Ladder CI on the basis of the standard CO<sub>2</sub> Performance Ladder. The CO<sub>2</sub> Performance Ladder distinguishes an initial, annual and reassessment.

**Ladder CI**

A Ladder Certifying Organisation (Ladder CI) is a conformity assessing institute that has authorisation from the Foundation for Climate Friendly Procurement and Business to perform a certification or audit (also known as ladder assessment) if this ladder CI has been accredited by the Dutch Accreditation Council or equivalent by a different accreditation organisation with which the Accreditation Council has entered into a Multi-Lateral Agreement MLA (EA/IAF) for the activity "management system certification of the CO<sub>2</sub> awareness system according to the CO<sub>2</sub> Performance Ladder".

**LEE**

Long-term agreement concerning energy-efficiency for Emission Trading Scheme (ETS) companies.

**List of measures**

The list of measures is a non-exhaustive list of CO<sub>2</sub> reduction measures, classified according to frequent activities of organisations taking part in the CO<sub>2</sub> Performance Ladder.

**LTA**

Long-term agreement concerning energy-efficiency 2001–2020.

**M Management (level)**

One person or group of persons that direct and manage an organisation at the highest level.

Note 1: Management has the power to delegate authority and provide the organisation with resources.

Note 2: If the scope of the management system only covers part of an organisation, management system refers to those people that direct and manage that part of the organisation.

**Management review**

A review of a management system by the management of the organisation to guarantee the permanent suitability, implementation, adequacy, effectiveness and efficacy of the system. This review must take place at least once a year.

**Management system**

A consistent whole of arrangements and methods and an organisational structure for methodical and systematic management and improvement of business processes to realise the objectives.

**Materiality (flows of energy of CO<sub>2</sub> emissions (scope 1 and 2))**

Material are the emissions of an organisation that are of such an extent that they influence the assessments and estimates (including reduction objectives) of decision-makers and stakeholders in and

around the organisation. The organisation contributes to stakeholders making the right decisions by, in particular, providing reliable insights about the material emissions.

## **N NGO**

A non-government organisation (or NGO) is an organisation that is independent of the government and that concentrates in one way or another on a supposed public interest. Generally, they are organisations that work on promoting environmental protection, health, development work or supporting human rights.

## **O Development project**

A development project is a project-based activity in the area of initiatives, innovation and reduction

- to make new techniques available, or
- to remove obstacles in the way of the execution of existing possibilities.

More specifically stated in requirement 4.D.1: “development projects that make it easier for the sector to reduce CO<sub>2</sub> when carrying out projects...”.

### **Organisation**

The organisation as is determined by the organisational boundary in accordance with Chapter 4. In the ISO 14064 series, the terms organisation, organisational boundaries and operational boundaries are used. As of Handbook 3.1, the word organisation (instead of company) is used due to the inclusion of new certificate holders in organisations, such as governments.

### **Organisation size (small/medium/large)**

The CO<sub>2</sub> Performance Ladder classifies organisations as small, medium or large (S/M/L) based on CO<sub>2</sub> emission. To be part of the size category ‘small’ or ‘medium-sized’, an organisation must meet both conditions in the ‘Work/deliveries’ definition (see Table 4.1).

In all cases, this concerns the CO<sub>2</sub>-emission in scope 1&2 emissions within the organisational boundary of the organisation (as determined in §4.1).

## **P Parties in the value chain**

All parties with a role in the value chain(s) that the organisation is active in.

### **Passive participation**

The participation in the activities of an initiative, where the participation primarily focuses on acquiring knowledge and experience that is relevant for the organisation.

### **Portfolio**

The compilation of audit proof that an organisation submits to the Ladder CI as part of a ladder assessment. Audit proof is registrations, claims based on facts or other information that is relevant for the audit criteria and is verifiable. Audit proof can be qualitative or quantitative.

### **Product Markt Combinatie (PMC)**

Combinations of products (or services) and markets that are relevant to the organisation's turnover.

### **Progress**

Progress is the continuation of an activity whereby qualitative improvement is achieved, a larger part of an objective is realised, etc.

## Projects

A project can be a construction project at a building site, a maintenance contract, an advisory and design assignment, or a delivery of goods and services.

- Projects: all projects of an organisation separately.
- Projects: an undefined number of random projects of an organisation.
- The project portfolio: all projects of an organisation together.

Stages of projects:

- Awarded: a project that was awarded less than six months ago.
- In progress: a project that was awarded more than six months ago, but has not yet been completed.
- Completed: a project that has been delivered.

## Project file

A project file is a file for a project that contains the substantiation of the fulfilment of the requirements of the CO<sub>2</sub> Performance Ladder for a specific project.

## Projects for which a CO<sub>2</sub>-related award advantage has been obtained

These are organisation projects where the CO<sub>2</sub> Performance Ladder played a role in the tender notice. Here it is not relevant whether the award advantage was or was not decisive when being awarded the assignment or which manner the CO<sub>2</sub> Performance Ladder was requested in the tender notice.

## R Reassessment

A reassessment is the ladder assessment carried out by a Ladder CI at an organisation every three years after the initial ladder assessment, whereby the level of certification has remained unchanged and which forms the basis of a CO<sub>2</sub> Awareness Certificate being issued at the same level.

## Reference year

This is the specifically identified historical period intended for use when comparing greenhouse gas emissions, emission reductions or other greenhouse gas information with other years.

## Regular follow-up

Regular follow-up is a possible feature of *continuation* or *progress* of an activity. There is regular annual follow-up if the activity in question is ready every year on the same date and month as the corresponding initial activity.

There is a regular six-monthly follow-up if the activity is also ready every year on the same date 6 months earlier for the annual follow-up.

These are fixed reference dates; considered separately, every activity may be ready relative to these dates no more than 1 month earlier or later.

## Relevant emissions (Scope 3)

The relevant emissions are those of an organisation that are of such an extent that they influence the assessments and estimates (including reduction objectives) of decision-makers and stakeholders in and around the organisation. The organisation contributes to stakeholders making the right decisions by, in particular, providing reliable insights about the relevant emissions. The relevant emissions for scope 3 are determined by the following criteria: emissions that are significant in size compared to the (expected) total amount of *scope 3* emissions; emissions the organisation can influence in the value chain, emissions of activities that can form a risk for the organisation, emissions of activities that can be critical for major stakeholders, emissions of activities that are outsourced but have been carried out previously within the boundary of the organisation. As well as emissions that have been identified by the sector as relevant (see Chapter 5 for more information).

## **S Scope 1 emissions or direct emissions**

Scope 1 emissions, or *direct emissions*, are emissions emitted by installations owned or controlled by the organisation, such as emissions from its own gas use (e.g. gas boilers, heating systems and ovens) and emissions from the organisation's own vehicle fleet. Also see Figure 5.1, the scope diagram.

## **Scope 2 emissions or indirect emissions**

Scope 2 or *indirect emissions*, are emissions caused by generating electricity, heat and ventilation and steam in installations that do not belong to the own company, but are used by the organisation, such as emissions released when generating electricity in power stations.

## **Scope 3 emissions or other indirect emissions**

Scope 3 emissions or other *indirect emissions* are emissions that are a result of the activities of the organisation, but arise from sources that are neither owned nor controlled by the organisation. Examples are emissions due to the production of purchased materials (*upstream*) and fulfilment of the work, project, service or delivery supplied or sold by the organisation (*downstream*). Although '*business travel*' conforms with the GHG protocol scope 3 emission category, such emissions must be included in the emission inventory for 3.A.1. for the CO<sub>2</sub> Performance Ladder.

## **Scope 3 strategy**

The guiding principles (of a generic character) the organisation follows when implementing the reduction measures in scope 3 so that these efficiently and consistently contribute to the realisation of the business strategy.

## **Sector (trade)**

A sector (trade) is a label for all organisations together that are active in a certain category of products or services.

## **Size category**

See *organisation size*.

## **Stages of projects**

See *projects*.

## **Structural**

An activity is structural if it has regular follow-up, among other things.

## **Supplier**

A supplier is an *organisation* that offers work, services and/or deliveries. The organisation pays for (obtains) work, services and/or deliveries from suppliers. The purchase turnover of the organisation is the amount (invoice value) of all purchases exclusive of VAT. Purchases in the area of financial and legal services are excluded. A supplier, by definition, is not within the organisational boundary of the organisation.

- **A-supplier.** An A-supplier is a supplier who belongs to the largest suppliers of the organisation that together are responsible for at least 80% of the purchase turnover.
- **C-supplier.** A C-supplier, or corporate supplier, is a supplier who has a controlling relationship (financial and/or operational control) within the same corporate group as the receiver of the supply. In other words, supplier and receiver are both wholly or partially members of the same corporate group (in terms of power, control, ownership etc.).
- **A&C supplier.** An A&C-supplier is both A-supplier and C-supplier.

**T Trade association**  
A combination of multiple organisations from one trade or sector that are part of an employers' umbrella organisation that is collectively an association or other legal entity.

**U Up-to-date**  
Up-to-date means no older than one year unless the text explicitly states otherwise.

**Upstream emissions**  
Indirect CO<sub>2</sub> emissions of abolished or acquired products and services. See Figure 5.1, the scope diagram.

**V Value chain**  
A value chain is defined as a certain line of supplying and purchasing companies and *organisations*.

**Value chain analysis**  
An analysis of CO<sub>2</sub> emissions in one of the value chains that an organisation is active in.

**Value chain initiative**  
A value chain initiative is a planned approach (part of requirement 4.B.2) to realise a pre-determined reduction objective (requirement 4.B.1) in the value chain on the basis of a value chain analysis (requirement 4.A.1) together with partners in the relevant value chain.

**Value chain partners**  
The upstream as well as downstream parties in the value chain(s) of the organisation that the organisation works with. These can be, for instance, customers, distributors, suppliers or principals.

**Verification**  
In a verification, an emission inventory (drawn up in accordance with ISO 14064-1 §9.3.1 a to t) is verified in accordance with ISO 14064-3 by an authorised verifier.

**Voluntary CO<sub>2</sub> emission reduction programme** voluntary CO<sub>2</sub> emission reduction programme  
A programme established by the government or NGOs. In this kind of programme, organisations commit voluntarily to reducing CO<sub>2</sub>.



# 4

## **BOUNDARY AND SIZE OF THE ORGANISATION**

## 4. Boundary and size of the organisation

The *organisation* must first determine what it deems important and it wants to be certified before applying for certification. The limits and scope of the organisation are guiding here. This Chapter includes the rules organisations need to adhere to in accordance with the CO<sub>2</sub> Performance Ladder to determine the boundary and size of the organisation.

Paragraph 4.1 gives more information about the boundary of the organisation. There are two methods for this: the GHG Protocol method and lateral method. The second method is accompanied by a detailed step-by-step plan. In addition, the procedure the organisation follows if it deviates from the lateral methods is explained. Paragraph 4.2 describes the method of determining the *size category* of organisations.

### 4.1 Determining the boundary of an organisation

The '*organisational boundary*' of an organisation is key for the *ladder assessment*. The organisational boundary must be chosen such that no *C-suppliers* are found under the *A-suppliers*. In order to meet this requirement, in principle two methods are available:

The 'GHG Protocol method' and the so-called 'lateral method'.

#### Method 1: the GHG Protocol method

This method is according to the GHG Protocol (A Corporate Accounting and Reporting Standard, Chapter 3 'Setting organisational boundaries'). The method works top-down and is adequate. This method allows organisations to use the 'equity share' approach as well as the 'control' approach.

#### Essence

The highest top of the hierarchy of organisations is selected (for instance, on holding level). One then determines, based on the GHG Protocol, which organisations belong to the organisational boundary. The hierarchy oversees the controlling relationships between organisations. This is checked against the conditions that the boundary is chosen in such a way that no C-suppliers are found under the A-supplier, so there are no surprises.

#### Method 2: the lateral method

This method partly consists of the GHG Protocol method and it is partly the customisation for the CO<sub>2</sub> Performance Ladder. The method is lateral and adequate.<sup>1</sup>

#### Essence

##### AC analysis to determine the organisational boundary in accordance with the lateral method

**Step a:** Select the start organisation.

An organisation<sup>2</sup> is chosen as the top of a (sub-) hierarchy of organisations and then acts according to method 1. This step provides a group of organisations that are called 'Part S'.

**Step b:** Lateral (iterative) analysis.

The A-suppliers are determined on the basis of a consolidated or non-consolidated cost of sales of Part S. These A-suppliers are analysed to see whether they are also a C-supplier. If so, then these suppliers form a group of organisations called 'Part L'.

The cost of sales is then reduced by the cost of sales of the organisations belonging to Part L. The previous analysis is repeated and Part L may be completed with one or more organisations. Several matters are repeated (iteration) until Part L no longer changes. A more detailed step-by-step plan is given on the next page, step 1 to step 5, of this type of analysis.

---

<sup>1</sup> This method does not include the requirement that double counting CO<sub>2</sub> emissions are not allowed.

<sup>2</sup> This is usually the operating unit that wants to obtain a CO<sub>2</sub> Awareness Certificate.

**Step c:** Determining the boundary.

The organisational boundary is determined by combining the organisations of Part S and Part L. These organisations together form 'the organisation' whose CO<sub>2</sub> performance is measured.

**Detailed step-by-step plan of the lateral method**

**Step 1:** Arrange all suppliers (creditors) according to cost of sales in decreasing order. The supplier that acquires the most ends up at number 1. See an example in Figure 4.1. In this example there are 200 suppliers with a total cost of sales of more than €1 billion. The largest supplier generates more than €100 million.



Figure 4.1. Suppliers from large to small on the basis of cost of sales.

**Step 2:** On the basis of step 1, the turnover per supplier can now be expressed in a percentage of the total. This is represented cumulatively in Figure 4.2. In this example, supplier number 1 provides almost 10% of the total cost of sales and number 1 and 2 combined, over 18%. The magnified beginning of the cumulative from Figure 4.2 provides Figure 4.3.

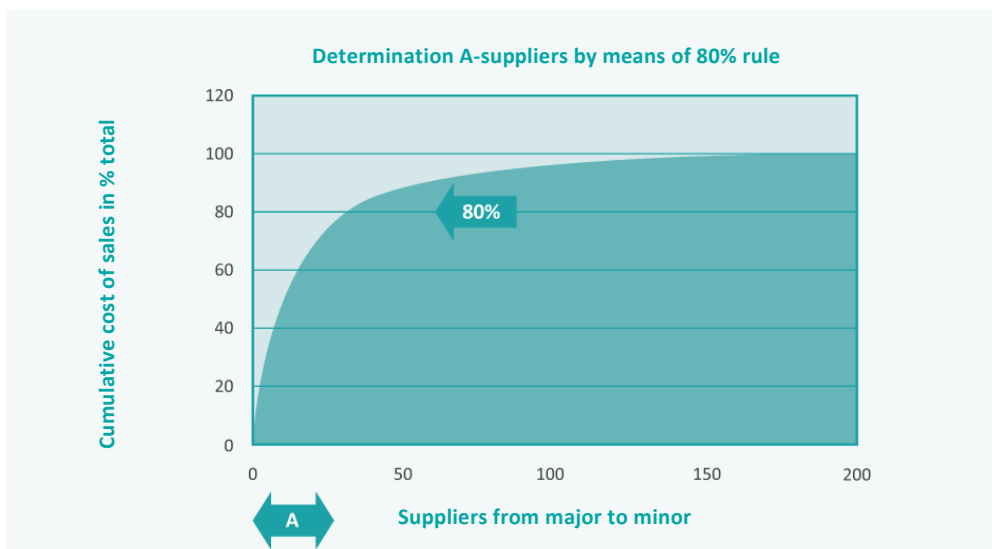


Figure 4.2. Cumulative cost of sales of suppliers in percentages of the total.

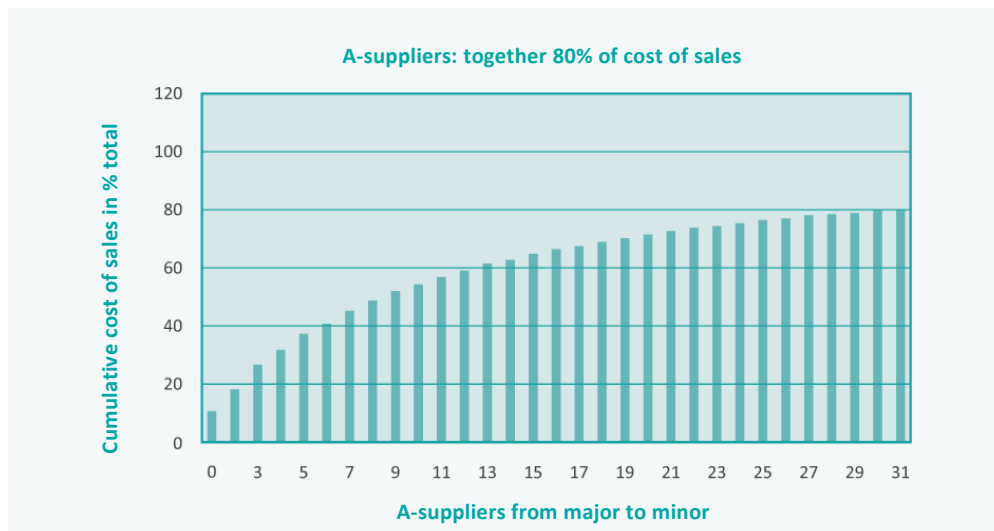


Figure 4.3. Magnified beginning of Figure 4.2.

**Step 3:** The supplier who exceeds the cumulative 80% limit for the organisation with its cost of sales, is still part of the A-suppliers. In the example, this is provider number 31 with a turnover more than of €6 million (more than 0.6% of the total), see Figure 4.3. Supplier with number 32 is therefore not an A-supplier.

**Step 4:** The A-suppliers have now been determined. There may be C-suppliers among these A-suppliers. These C-suppliers now need to be included in the 'organisational boundary' and are therefore no longer a supplier.

**Step 5:** The A-suppliers that also turn out to be C-suppliers, must now be removed from the supplier file (Figure 4.1). This has thus created a new basis as a basic principle. The previous analysis must also be repeated and the C-suppliers then found must also be included in the boundary. This iterative process ends the moment there are no longer any C-suppliers among the A-suppliers.

#### To be considered: AC-analysis in an early phase

In practice, it turns out that making an AC-analysis in an early phase is a good start to determine the organisational boundary and the planning of the activities to acquire certification.

Review of what is mentioned above

1. A comment regarding method 1. It is possible that when using method 1, the GHG Protocol method (top-down), one starts from the top of a (sub-) hierarchy of organisations and discovers that a sister organisation also needs to be included in the boundary. At this moment the conclusion according to the GHG Protocol will be: the new boundary needs to be determined from a higher hierarchy level. These higher-level organisations may be brought to light that are far from the activities of a possible client, but they must still be included in the boundary. This may be nice from a social point of view, but this is not the intention of the CO<sub>2</sub> Performance Ladder. Method 2 provides a solution for this. This method may also require the crossing of borders.
2. A comment regarding method 2. By aiming for a national certificate there are several principals with various tasks. These various tasks probably require the involvement of various organisations (in the holding). If the choice of the start organisation from method 2, the lateral method, is made on a hierarchical level that is too low (only specifically geared towards one client, which adopts the CO<sub>2</sub> Performance Ladder for tenders), it may turn out later on that a review and/or expansion of the organisational boundary is necessary, with all of the negative consequences thereof.
3. If a requirement is fulfilled at a higher level in the organisation's hierarchy, the *Ladder CI* logically check and establish that:
  - the organisation is a part of the hierarchy of organisations, and
  - that the requirement at the higher level clearly and transparently led to a practical requirement and that the organisation then fulfilled it.

4. The organisational boundary is decisive for the ladder assessment and not the scope. The A/C analysis must be carried out. The scope of the CO<sub>2</sub> management system may not be limited by a geographical boundary.

#### **A framework for complex cases in the boundary determination with method 2**

In the lateral method, the problem may arise at step 5 that the start organisation has too little authority to include a C-supplier that is also an A-supplier (*A&C-supplier*) within the boundary. In principle, this must be enabled on a higher level via entity relationships. The argument that a greater boundary is more future proof, is an additional argument.

Still, organisational constructions are conceivable where compulsory inclusion of an A&C-provider is disproportional in the boundary and is therefore not feasible. This then blocks access to the start organisation's certification.

In this type of dilemma, the *Ladder CI* must weigh up within the following framework:

1. The Ladder CI is reluctant in allowing A&C suppliers not to be included as a legal entity in the boundary.
2. Of the A&C suppliers not included as a legal entity in the boundary, the relevant<sup>3</sup> part<sup>4</sup> of this legal entity should be included in the boundary. This should be indicated on the certificate.
3. Only the legal entities that have been included in the boundary can make use of the certificate.
4. The duty to be included in the boundary is not compulsory for supporting ICT services from branches outside Europe<sup>5</sup>. They are exempted, so that the requirement of point 3 can be met, but it is then necessary that the organisation itself adds the required estimates.  
An indication of this on the certificate is not necessary, nor desirable.
5. Where the hierarchical entity relationship is too weak to involve the A&C supplier, the organisation itself should add the necessary substantiated estimates. So, this A&C supplier is not within the boundary and therefore cannot make use of the award advantage.
6. In any case, this is the average over a period of the last three years
  - a. the purchase turnover in relation to the supplier at the organisation to be certified is less than 5% and
  - b. when the sales turnover at the C supplier is also lower than 5%.
7. The A&C suppliers not included in the boundary as a legal entity, are removed from the whole AC analysis. Subsequently, the AC analysis is carried out again according to the same rules of play, iterative where necessary.
8. In case of doubt, a Ladder CI can obtain advice from the Central College of Experts.
9. In his considerations, the Ladder CI takes account of the harmonisation decisions of the Technical Committee.

#### **Departing from the lateral method**

Within the existing regulations to determine the organisational boundary, the Ladder CI has freedom of interpretation to allow certain exceptions. This is discussed in the framework above. However, in some cases, it is not possible to determine the organisation's organisational boundary using the methods and scope mentioned above. This can include major (internationally) operating organisations.

For these organisations it is possible to deviate from the lateral method via the procedure below. This procedure is intended to harmonise the method of boundary determination of complex organisations

---

<sup>3</sup> Relevant in the sense of being involved in what is offered/supplied to the organisation.

<sup>4</sup> This part should be a semi-fixed part of the organisational structure to be able to make comparisons in time.

<sup>5</sup> With Europe we mean all (candidate) member states of the EU and EVA countries. EFTA = European Free Trade Association.

so the boundary determination persists in *annual assessments* and/or in case of certificate takeover by a different Ladder CI.

An organisation can submit a request to the SKAO to depart from the lateral method. This is only possible if the organisation has demonstrably made all reasonable efforts to have its organisational boundary determined using the GHG or the lateral method. In addition, it must be demonstrable that all reasonable efforts have been made to realise accountability (financial or operational) in relations. If this does not lead to a feasible situation, the organisation, in agreement with its Ladder CI, can submit a request to the SKAO to depart from the lateral method.

#### **Procedure for determining the method for departing from the lateral method**

1. In agreement with its Ladder CI, the organisation submits a request to the SKAO to depart from the lateral method by approving a 'deviation from the lateral method'.
2. The request is aligned to the own Ladder CI and includes at least the following:
  - an analysis of the boundary according to the lateral method (A)
  - proposal of the boundary, deviating from the lateral method (B)
  - an indication of the difference of the emission inventory between boundary A and B and the influence on the relevant organisational units
  - argumentation for the chosen approach
3. For a complete request, the SKAO appoints an 'ad-hoc' Boundary Committee of three experienced auditors (>10 ladder assessments) of three different Ladder CIs (not the organisation's 'own' Ladder CI).
4. The Boundary Committee assesses the organisation's request to depart from the lateral method. Here, the Boundary Committee takes account of:
  - the boundary description as determined in §4.1,
  - the relevance of the boundary for projects tendered with the CO<sub>2</sub> Performance Ladder and carried out with CO<sub>2</sub>-related award advantage,
  - the materiality (as formulated in clarification requirement 4.A.1 scope, influence, risk, critical for stakeholders, outsourcing, others) of the emissions of entities that remain outside the boundary due to the deviation.
  - the clarity with which certain matters can be and are communicated to the public.
5. The costs<sup>6</sup> of the request's assessment are borne by the organisation, but this occurs via the SKAO. The organisation includes a declaration in its request, in which it declares that it will bear the costs related to the assessment.
6. The Boundary Committee makes a pronouncement within three months after confirmation of receipt of the request by SKAO.
7. The Boundary Committee's assessment is added to the organisation's file, so it is available during the annual assessment or in case of a certificate takeover.
8. The Boundary Committee's assessment is harmonised in the Technical Committee.
9. The Boundary Committee's assessment is binding.

As previously stated, the ladder assessment of the boundary resulting from this deviating method is the task of the organisation's Ladder CI. The organisation does need to adhere to its own deviating method.

## **4.2 Determining the size of the organisation**

The CO<sub>2</sub> Performance Ladder distinguishes between organisation sizes. The CO<sub>2</sub> Performance Ladder distinguishes organisations as small, medium or large based on CO<sub>2</sub> emission.

To be part of the *size category* 'small' or 'medium-sized', an organisation must meet both conditions in the 'Work/deliveries' definition (see Table 4.1). In all cases, this concerns the *CO<sub>2</sub>-emission* as

---

<sup>6</sup> To be considered: the Boundary Committee consists of three auditors. The assessment time of the request is estimated at one man-day per auditor.

determined in the emission inventory for requirement 3.A.1. within the organisational boundary of the organisation (as determined in §4.1).

The basic principle here is that mobility must always be taken into account when determining the amount of CO<sub>2</sub> emissions. For work/delivery, a fixed allocation of CO<sub>2</sub> emissions between the office and locations/building sites applies. This allocation is fixed for the period of validity of the certificate.

Table 4.1. Size categories CO<sub>2</sub> Performance Ladder

	Services <sup>7</sup>	Working/supplying
<b>Small organisation (S)</b>	Total CO <sub>2</sub> emissions amount to no more than (≤) 500 tonnes per year.	Total CO <sub>2</sub> emissions <i>of the offices and industrial premises</i> amount to no more than (≤) 500 tonnes per year, <b>and</b> the total CO <sub>2</sub> emissions <i>of all building sites and production locations</i> amount to no more than (≤) 2,000 tonnes a year.
<b>Medium organisation (M)</b>	Total CO <sub>2</sub> emissions amount to no more than (≤) 2,500 tonnes per year.	Total CO <sub>2</sub> emissions <i>of the offices and industrial premises</i> amount to no more than (≤) 2,500 tonnes per year, <b>and</b> the total CO <sub>2</sub> emissions <i>of all building sites and production locations</i> amount to no more than (≤) 10,000 tonnes a year.
<b>Large organisation (L)</b>	Total CO <sub>2</sub> emissions amount more than (≤) 2,500 tonnes per year.	Other

#### Exemption for small and medium-sized organisations

The following exemptions and rules apply to small and medium-sized organisations:

- Requirements 5.A.2-2, 5.A.3, 4.C, 5.C, 4.D and 5.D do not apply to small organisations. Small organisations must make only one *value chain analysis* for requirement 4.A.1 instead of two.
- Requirements 4.C, 4.D and 5.D do not apply to medium-sized organisations.
- These requirements are therefore (notionally) fulfilled. Notionally meeting a requirement results in 90% of the maximum score per exempted requirement.

Exemptions for small and medium-sized organisations are also indicated in the second column of the *audit checklist*.

<sup>7</sup> These definitions are in accordance with the definitions of the EC Directives 2004/17 and 2004/18.

# 5

## Emissions and CO<sub>2</sub> emission factors



## 5. Emissions and CO<sub>2</sub> emission factors

In §5.1, you can read about the type of emissions caused by organisations so that you know when you must take into account which emissions caused by the organisation. §5.2 is about the basic principles of the CO<sub>2</sub> emission factors and how these are used in the framework of the CO<sub>2</sub> Performance Ladder. Finally, Chapter 5 describes how to deal with the new CO<sub>2</sub> emission factors and recalculation.

### 5.1 CO<sub>2</sub> emission inventory, scope division and materiality

As of CO<sub>2</sub> Performance Ladder level 3, the organisation has to map out the *CO<sub>2</sub> emission* (*scope 1 & 2 emissions and business travel (in scope 3)*)<sup>8</sup> of the *organisation* (as determined in §4.1). As of level 4, an organisation must also report about its *scope 3* emissions. The organisation draws up a report on the CO<sub>2</sub> emission inventory that describes scope 1, 2 and 3 emissions. An explanation of certain terms and their coherence is given below.

#### CO<sub>2</sub> emissions inventory

The report about the *CO<sub>2</sub> emission inventory* is drawn up for the CO<sub>2</sub> Performance Ladder in accordance with ISO 14064-1 §9.3.1 (also see §6.2, requirement 3.A.1.). Depending on the level on the CO<sub>2</sub> Performance Ladder, the CO<sub>2</sub> emission inventory comprises *direct* and *indirect emissions* as a result of the organisation's activities, subdivided in scope 1, 2 and 3 emissions. This primarily concerns the material (scope 1 and 2) and relevant (scope 3) emissions. Indirect scope 3 emissions can originate *upstream* as well as *downstream*.

#### Scope division

##### Scope 1 emissions or direct emissions

Scope 1 emissions, or direct emissions, are emissions emitted by installations owned or controlled by the organisation, such as emissions from its own gas use (e.g. gas boilers, heating systems and ovens) and emissions from the organisation's own vehicle fleet. Also see Figure 5.1, the scope diagram.

##### Scope 2 emissions or indirect emissions

Scope 2 or indirect emissions, are emissions caused by generating electricity, heat and ventilation and steam in installations that do not belong to the own company, but are used by the organisation, such as emissions released when generating electricity in power stations.

##### Scope 3 emissions or other indirect emissions

Scope 3 emissions or other indirect emissions are emissions that are a result of the activities of the organisation, but arise from sources that are neither owned nor controlled by the organisation. Examples are emissions due to the production of purchased materials (upstream) and fulfilment of the work, project, service or delivery supplied or sold by the organisation (downstream). Note: although '*business travel*' conforms with the GHG protocol scope 3 emission category, such emissions must be included in the emission inventory for 3.A.1. for the CO<sub>2</sub> Performance Ladder.

- **Upstream (scope 3) emissions**

Indirect CO<sub>2</sub> emissions of abolished or acquired products and services. Eight categories can be identified here. See Table 5.1 and the scope diagram.

- **Downstream (scope 3) emissions**

Indirect CO<sub>2</sub> emissions of products and services (or projects) after sale. This also includes products and services that are distributed, but not sold (i.e. without payment). Seven categories can be identified here. See Table 5.1 and the scope diagram.

---

<sup>8</sup> The basis of these definitions is given in the GHG protocol 'A Corporate Accounting and Reporting Standard', chapter 4 'Setting Operational Boundaries'.

More information about this category division can be found in Chapter 5 ‘Identifying Scope 3 emissions’ of the GHG Protocol Scope 3 Standard.

Table 5.1. Category division *upstream* and *downstream* scope 3 emissions in accordance with GHG Protocol Scope 3 Standard

Upstream:	Downstream:
<ol style="list-style-type: none"> <li>1. Purchased goods and services</li> <li>2. Capital goods</li> <li>3. Fuel and energy-related activities (not included in <i>scope 1</i> or <i>scope 2</i>)</li> <li>4. Upstream transport and distribution</li> <li>5. Waste generated in operations</li> <li>6. Business travel<sup>9</sup></li> <li>7. Employee commuting</li> <li>8. Upstream leased assets</li> </ol>	<ol style="list-style-type: none"> <li>9. Downstream transportation and distribution</li> <li>10. Processing of sold products</li> <li>11. Use of sold products</li> <li>12. End-of-life treatment of sold products</li> <li>13. Downstream leased assets</li> <li>14. Franchises</li> <li>15. Investments</li> </ol>

## Scope diagram

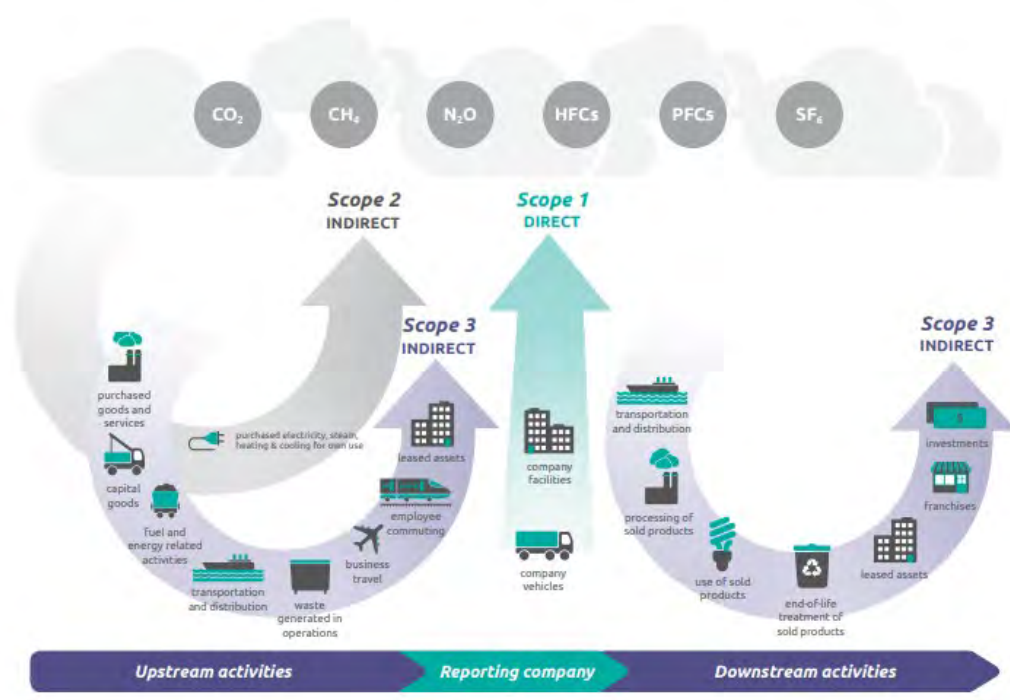


Figure 5.1. The scope diagram of the GHG Protocol Scope 3 Standard.

<sup>9</sup> The CO<sub>2</sub> Performance Ladder includes ‘business travel’ (the emissions from passenger vehicles during working hours) in the CO<sub>2</sub> emission inventory as stipulated in requirement 3.A.1.

#### Examples:

Scope 1: own gas use (e.g. gas boilers, heating systems and ovens) and emissions from the organisation's own vehicle fleet. The combustion emissions released from own waste facility belong to scope 1. Emissions from third party installations belong to scope 3.

Scope 2: these are emissions due to generating electricity, heat and ventilation and steam in installations that do not belong to the organisation itself, but are used by the organisation, such as emissions released when generating electricity in power stations. The electricity consumption of electric vehicles of the organisation belongs in scope 2.

### Business travel/passenger transport during working hours as stipulated in requirement 3.A.1

The definitions in the scope diagram (Figure 5.1) for scope 3 emissions due to business travel (passenger transport during working hours) generally apply. If there is a legitimate doubt, the answer to the question "Does the organisation declare the costs?" serves as a guide. If the answer is yes, the emissions are included in the emission inventory as stipulated in requirement 3.A.1. If the answer is no, it is not included.<sup>10</sup> This forms a practical approach. That it can be declared means that the organisation can influence it and that the administration is *set up to deal with it, so the extra effort is limited*. Note: although 'business travel' conforms with the GHG protocol scope 3 emission category, such emissions must be included in the emission inventory for 3.A.1. for the CO<sub>2</sub> Performance Ladder.

### Materiality and relevance

In any case, the CO<sub>2</sub> emission inventory comprises emissions that are material (scope 1 and 2 and business travel) and relevant (scope 3). Whether something is material or relevant, is a case of expert judgement. Material are the emissions of an organisation that are of such an extent that they influence the assessments and estimates (including reduction objectives) of decision-makers and stakeholders in and around the organisation. To put it differently: if these material emissions are omitted, this results in an incorrect representation of the organisation's CO<sub>2</sub> emissions. As a rule of thumb for the threshold value of materiality, a value of 5% is adopted for the CO<sub>2</sub> Performance Ladder where all emissions above 5% of the total emissions are material. For more information about Materiality see ISO 14064-3, 3.6.9 'Materiality'.

For scope 3 emissions the term 'relevant' is used instead of the term 'material'. Apart from the scope of the emissions, the following criteria also play a role in relevance:

- influence of the organisation on emissions
- risk for the organisation
- emissions of critical importance to stakeholders
- outsourced emissions
- emissions that have been identified as significant/relevant by the *sector*

See the GHG Protocol Scope 3 Standard, Chapter 6 table 6.1 for more information.

### Other greenhouse gasses (non-CO<sub>2</sub> greenhouse gases)

In Handbook 3.1 the report of the CO<sub>2</sub> emission inventory about all greenhouse gasses, expressed in CO<sub>2</sub> equivalents is not compulsory yet. It is therefore not required for Handbook 3.1 to include these non-CO<sub>2</sub> greenhouse gases (CH<sub>4</sub>, N<sub>2</sub>O, HFCs, PFCs and SF<sub>6</sub>) that are released during the organisation's operations in the emission inventory. This therefore also applies to refrigerants.

Reporting of other direct greenhouse gases is at the discretion of the organisation provided

- each greenhouse gas in tonnes of CO<sub>2</sub> equivalents is listed separately and quantified
- and provided that the reporting occurs in accordance with the other requirements of ISO 14064-1 (see also requirement 3.A.1)

<sup>10</sup> This also includes self-employed people who declare transport costs for an assignment.

Handbook 3.1 is the latest version where reporting of greenhouse gases other than CO<sub>2</sub> is not yet required. Organisations are explicitly encouraged to work on reporting on these other greenhouse gases and expressing them in CO<sub>2</sub> equivalents.

For most organisations, the non-CO<sub>2</sub> greenhouse gases will prove to be immaterial. Including non-CO<sub>2</sub> greenhouse gases that are released due to operating activities does indicate that CO<sub>2</sub>-aware actions were previously permitted in earlier versions of the Handbook and indicates CO<sub>2</sub> awareness, especially if the emissions in question are material. Emissions of other greenhouse gases during the production of fuel are already included in the Well-to-Wheel emission factors at [www.co2emissiefactoren.nl](http://www.co2emissiefactoren.nl).

#### **Shifting environmental costs (CO<sub>2</sub> emissions) in space and time**

Organisations must avoid shifting their environmental impacts (in this case, CO<sub>2</sub> emissions) in time or space (leakage effects). The Ladder CI does not rate shifting measures positively.

#### **CO<sub>2</sub> compensation measures**

CO<sub>2</sub> compensation measures do not fall within the measuring range of the ladder. Compensation measures therefore do not contribute to achieving a (higher) level on the CO<sub>2</sub> Performance Ladder. Please note: the CO<sub>2</sub> Performance Ladder does not make any judgement about the social relevance of such measures.

## **5.2 The CO<sub>2</sub> Performance Ladder and the use of CO<sub>2</sub> emission factors**

The SKAO has been aiming for a uniform and public Dutch list with CO<sub>2</sub> emission factors since 2011. The aim was on the one hand, to increase the credibility and the scope of the figures. On the other hand, the SKAO wants to use this list to guarantee the similarity of various systems and CO<sub>2</sub> emission inventories of organisations. This is the case as of 1 January 2015, and the list of CO<sub>2</sub> emission factors is published on the website [www.co2emissiefactoren.nl](http://www.co2emissiefactoren.nl). This website also includes contact details of the helpdesk that people can go to with questions about CO<sub>2</sub> emission factors.

### **5.2.1 General rules on the use of CO<sub>2</sub> emission factors**

CO<sub>2</sub> emission factors are indicated to determine (aspects of) a '*carbon footprint*' and the *CO<sub>2</sub> emission inventory* for organisations participating in the CO<sub>2</sub> Performance Ladder. It is a rule that the conversion factors are used in quantifying the occurrence of CO<sub>2</sub> emissions (emission inventory). The conversion factors to be used for converting the energy carrier and/or activity into the amount of CO<sub>2</sub> emission factors are listed on [www.co2emissiefactoren.nl](http://www.co2emissiefactoren.nl).

Organisations must substantiate deviations from these CO<sub>2</sub> emission factors with reasons and submit this to the Ladder CI for review.

#### **CO<sub>2</sub> emission factor basic principles**

The CO<sub>2</sub> emission factors are based on basic principles; these can be found below and on [www.co2emissiefactoren.nl](http://www.co2emissiefactoren.nl). More detailed information per figure can be found in the sources listed there.

The reasons for indicating CO<sub>2</sub> emission factors for the CO<sub>2</sub> Performance Ladder are:

1. Matching up with and promoting the Dutch approach to CO<sub>2</sub>.
2. Comparable CO<sub>2</sub> emission inventories.
3. Facilitating the determination of (parts of) a CO<sub>2</sub> emission inventory by the organisations themselves.

The website [www.co2emissiefactoren.nl](http://www.co2emissiefactoren.nl) gives a choice of several CO<sub>2</sub> emission factors to facilitate quantification. Several basic principles for the use of the figures for the CO<sub>2</sub> Performance Ladder are emphasised below:

1. Well To Wheel (WTW) figures are always used. To put it differently, the CO<sub>2</sub> that is released when extracting and producing fuel (WTT, Well to Tank) is also included<sup>11</sup>.
2. The criterion of the CO<sub>2</sub> Performance Ladder is the most accurate outcome; that is, the calculation method that results in the outcome that best corresponds with reality.
3. International/European figures are used as much as possible, unless the Dutch situation deviates;
4. The use of other (officially recognised) factors
  - a) The use of other (officially recognised) factors is permitted if this results in a more accurate outcome. For example, this applies to emissions overseas that deviate.<sup>12</sup> In this case, the emission inventory clearly states the origin of the other factors and demonstrates plausibly why their use results in a more accurate outcome. Both must be tested in the ladder assessment of requirement 3.A.1. The basic principles for the CO<sub>2</sub> emission factors and the method of calculation cannot be deviated from.
  - b) The use of a different (officially recognised) factor is also permitted if a particular fuel, method of transport, etc., is not listed. In that case, the emissions inventory clearly states the origin of the other factor. This should be tested in the ladder assessment of requirement 3.A.1. The basic principles for the CO<sub>2</sub> emission factors and method of calculation cannot be deviated from.

For 4a and 4b: the Ladder CI can inform the SKAO of the insights they approved during the ladder assessment that involve different CO<sub>2</sub> emission factors. Permission from SKAO is not generally required for said approval. The SKAO will use these insights to improve the Dutch list of CO<sub>2</sub> emission factors.

For organisations that have already obtained a CO<sub>2</sub> Awareness Certificate, changes in CO<sub>2</sub> emission factors will generally also imply changes to the reference year. This means that the emissions in the reference year must also be recalculated. See the rules and conditions for this in paragraph 5.2.3.

### Determining scope 3 emissions

To also determine scope 3 emissions, the above-mentioned basic principles and the factors on [www.milieudatabase.nl](http://www.milieudatabase.nl) apply. When it concerns materials, an organisation has to use data of the Dutch National Environmental Database [www.milieudatabase.nl](http://www.milieudatabase.nl). Instead of specific emission data from the National Environmental Database, data may also be used that was reported in an EPD or MRPI certificate or data that was determined according to the assessment method for the environmental performance of buildings and civil engineering works. Deviations must be provided with reasons.

<sup>11</sup> Well to Tank emissions can also be seen as scope 3 emissions. These then fall into category 3 in Table 5.1. of the upstream emissions of the GHG protocol: Fuel and energy-related activities (not included in *scope 1* or *scope 2*)

<sup>12</sup> [www.co2emissiefactoren.nl](http://www.co2emissiefactoren.nl) tries to publish as many international emission factors as possible. This can, however, not be done for all CO<sub>2</sub> emission factors. Several depend on the situation in a country, such as, for instance, the fuel mix for the production of electricity.

### 5.2.2 Calculating CO<sub>2</sub> emission with the CO<sub>2</sub> emission factors

All CO<sub>2</sub> emission factors can be found at [www.co2emissiefactoren.nl](http://www.co2emissiefactoren.nl). The factors listed on this website at the time of publication of Handbook 3.1<sup>13</sup> are divided into 7 lists, namely:

- Vehicle fuel
- Energy Generation Fuel
- Electricity
- Provision of heat
- Passenger transport
- Freight transport
- Coolants

#### 5.2.2.1 Calculating CO<sub>2</sub> emissions due to use of gas and electricity

The energy consumption and CO<sub>2</sub> emissions are calculated as follows:

Including energy consumption and emissions as a result of electricity generation (that is, from the extraction of raw materials through to the combustion of these materials in the power station). The CO<sub>2</sub> emission factors stated below take this into consideration.

#### Calculating CO<sub>2</sub> emissions of gas use

The numbers for the calculation of the emissions due to gas use are mentioned in the tab page “Energy Generation Fuel” in the column Well To Wheel (WTW).

For each ladder assessment where the organisation, in the period to be assessed, reports the consumption of green energy, the Ladder CI must ascertain that the organisation can demonstrate the following:

- If guarantees of origin have been entered in the Vertogas system by a merchant or supplier, the organisation must demonstrate the amount of green power per source (to determine the emission factor) with entry overviews for the relevant calendar year from the Vertogas system.
- In the event of purchase of a green gas product from an energy supplier, the organisation must:
  - Demonstrate the specific sources (in percentages) of the green gas-product (to determine the emission factor) using the information provided by the supplier for that product over the relevant calendar year.
  - Demonstrate the amount of green gas by means of a contract with (an invoice from) the supplier that shows how much of this product was purchased in the relevant calendar year, and
  - A supplier declaration to be submitted that lists the percentages of the specific sources that match the guarantees of origin for the product entered in Vertogas. This declaration from the supplier must be provided with an accountant declaration (or equivalent) and may come from a public source of the supplier (such as annual report, website or press release).

#### Calculating CO<sub>2</sub> emissions of electricity use

The numbers for the calculation of the emissions due to gas use are mentioned in the tab page “Electricity” in the column Well To Wheel (WTW).

If the organisation buys grey energy, the value of the ‘grey energy’ must be taken into account.

When adopting a low CO<sub>2</sub> emission factor for green energy, the basic principle is ‘additionality’. This means that the purchase of green energy actually increases the production of green energy. If green energy is purchased, the values behind the source in question may be used if the following criteria 1-3 are met:

---

<sup>13</sup> The list may be extended in the future, which can lead to new categories

1. 'Guarantees of origin' (GOO) can be submitted for this energy that are issued by CertiQ (for production or import), registered and charged (upon delivery to a customer) within the scope of the Electricity Act.
2. The specific source or sources of the renewable energy consumed (wind, hydro, solar or biomass) can be demonstrated.
3. As far as the country of origin is concerned, it can be demonstrated that:
  - 3.1 the energy is generated in the Netherlands, or
  - 3.2 the energy is imported from a member state of the European Union or another country that has agreed on an EU sustainable energy objective with the European Commission. The Netherlands does not have such agreements<sup>14</sup>. In all cases under 3.2 it must be demonstrated that in the reports to the European Commission the exporting country deducts (does not count) the emission reduction as a result of the exported electricity in the framework of the EU sustainable energy directive.

If the organisation is not located in the Netherlands, the above rules for green energy also apply in that country, but CertiQ's<sup>15</sup> sister organisation must issue the 'guarantees of origin' in the country concerned. These GOOs may have a different name in other countries.

### **Ladder assessment for green energy by the Ladder CI**

For each ladder assessment where the organisation, in the period to be assessed, reports the consumption of green energy, the Ladder CI must ascertain among other things, that the organisation can demonstrate its fulfilment of the above criteria 1 to 3, as follows:

- If under criterion 1, guarantees of origin have been entered in the CertiQ system by the organisation via its own CertiQ account, the organisation must demonstrate the amount of green power per source (for criterion 2) per country of origin (for criterion 3) on the basis of entry overviews for the relevant calendar year from the CertiQ system. In the event of the import under 3.2, the organisation must also be able to submit documentary evidence from the government in question. This documentary evidence must indicate that the exporting country deducts the quantity involved from the reports in the report to the European Commission.
- In the event of purchase of a green power product from a power supplier, the organisation must:
  - demonstrate (for criterion 2) the specific sources (in percentages) of the green power by means of the power label (obligatory under the Electricity Act) provided by the supplier for that product over the relevant calendar year, and
  - demonstrate the quantity of green power by means of a contract with an invoice from the supplier that shows how much of this product was purchased in the relevant calendar year, and
  - submit a declaration from the supplier which states that the percentages declared on the power label correspond with the guarantees of origin entered in the CertiQ for the product (for criterion 1), and that the country of origin fulfils criterion 3. This declaration from the supplier must be provided with an accountant declaration (or equivalent) and may come from a public source of the supplier (such as annual report, website or press release).

### **Green energy from biomass**

In the event of the use of a different, specific CO<sub>2</sub> emission factor for green energy from biomass, the Ladder CI ascertains that the organisation can demonstrate the following.

Electricity from biomass can come from very many different kinds of biomass from Europe or other continents. This means that emission factors from scientific research show a relatively large distribution. The given factor for biomass energy on [www.co2emissiefactoren.nl](http://www.co2emissiefactoren.nl) may not be used. For the CO<sub>2</sub> Performance Ladder, a default value is used for the emission factor of biomass equal to that of

<sup>14</sup> On 22 June 2020 (date of publication), the Netherlands had no agreements with the EC or any other country. Only Luxembourg has such an agreement regarding the use of green energy from Estonia and Lithuania.

<sup>15</sup> For Belgium, the corresponding issuing body is VREG in Flanders, CWaPE in Wallonia and BRUGEL in Brussels.



grey power, unless the supplier of the biomass energy has established a different value according to a specific method.

A CO<sub>2</sub> emissions factor for solid and gaseous biomass is accepted if this is calculated according to the NTA 8080, the Green Gold Label (GGL) or equivalent. This is verified according to the method laid down in this sustainability system. This guarantees the reliability of the calculation.

For biomass energy the applicant must be able to submit a declaration from the supplier alongside the proof mentioned earlier. This declaration should mention: the emission factor of the biomass energy in question mentioning the adopted sustainability system and the name of the supervising body. This declaration may come from a public source of the supplier (such as annual report, website or press release).

#### **Other declarations for electricity**

- If the organisation can submit a valid SMK certificate for (part of) the power purchased, this certificate serves (for that part) as sufficient evidence that the organisation fulfils the criteria for green energy (also see [www.smk.nl](http://www.smk.nl)).
- The CO<sub>2</sub> emission factors for self-generated green power are the same as those for green power. The supply of green energy surplus to the electricity network also reduces the purchase of grey energy. This is expressed in a lower acquisition mentioned in the invoice.
- With the consumption of other types of sustainable energy such as electricity from tidal power stations, the rule applies that the use of a different (officially recognised) factor is permitted if this results in a more accurate outcome; for other conditions, see the introduction. This rule applies in general but not for non-sustainable types of energy. For more detailed interpretation, the sources on the website [www.co2emissiefactoren.nl](http://www.co2emissiefactoren.nl) are normative.
- If the source of electricity is unknown, the emission factor for grey energy must be calculated. The value specified on [www.co2emissiefactoren.nl](http://www.co2emissiefactoren.nl) for 'power (unknown)' must not be used.

#### **5.2.2.2 Calculating CO<sub>2</sub> emissions of passenger and goods transport**

##### **Passenger transport:**

This concerns the transport of persons with means of passenger transport in common use. Inspection trains, maintenance machines, freight trains and the like are not included. The emissions from electric vehicles belong to the scope 2 emissions of organisations.

##### **Freight transport:**

This concerns transport of all goods such as construction materials, construction site equipment, containers with or without contents, construction machinery, etc., as well as rides with mobile construction material. The indicated tonnage on the website states the loading capacity.

For both passenger as well as goods transport, the following applies:

1. When calculating CO<sub>2</sub> emissions the most accurate outcome should be aimed for. The total emission of greenhouse gasses is therefore, if available, calculated by multiplying the used amount of fuel and/or electricity (in units such as litre, kg or kWh) of transport options already used with the factors in tab page "Vehicle fuel" on [www.co2emissiefactoren.nl](http://www.co2emissiefactoren.nl). These calculations are the most exact, because these are real values: the fuel and/or electricity use of vehicles as measured in practice. If this is not the case, then the lists in "Passenger transport" and "Goods transport" on [www.co2emissiefactoren.nl](http://www.co2emissiefactoren.nl) provide various extra values.
2. The CO<sub>2</sub> emissions are calculated including energy use and emissions from extracting and refining fuel. The values from the Well to Wheel (WTW) column should then be used. The calculated emissions are expressed in CO<sub>2</sub> equivalents if necessary.
3. For transport by airplane. For a single trip, the distance flown between origin airport and destination airport (final destination) is decisive for the distance class in the table to be used.



4. This always concerns the transport value chain from door to door, that is, consisting of pre-transport, main mode of transport and post-transport.
5. For transport with generally used means of goods transport: average values for load factor and number of productive kilometres.
6. For transport by truck and trips with mobile construction machinery:
  - an average realistic trip pattern (town roads, freeways) and driving behaviour,
  - the entire trip from door to door with the truck.

For more detailed interpretation, the sources on the website [www.co2emissiefactoren.nl](http://www.co2emissiefactoren.nl) are normative.

#### 5.2.2.3 Calculating CO<sub>2</sub> emissions of refrigerants

Many coolants and refrigerants are chlorofluorocarbons (CFC, HCFC) that not only affect the ozone layer but are also extremely strong greenhouse gases. That is why in analyses in which these resources play a part, losses of these substances, also from leakage, are included as greenhouse gases.

For the calculation of the emissions due to refrigerants, the numbers are indicated on the website [www.co2emissiefactoren.nl](http://www.co2emissiefactoren.nl) in the "Refrigerants" tab page, "Well To Wheel" (WTW) column. Naturally, CO<sub>2</sub> equivalents are provided in the list. For more detailed interpretation, the sources on the website [www.co2emissiefactoren.nl](http://www.co2emissiefactoren.nl) are normative.

### 5.2.3 Recalculation and new CO<sub>2</sub> emission factors

#### Recalculation

When calculating the CO<sub>2</sub> emissions using any adjusted emission factors, account should be taken of the fact that the reference year may also need to be recalculated.

Conditions for recalculation are:

- A change in emission factor due to a change of fuel type.
- A change in the CO<sub>2</sub> emission factor due to a methodology change in calculating the CO<sub>2</sub> emission factor is always a cause for recalculating the reference year.
- A change in the CO<sub>2</sub> emission factor, due to technological progress or changed market conditions, is not a cause for recalculating the reference year.

The organisation must clearly document a recalculation of the reference year.

Also see the rules on recalculation in ISO 14064-1, §6.4.2.

Changes in the CO<sub>2</sub> emission factors (including basic principles, method of calculation, etc.) apply:

- To all emissions in all past and current periods, unless a particular year is stated.
- For all information and documentation (i.e. *CO<sub>2</sub> footprints*, *CO<sub>2</sub> emission inventory*, *chain analyses*, reduction objectives, progress reports, communication statements, etc.):
- Of course, the above only applies insofar as the organisation must be able to demonstrate/submit information and documentation for a ladder assessment in accordance with this Handbook.

# 6

## **GENERAL REQUIREMENTS AND AUDIT CHECKLISTS CO<sub>2</sub> PERFORMANCE LADDER**

## 6. General Requirements and Audit checklists CO<sub>2</sub> Performance Ladder

In the CO<sub>2</sub> Performance Ladder, the Capability Maturity Model is converted into five levels, ascending from 1 to 5. For each level, a fixed set of requirements for the CO<sub>2</sub> performance are defined for the *organisation* and its *projects*. These requirements come from four angles (A-D), each with their own weighting factor. The position of an organisation on this ladder is determined by the highest level on which the organisation meets all requirements. An individual angle cannot be separated from the other angles when it comes to the CO<sub>2</sub> Performance Ladder. Each higher level comprises the requirements of the lower levels. The organisation must remain active with current performance of the underlying levels.

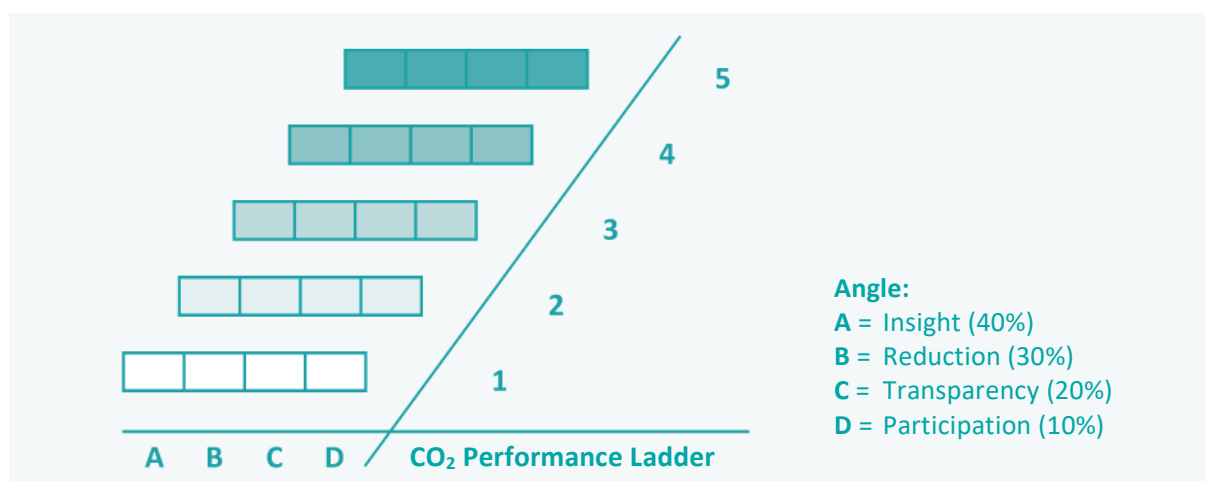


Figure 6.1. CO<sub>2</sub> Performance Ladder: five levels and four angles. The angles each have their own weighting factor

Certification takes place per level of the CO<sub>2</sub> Performance Ladder. The organisation submits the *portfolio* with burden of proof to the authorised Ladder Certified Institution (*Ladder CI*). Using the requirements of the *audit checklists*, the clarification and his expert judgement, the Ladder CI assess the proof and then assigns a (proportional) score per requirement.

An *organisation* only meets the requirements of a certain level if<sup>16</sup>

1. the general requirements of the CO<sub>2</sub> Performance Ladder are met (see §6.1), and
2. it meets the minimum requirements for A, B, C and D of the relevant level (20 points), and the requirements of the lower-ranking levels and
3. the sum of the weighted scores of that level is at least 90% (22.5 points) of the maximum score (25 points). This means that the organisation needs to remain active on all aspects on the underlying levels.

If the Ladder CI has determined the level reached, the corresponding *CO<sub>2</sub> Awareness Certificate* of the level reached is awarded.

### 6.1 General Requirements

The requirements organisations must meet, are divided into general requirements (see §6.1.1 - 6.1.4) and audit checklists (see §6.2). The audit checklists are drawn up as a 'sub ladder' per angle. There are therefore four audit checklists, each with five levels. Each angle and level has its fixed criteria and a score guideline. Each organisation that wants to (re)certify itself for a specific ladder level, evaluates

<sup>16</sup> As an aid, the SKAO published a calculation tool on its website.

the functioning of the CO<sub>2</sub> Performance Ladder in its organisation based on the general requirements (see §6.1.1 - 6.1.4) and its CO<sub>2</sub> performances on the basis of the audit checklists (see §6.2).

### 6.1.1 Requirements of processes for continuous improvement

The ladder system is based on the principles of a *management system* and aims for *continuous improvement*. This means that continuous, repeated processes should exist in the organisation that are geared towards improving the CO<sub>2</sub> performance and the management system. This is also described as 'Plan-Do-Check-Act' (PDCA) or 'Deming circle'. In brief, PDCA can be described as follows:

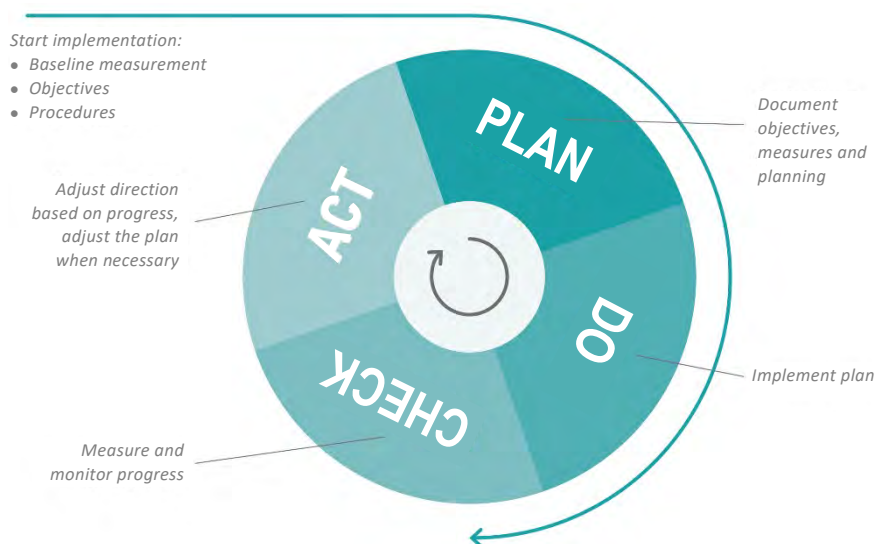


Figure 6.2. Plan-Do-Check-Act cycle



Various parts in this Handbook refer to, or flesh out, the principle of continuous improvement. This is done in individual requirements of the *certification scheme* and can be recognised by the symbol:

An organisation must meet the requirements of the certification scheme. An organisation must also test the functioning of the management system at least once a year via an *internal audit* and *management review* and adjust this, where necessary, in order to realise continuous improvement.

#### 6.1.1.1 Internal audit<sup>17</sup>

An internal audit assesses whether the management system meets the requirements of the certification scheme and/or whether the organisation works according to arrangements made in the management system (such as objectives, procedures, communication, publication, planned measures, etc.). Apart from the actual assessment, the internal audit also assesses the possibility of improving the system and/or the execution. In a management system the internal audit is a very important source of information for the management review by the management. The management must make the necessary means for the execution of the audit available (for instance time, training, etc.).

Within the scope of the CO<sub>2</sub> Performance Ladder, the internal audit must be carried out at least once a year regarding the relevant requirements and the corresponding objectives of the certification scheme belonging to the (intended) ladder level that also applies at the organisation. The organisation must ensure, without unnecessary postponement, that all necessary *corrections* and *corrective measures* are taken to remove any shortcomings, *deviations* regarding the requirements and the management system and remove their causes within a suitable timespan. The organisation must also check whether

<sup>17</sup> The requirements listed in this paragraph are partly based on ISO 19011 standard 'Guidelines for carrying out management system audits'.

sufficient points were obtained to retain a ladder level. To guarantee the execution of the internal audits, it is important to properly lay down the process, planning/execution and responsibilities.

An organisation can combine and/or integrate the internal audit and management review according to the CO<sub>2</sub> Performance Ladder for other management system standards.

The results of the internal audit are recorded in an internal audit report. This report includes at least the following:

- the date of the audit;
- the names of auditor(s) and auditee(s);
- the audit's objective;
- the scope;
- the locations visited;
- the audit's findings;
- conclusions with regard to meeting the objectives per requirement and
- the effectiveness of the system in relation to improving the CO<sub>2</sub> performance and energy performance and achieving the (reduction) objectives.

With regard to the objectives per requirement, the internal audit should explicitly focus on the following questions:

- Does the organisation find that due to the activities (on whose basis the organisation meets the requirements), there is progress in achieving the objective in question per requirement in the organisation?
- What substantiates this?
- Which decisions related to the objective per requirement are requested by the management regarding possible additional or *corrective measures*?

Briefly reporting that the objective(s) per requirement is met is not sufficient. For each objective per requirement (1.A, 2.A, etc.), it must be separately indicated how the above questions were answered.

The selection of the internal auditor should ensure that the internal audit is carried out objectively and impartially. The internal auditor should not carry out an audit on his/her own work and should have the relevant knowledge and skills.

#### 6.1.1.2 Management review

In the context of the CO<sub>2</sub> Performance Ladder, management must review the CO<sub>2</sub> management system of the organisation at least once a year in order to achieve continuous suitability, adequacy, efficacy and alignment with the strategic direction of the organisation.

The input for the management review includes at least:

- a. the status of actions resulting from previous management reviews, internal audits and audits of the Ladder CI;
- b. changes in external and internal key points that are relevant to the management system;
- c. Information about the performance and efficacy of the CO<sub>2</sub> management system, including:
  - 1 energy policy and reduction measures;
  - 2 the energy performance, emissions and the current *energy assessment* (requirement 2.A.3);
  - 3 the progress towards the reduction objectives and the extent to which they have been achieved
  - 4 the communication and initiatives;

- 5 the point of concern of the independent expert (requirement 4.C); The audit results: an internal audit (incl. objectives per requirement) and audits by the Ladder CI. In case of level 1 certification: the results of the internal audit (requirement 1.B.2);
- 6 deviations and corrective measures;
- d. the adequacy of resources;
- e. the efficacy of actions taken to address reduction opportunities;
- f. opportunities to improve;

The output for the management review includes at least decisions and actions related to:

- a. opportunities to improve;
- b. the need for changes to the CO<sub>2</sub> management system, reduction objectives, reduction measures and (participation in) initiatives;
- c. from level 3 conclusions on the probability of achieving reduction objectives previously published internally or externally;
- d. efficacy of the CO<sub>2</sub> management system, including an explicit statement about the extent to which the CO<sub>2</sub> Performance Ladder functions as intended, based on the results of the internal audit with regard to the objectives per requirement;
- e. the need for resources.

The organisation must maintain documentation as evidence of the results of the management review.

#### 6.1.1.3 Ladder assessment by the Ladder CI

With a *ladder assessment*, the Ladder CI should ensure that, over the past year, an internal audit, followed by a management review, took place and that there are reports of this. During a ladder assessment, the Ladder CI should check whether the internal audit was carried out according to the requirements, meets the audit report, the required information is clearly indicated per objective and the results have been reported to the management. In a first *initial ladder assessment* (when the organisation is assessed for the first time), it is possible that not all requirements of the internal audit and management review are fully met. The Ladder CI should in this case act according to circumstances. If the execution of the internal audit and/or management review cannot be indicated and/or does not meet the minimum requirements, this is a serious shortcoming. A ladder assessment cannot be completed before this *deviation* is closed (no certificate can then be assigned). If such a deviation is identified during the *annual ladder assessment*, the organisation must take *corrective measures* within four weeks, otherwise the certificate will be suspended.

#### 6.1.2 Project requirements

The objectives and requirements of the CO<sub>2</sub> Performance Ladder concern the whole organisation including all *projects*. The activities in projects are derived from the policy at the organisational level. This can be, for instance, generic measures that are applied in all projects. Of course, opportunities can arise in individual projects for extra reduction. At the same time, an efficient approach at the organisational level and the differences between projects may result in certain measures not being implemented in every project.

The objectives and requirements of the CO<sub>2</sub> Performance Ladder also relate to *projects for which CO<sub>2</sub>-related award advantage* has been obtained. Here it is not relevant whether the award advantage was or was not decisive when being awarded the assignment. For each of the projects with award advantage, the CO<sub>2</sub> Performance Ladder requires that certain aspects of the business approach conversion into project level is actually indicated with documentation.<sup>18</sup>

<sup>18</sup> Informative: Dialogue about CO<sub>2</sub> ambition in the implementation of projects with CO<sub>2</sub>-related award advantage

The organisation, itself, decides whether a separate project file is drawn up for this and what the layout will be.

A *project file* is a file for a project that contains the substantiation of the fulfilment of the requirements of the CO<sub>2</sub> Performance Ladder for a specific project. Naturally, the minimum requirements for projects with CO<sub>2</sub>-related award advantage should be met as mentioned in the clarification of the requirements.

The text box provides an overview per perspective of the relevant documentation (that could be part of the project file) with a reference to the relevant requirements:

- **Insight: energy flows and emission inventory of the project (requirements 1.A.1, 2.A.1, 2.A.3 and 3.A.1):**
  - This can be a project-specific 'extract' of the current emissions inventory of the organisation or an independent emissions inventory of the project;
  - Check whether the expected and most material emissions of the project deviate from those of the organisation as a whole.
- **Reduction: overview of reduction measures (requirements 2.B.1, 2.B.2, 3.B and 4.B.2):**
  - List of CO<sub>2</sub> reduction measures for the organisation and its projects, this can be the printout of the Measures List, possibly with additions;
  - The measures on this list that the organisation wants to implement in this specific project, including planning and project-specific substantiation;
  - Other measures that only apply to this specific project;
  - The progress of implementation measures on the project.
- **Transparency (requirements 2.C.2, 2.C.3, and 3.C):**
  - Communication plan, those responsible for the CO<sub>2</sub> reduction project;
  - External stakeholders;
  - Internal communication: project consultation;
  - External communication: consultation with the client.

The above documentation also serves as substantiation for requirement 2.B.4 (the objectives and measures endorsed by higher-tier management)

Prior to any Ladder assessment, the organisation uses the login environment of SKAO to draw up a demonstrably complete list with all projects for which a CO<sub>2</sub>-related award advantage has been obtained. From this list, the Ladder CI will make a random check for the Ladder assessment in question (see §7.2).

### 6.1.3 Compulsory Internet Publication requirements

External communication is required particularly from level 3 (and higher). This is needed for the effective functioning of the ladder in the *sector* and outside it. From level 3, the permanent availability of the published information on the internet is compulsory.

This compulsory internet publication will be done at two locations:

1. The website of the organisation (organisation website)
2. The website of the SKAO<sup>19</sup> (organisation page)

**The website of the organisation:**

---

The project file can be used in the dialogue about the CO<sub>2</sub> ambition in the implementation of projects with a CO<sub>2</sub>-related award advantage. Clients are interested in the CO<sub>2</sub> reduction and energy saving in the projects that they have awarded with a CO<sub>2</sub>-related award advantage. Contractors can distinguish themselves by demonstrating that project measures reduce CO<sub>2</sub>. The CO<sub>2</sub> ambition and possible opportunities for further reduction are regularly discussed by making the dialogue about CO<sub>2</sub> reduction an explicit part of the collaboration between contractor and client, during the implementation of projects. To simplify communication (both internal and external), it is recommended that such documentation per project be collected in a *project file*. The method of dialogue during projects is further elaborated on in the Tendering Guide version 3.1.

<sup>19</sup> Login codes and instructions are sent up upon registration with the SKAO

Levels 3, 4 and 5 require the organisation to set up one or more pages on its internet website that meet the following conditions:

1. Accessible via the organisation name (as stated on the certificate) and then via the search term 'CO<sub>2</sub> Performance Ladder' or 'CO<sub>2</sub> Policy'.
2. At least the required information (and documentation) as indicated in the clarification of requirements 3.B.1, 4.B.2, 5.B.2, 3.C.1, 5.C.1, 3.D.1, 4.D.1, 5.D.1 in §6.2 of this Handbook. This information is the same as that which the Ladder CI has assigned or extended the certificate for. This information remains available on the internet at least for the term of validity of the certificate, with a minimum of two years.
3. Provided the organisation has guaranteed findability, the distribution of information about the organisation's website, the format of each page, its layout and the documents to be found per page are free to choose.
4. The organisation uses a clear link to refer to the organisation page on the SKAO website that indicates where the documents for requirements 4.A.1, 3.D.1, 4.D.1, 5.D.1 can be found.
5. Complete copies of the applicable certificates can be found on the organisation's website.
6. In case of changes in points 1 - 5 this website will be adapted within four weeks after the information is ready.
7. Publishing on social media is not considered communication on the website of the organisation. Besides publishing on its own website, the organisation may also publish on social media.

**The internet publication of the organisation on the website of SKAO:**

1. This website can be found on [www.skao.nl](http://www.skao.nl)
2. At least the required information (and documentation) as indicated in the clarification of requirements 4.A.1, 3.D.1, 4.D.1, 5.D.3 in §6.2 of this Handbook. This information is the same as that which the Ladder CI has assigned or extended the certificate for. This information remains available on the internet at least for the term of validity of the certificate, with a minimum of two years.
3. On the website of SKAO each document needs to be a PDF, mentioning a version number, a signature of the authorising manager and the date of authorisation.
4. In case of an *initial ladder assessment* the organisation does not yet have an active page on the website of the SKAO. So not everything can be publicly published in case of an initial ladder assessment (on entry level) with regard to requirements 4.A.1, 3.D.1, 4.D.1, 5.D.1. The page is, however, already available and can be shown to the Ladder CI via login environment. After issuing the certificate, the organisation page will be published on the website of the SKAO.

**The following generally applies:**

1. The publication of the documents is linked to the points of the requirement in question from version 2.2. This also applies to Version 3.1.
2. Anything discussed in the ladder assessment that requires publication according to requirements of the CO<sub>2</sub> Performance Ladder, must be published. Not meeting the compulsory internet publication leads to a deduction of six points and therefore not achieving a specific ladder level (see clarifications in §6.2).
3. What is not there, cannot be published and non-publication cannot lead to more point deduction than what the Ladder CI deducted in the assessment.

#### 6.1.4 Requirements of the contribution to the SKAO

The CO<sub>2</sub> Awareness Certificate is not valid until the organisation pays the required [annual contribution](#) to SKAO. Before issuing a new certificate or a positive annual ladder assessment, the Ladder CI checks whether the organisation has met its payment obligations towards the SKAO. A new certificate **cannot** be issued if the organisation cannot demonstrate that it has met its payment obligations.

In case of payment arrears, the SKAO has the right to remove the organisation page from the SKAO website. The result is that a positive ladder assessment is not feasible from level 3 because the



organisation does not meet the compulsory internet publication requirement. The SKAO will inform the Ladder CI about this, after which the Ladder CI must take action regarding the organisation.

## 6.2 Audit checklists

The *audit checklists* of the CO<sub>2</sub> Performance Ladder comprise:

- per Angle (A to D), a table listing requirements that need to be met classified by the organisation's size;
- the objectives per requirement;
- the score guideline;
- an explanation of the requirements;
- the minimum criteria for the ladder assessment;
- the guidelines for the method of the Ladder CI in the ladder assessment.

The explanations of the requirements have the same status as the requirements themselves: they need to be met. The individual requirements and the clarifications must be interpreted in the light of the objective per requirement and the text in the column 'Aspect/Angle'. The requirements on one level and within one angle are mutually connected. A requirement on an underlying level may be more severe for an organisation on a higher level. The explanations are non-limitative but indicate that the ladder assessment 'among other things' (so: at least) must involve the elements specified; this is necessary to clarify parts of the working method and the criteria to be used. This contributes to a uniform standard during the assessment.

### 6.2.1 Angle A: Insight

Requirement	S/M/L	Aspect	Requirements	Max. score
1A	All	The organisation has partial insight into energy consumption.	1.A.1. Identification and analysis of energy flows of the organisation and the projects for which a CO <sub>2</sub> -related award advantage has been obtained have taken place.	10
			1.A.2. All energy flows of the organisation and the projects for which a CO <sub>2</sub> -related award advantage has been obtained have been demonstrably recorded.	10
			1.A.3. This list is regularly followed up and kept up to date.	5
		Objective: The organisation knows which types of energy are used.		
2A	All	The organisation has insight into its energy consumption	2.A.1. All energy flows of the organisation and the projects for which a CO <sub>2</sub> -related award advantage has been obtained have been quantitatively identified.	10
			2.A.2. The list is complete, and is regularly - and demonstrably - followed up and kept up to date.	5
			2.A.3. The organisation has an up-to-date energy assessment for the organisation and the projects for which a CO <sub>2</sub> -related award advantage has been obtained.	10
		Objective: The organisation knows how much energy is used per type, classified according to the organisation's various activities.		
3A	All	The organisation has converted its own energy consumption into CO <sub>2</sub> emission(s).	3.A.1. The organisation has a detailed and up-to-date emission inventory for its scope 1 & 2 CO <sub>2</sub> emissions and business travel in accordance with ISO 14064-1 for the organisation and the projects for which a CO <sub>2</sub> -related award advantage has been obtained.	15
			3.A.2. The 3.A.1 emissions inventory has been verified by a certifying organisation to at least a limited degree of certainty.	10
		Objective: The organisation has a CO <sub>2</sub> administration where there is no discussion about the amounts and the calculation method. The organisation has insight into the main basic principles for a reduction approach.		
4A	All *	The organisation reports its CO <sub>2</sub> footprint for scope 1, 2 & 3.	4.A.1. The organisation has a demonstrable insight into the most material emissions from scope 3, and can present at least two analyses of these scope 3 emissions of GHG-generating (chains of) activities.	15
	All		4.A.2. The organisation has a quality management plan for the inventory.	5
	All		4.A.3. At least one of the analyses from 4.A.1 (scope 3) has been professionally endorsed or commented on by a recognised professional and independent knowledge institute.	5
	Objective: Apart from scope 1 and 2, the organisation has determined the relative extent of scope 3 emissions. The management is aware of the influence of the organisation in the various value chains, upstream and downstream, in which it performs. On the basis of this knowledge, the organisation identifies promising energy and CO <sub>2</sub> reduction measures in the value chains and potential value chain partners for its approach.			
5A	All*	The organisation has a portfolio-wide understanding of scope 3.	5.A.1. The organisation has insight into the material scope 3 emissions of the organisation and the most relevant parties in the value chain that are involved in this.	10
	All*		5.A.2-1. The organisation has a portfolio-wide, substantiated analysis of its options to influence material scope 3 emissions.	5
	M/L		5.A.2-2. The organisation has insight into possible strategies to reduce these material emissions.	5
	M/L		5.A.3. The organisation must know the specific emission data of direct (and potential) value chain partners that are relevant to execution of the scope 3 strategy.	5
	Objective: The organisation broadens and deepens its understanding of scope 3 and how the organisation can reduce emissions in scope 3.			

#### Clarification of Angle A, Insight



Insight makes an organisation aware of its own CO<sub>2</sub> performance, the risks and opportunities that its own CO<sub>2</sub> emissions cause and provides the organisation with information that it can use to formulate

\*Exception for small organisations (see the clarification of the requirement in question)

effective objectives and measures to reduce its CO<sub>2</sub> emissions and what communication and collaboration should be focusing on. Angle A encourages organisations to know their own CO<sub>2</sub> emission and that in the *value chain*. The organisation realises *continuous improvement* in the depth, scope and efficiency of insight and the quality of the emission inventory.

Requirement 1.A	The organisation has partial insight into energy consumption
All	Objective: The organisation knows which types of energy are used.

**1.A.1 Identification and analysis of energy flows of the organisation and the projects for which a CO<sub>2</sub>-related award advantage has been obtained have taken place.**

#### Score guideline

Fully (10), No (0)

One energy flow gives 5 points if it is plausible on the basis of generally known insights that it concerns the most material energy flow in relation to the projects.

#### Clarification

This concerns all energy flows belonging to all *projects* in the organisational boundaries of the organisation. The energy flows must be identified for started *projects for which CO<sub>2</sub>-related award advantage* has been obtained. If the organisation implements multiple types of projects for which a CO<sub>2</sub>-related award advantage has been obtained or a started project is expected to differ from the existing list of energy flows, the energy flows must be differentiated when necessary and adjusted to the type of project.

Organisations that carry out a project together as a combination for which a CO<sub>2</sub>-related award advantage has been obtained

- each separately identified all energy flows of the project as a whole, including energy flows on the project from the other organisations in the combination
- or have together compiled one list of the energy flows of the entire project.

#### Ladder assessment by the Ladder CI

In the ladder assessment, among other things, a check is made to see whether the organisation has acquired new projects for which a CO<sub>2</sub>-related award advantage was obtained since the previous ladder assessment, and in that case, uses a random sample (see §7.2) to check whether the list with energy flows is satisfactory for these projects.

**1.A.2 All energy flows of the organisation and the projects for which a CO<sub>2</sub>-related award advantage has been obtained have been demonstrably recorded.**

#### Score guideline

Yes, clearly documented (10), one energy flow (5), No (0)

#### Clarification

All energy flows of requirement 1.A.1, including what is stated here for projects, have been recorded. Identification per energy flow results in documented extra insight, as follows:

- A list or diagram showing the course of energy flows between business units concerned, whereby the connection of each energy flow with the projects is indicated.
- A qualitative indication of the size of the energy flow.

### Ladder assessment by the Ladder CI

During the ladder assessment, it is determined, among other things, whether since the previous ladder assessment

- the organisation has taken on new projects for which a CO<sub>2</sub>-related award advantage has been obtained and, in that case, whether the list or diagram is sufficient for those projects, and
- whether the *project portfolio* of the organisation has changed and, in that case, whether the overview is still sufficient.

Data on the basis of which a qualitative estimate is made do not have to be pre-submitted to the Ladder CI.

#### 1.A.3 This list is regularly followed up and kept up to date.

### Score guideline

Yes, annually (5), No (0)

### Clarification

This concerns the follow-up of and *keeping up to date* the list or diagram for requirement 1.A.2, with the actual energy flows of the organisation, and of the following *projects that obtained a CO<sub>2</sub>-related award advantage*:

- ongoing project,
- the projects completed since the previous ladder assessment, and
- projects started more than six months ago (compared to the annual ladder assessment).

### Ladder assessment by the ladder CI

During a ladder assessment, the Ladder CI determines, among others, that the list *is followed up regularly* and is kept up to date.

Requirement 2.A	The organisation has insight into its energy consumption
All	Objective: The organisation knows how much energy is used per type, classified according to the organisation's various activities.

#### 2.A.1 All energy flows of the organisation and the projects for which a CO<sub>2</sub>-related award advantage has been obtained have been quantitatively identified.

### Score guideline

Yes, clearly documented (10), one energy flow (5), No (0)

Only if there is a complete list at 1.A.1 can the full 10 points at 2.A.1 be awarded; a complete list can only be demonstrated on level 2 if requirement 1.A.3 has also been fulfilled and its outcomes processed correctly. If there is no complete list at 1.A.1, the Ladder CI must decide at 2.A.1 on the number of points between 5 and 10 in proportion to the percentage of the other energy flows that are included (the size of the other energy flows, plausible on the basis of generally known insight; otherwise the number of energy flows).

### Clarification

All energy flows of 1.A must be quantified using consumption data or estimates. The organisation must identify each of the quantified energy flows associated with the projects,

- to be further specified within the list for the project portfolio as a whole, and
- to be further specified within the project portfolio for each project separately that obtained a CO<sub>2</sub>-related award advantage (not for each of the other projects).

For the attribution of amounts to projects (*mutatis mutandis*), see the explanation of 3.A.1.

Very small energy flows, based on materiality, do not have to be included or may be done on the basis of estimates.

#### Ladder assessment by the Ladder CI

For the ladder assessment the Ladder CI ascertains that, among other things:

- whether the list of energy flows is complete;
- the estimates made are plausible,
- an effort has been made to replace estimates by consumption data of the organisation, and to supplement incomplete data, so that insight gradually improves, and
- (by means of a random test) or for the attrition of energy quantities to projects one of the prescribed methods has been followed correctly.



#### 2.A.2 The list is complete, and is regularly - and demonstrably - followed up and kept up to date.

##### Score guideline

Yes, at least annually (5), No (0)

Only if there is a complete list at 2.A.1 can the full 5 points at 2.A.2 be awarded; a complete list can only be demonstrated if requirement 1.A.3 has also been fulfilled and its outcomes processed correctly. If there is no complete list at 2.A.1, the Ladder CI must award a lower number of points at 2.A.2 in proportion to the score of 2.A.1.

##### Clarification

This concerns the regular follow-up of and *keeping up to date* the list for requirement 2.A.1, with the actual energy flows of the organisation, and of the following projects that obtained a CO<sub>2</sub>-related award advantage:

- ongoing project,
- the projects completed since the previous ladder assessment, and
- projects started more than six months ago (compared to the annual ladder assessment).

#### Ladder assessment by the Ladder CI

For the ladder assessment, the Ladder CI ascertains via a random check, among other things:

- The completeness of the consumption figures, on the basis of invoices.
- The plausibility of the estimates made.
- The presence of the required documentation substantiating the quantifications.

It should also be possible to submit data on the basis of which quantifications (also estimates) have taken place. Calculation methods must be described.

#### 2.A.3 The organisation has an up-to-date energy assessment for the organisation and the projects for which a CO<sub>2</sub>-related award advantage has been obtained.

##### Score guideline

Yes (10), Yes, but only partially (e.g. a particular process or unit) (5), No (0)

##### Clarification

This concerns the *energy assessment* in accordance with ISO 50001 §4.4.3. The energy assessment consists of:

- a) an analysis of main features of the current and past use of energy and
- b) a more detailed analysis for identifying the facilities, appliances or processes with a significant influence on energy use and
- c) identification, recording of priorities and documenting of opportunities for improvement of energy efficiency.

The significance of an energy user can be determined on the basis of the scope of the user and/or potential to improve CO<sub>2</sub> performances. For more information and examples for energy assessment,

also see (informative) Annex A.4.3 of ISO 50001.

The analysis is so in-depth that an organisation has recorded at least 80% of its energy. Insight into use can be obtained by measuring and/or calculating use on the basis of specifications. The methodology and the criteria used when carrying out an energy assessment must be documented. Identified points for improvement must be tackled and followed up.

The energy assessment primarily concerns current use. If a reference is used based on data from the past, the energy assessment should also concern current developments. For *projects for which a CO<sub>2</sub>-related award advantage has been obtained*, it must be examined whether the actual most material emissions and those to be expected deviate from those of the organisation as a whole.

The management can let its own employees carry out the energy assessment. If this assessment is executed by an external party, a separate contract is required. In that case, this work must be designated as consultancy/advisory services. Consultancy and certification must be separated and separate offices are compulsory. The organisation must also be able to demonstrate that the external agency or the employee(s) have the correct competencies and experience in drawing up an energy assessment.

Copyright SCCM: The text above about energy assessments is based on and copied from the Energy Management Systems Certification scheme according to ISO 50001 (10-12-2013) of SCCM.

#### **Ladder assessment by the Ladder CI**

In the ladder assessment the Ladder CI tests, among other things, completeness on the basis of the mentioned part of ISO 50001. The Ladder CI uses a limited random test and the internal control of 1.B.2 to form an opinion of the transparency and validity of the structure/substantiation of the assessment. The Ladder CI does not supply a separate statement concerning the submitted assessment.

For the annual ladder assessment, the Ladder CI ascertains, among other things

- whether the energy assessment is *up to date*. During the ladder assessment, in the event the organisation has taken up other energy characteristics during the activities period to be assessed (projects of a different nature, new business units within the boundary), the report must be adapted.
- whether identified points for improvement from the year and the current internal audit of requirement 1.B.2 have been tackled and followed up on.

Requirement 3.A	The organisation has converted its own energy consumption into CO <sub>2</sub> emission(s)
All	Objective: The organisation has a CO <sub>2</sub> administration where there is no discussion about the amounts and the calculation method. The organisation has insight into the main basic principles for a reduction approach.

**3.A.1** The organisation has a detailed and up-to-date emission inventory for its scope 1 & 2 CO<sub>2</sub> emissions and business travel in accordance with ISO 14064-1 for the organisation and the projects for which a CO<sub>2</sub>-related award advantage has been obtained.

#### **Score guideline**

Yes (15), No (0)

Not meeting ISO 14064-1 §9.3.1 points needing attention 'd' (documentation of organisational limits), 'n' (explanation of changes in previously used quantification method) or 'l' (explanation of change or recalculation of the reference year of other historical dates) is a serious shortcoming and results in 0 points being assigned for this requirement. The usual assessment method applies to the other points.

## Clarification

The detailed current emission inventory is a report of the emission inventory.

The scope 3 category '*business travel*' must be included in the current emissions inventory of the organisation.

For each project that obtained a CO<sub>2</sub>-related award advantage, it must be clear what contribution the project makes to the total emissions of the organisation and what CO<sub>2</sub> emission sources are the most important<sup>21</sup>. When determining the size of these emissions, an allocation can be made, for example, in proportion to turnover. There are various options when allocating emissions. The permitted options are described in Chapter 8 of the GHG Protocol Scope 3 Standard (physical allocation, economic allocation, industry or business-specific allocation). Methods may be combined insofar as this Standard allows this. In the emission inventory (per emission), the method used must be stated and the choice explained.

Handbook 3.1 is the latest version of the CO<sub>2</sub> Performance Ladder standard where reporting of greenhouse gases other than CO<sub>2</sub> is not yet required. Organisations are explicitly encouraged to work on reporting on these other greenhouse gases and expressing them in CO<sub>2</sub> equivalents.

## Ladder assessment by the Ladder CI

The Ladder CI provides an opinion about the transparency and validity of the structure and the substantiation of the emission inventory.

The Ladder CI checks the current emission inventory based on ISO 14064-1 §9.3.1. For this, points needing attention a to t must be met. Regarding point 'f', only the reporting of CO<sub>2</sub> emissions is compulsory, quantified in tonnes of CO<sub>2</sub>. Reporting of other direct (scope 1) greenhouse gases is at the discretion of the organisation, provided

- each GHG in tonnes of CO<sub>2</sub> equivalents is listed separately and quantified,
- and provided that the reporting occurs in accordance with the other requirements a to t.

For the ladder assessment, the Ladder CI ascertains whether, among other things,

- an emission inventory is present that *is up to date*; this is the case up to a maximum of 15 calendar months after the end of the year for which the emissions are reported;
- the emission inventory fulfils said points from § 9.3.1 of the ISO 14064-1;
- the emission inventory includes all material emissions of the energy flows (in requirement 2.A);
- the up-to-date emission inventory is based on the actual energy consumption figures of that year;
- the CO<sub>2</sub> emission factors were correctly applied;
- the scope division and calculation are correct;
- the emission inventory is broken down into different energy flows (see requirements 1.A.1 and 2.A.1 for the required level of detail);
- the CO<sub>2</sub> emission inventory covers all business units and activities that fall within the boundary, as stated on the CO<sub>2</sub> Awareness Certificate;
- if possible, demonstrable improvement of the data has taken place with respect to the previous emissions inventory;
- points for improvement from the previous ladder assessment and the *energy assessment* have been addressed and implemented;
- the substantiation of any differences in CO<sub>2</sub> emission factors, methods and reported emissions with respect to the previous emission inventory is valid.



<sup>21</sup> Informative: a client *can* require a CO<sub>2</sub> emission inventory of the project for specific projects with an award advantage and set additional requirements for how the project-specific emission inventory is drawn up and how the allocation is dealt with. This is separate from the ladder system.

3.A.2 The 3.A.1 emissions inventory has been verified by a certifying organisation to at least a limited degree of certainty.

#### Score guideline

Yes, annually (10), No (0)

#### Clarification

The emission inventory drawn up in accordance with ISO 14064-1 §9.3.1 a to t must indicate a limited degree of justified confidence. By closely examining the emission inventory, the Ladder CI forms a picture of this based on a random sample

- The completeness of the energy flows within the scopes;
- The completeness per energy flow based on data<sup>22</sup>.

#### Ladder assessment by the Ladder CI

For the ladder assessment of requirement 3.A.2, the Ladder CI ascertains that, based on the sample, whether

- the CO<sub>2</sub> emission factors used are provided with a source reference;
- the up-to-date emission inventory is based on the actual energy consumption figures of that year.
- the emission inventory includes all energy flows and is therefore complete;
- the energy flows constituting the most material emissions are complete;
- the data used can be traced back to the sources (for example, fuel invoices, electricity bills or consumption data).

When determining the size of the sample, the Ladder CI follows ISO 14064-3, §A.4.3.2.3. The Ladder CI carries out a risk analysis to determine the size of the sample. The risk analysis takes place at the level of the full emissions inventory. All emissions and flows are examined at least once in the three-year cycle.

Requirement 4.A	The organisation reports its CO <sub>2</sub> footprint for scope 1, 2 & 3
S*/M/L	Objective: Apart from scope 1 and 2, the organisation has determined the relative extent of scope 3 emissions. The management is aware of the influence of the organisation in the various value chains, upstream and downstream, in which it performs. On the basis of this knowledge, the organisation identifies promising energy and CO <sub>2</sub> reduction measures in the value chains and potential value chain partners for its approach.

\*small organisations, for requirement 4.A.1, must only carry out one value chain analysis for one of the two most material emissions of the ranking

4.A.1 The organisation has a demonstrable insight into the most material emissions from scope 3, and can present at least 2\* analyses of these scope 3 emissions of GHG-generating (chains of) activities.

#### Score guideline

Yes, and both *value chain* analyses meet the requirements (15),

Yes, and one *value chain* analyses but high above the requirements (10),

Yes, and two *value chain* analyses of which one provides minor additional insight (10),

Yes, and two *value chain* analyses both provide minor additional insight (5),

No (0)

\*For small organisations, the following applies: Yes, and the value chain analysis meets the requirements (15), Yes, and the value chain analysis provides minor additional insight (5), No (0)

<sup>22</sup> For organisations that have verified their emission inventory (in accordance with Handbook 3.0), see the transition arrangement on page 8.



## Clarification

### Estimation ranking of most material emissions

The organisation must be able to submit a report that shows that it has identified and listed its most material *scope 3* emissions quantitatively. The term *material* is different than in scope 1 and 2 emissions in the context of scope 3 in the CO<sub>2</sub> Performance Ladder<sup>23</sup>. This concerns *relevant emissions*, for which criteria have been indicated in the GHG Protocol Scope 3 Standard. These criteria concern the scope of the emissions, influence of the organisation on the emissions, risks for the organisation, emissions of critical importance for stakeholders, outsourced emissions, emissions identified by the sector as significant/relevant and others.

The organisation has identified these relevant emissions in the report and has determined the relative scope qualitatively with the method described below. Based on indications for the relative scope, the aim is to arrive at a ranking of the most material/relevant scope 3 emission sources that together make up the largest contribution to the total scope 3 emissions of an organisation and that are simultaneously influenced by the organisation.<sup>24</sup>

The method below to determine the relative scope qualitatively, is a compulsory aspect of the report as indicated above. The organisation fills in a table with the following columns (see Table 6.1).

Column 1: *Product Market Combinations* (PMCs) sectors and activities

Column 1 indicates the sectors relevant to the organisation (markets/themes) and business activities in these sectors. These are based on the scope of current operating activities and a prognosis of the organisation's activities in the coming years. This projection is consistent with the organisation's prognoses used elsewhere with respect to the expected future turnover per sector. It is important that an organisation has its own freedom to choose a division. The extent of detail can be chosen freely. An organisation can choose a rough division, for instance, infrastructure and utility construction, or for more detail, such as roads, dams and bridges.

Table 6.1. Method for qualitatively determining the relative scope

<i>Product Market Combinations</i> (PMCs) sectors and activities	Description of activity where CO <sub>2</sub> is released	Relative importance of CO <sub>2</sub> burden of the sector and influence of the activities		Potential influence of the organisation on CO <sub>2</sub> emissions	Ranking
1	2	3 Sector	4 Activities	5	6
		<input type="checkbox"/> large <input type="checkbox"/> medium size <input type="checkbox"/> small <input type="checkbox"/> negligible	<input type="checkbox"/> large <input type="checkbox"/> medium size <input type="checkbox"/> small <input type="checkbox"/> negligible	<input type="checkbox"/> large <input type="checkbox"/> medium size <input type="checkbox"/> small <input type="checkbox"/> negligible	

Column 2: Description of activity where CO<sub>2</sub> is released (emission sources)

This column lists the CO<sub>2</sub> emitting activities that are influenced by the organisation: upstream, through the purchase of services (among others, subcontractors), products and material and downstream, through projects, supplied products and services of the organisation. It is not necessary to know the scope of the emissions per activity.

<sup>23</sup> For scope 1 and 2, the influence of the organisation is usually 100%. Due to this, the scope of the emission usually determines the relevance or materiality. The materiality limit is then close to 5%. Also see 'The Concept of Materiality' in the GHG Protocol and the Glossary.

<sup>24</sup> For the ladder assessment, the Ladder CI adopts the rule of thumb that the most material emissions that together contribute most to the total scope 3 emissions, should be able to supply 70-80% of these total emissions. The organisation, however, does not quantify the scope, so the Ladder CI cannot explicitly determine this; the Ladder CI assesses this himself, based on his experience and the rule of thumb.

For determining scope 3 emission sources it is preferable to choose the division below in categories for scope 3 emissions. More information about this category<sup>25</sup> division can be found in Chapter 5 'Identifying Scope 3 emissions' of the GHG Protocol Scope 3 Standard.

Table 6.2. Category division *upstream* and *downstream* scope 3 emissions in accordance with GHG Protocol Scope 3 Standard

Upstream:	Downstream:
1. Purchased goods and services 2. Capital goods 3. Fuel and energy-related activities (not included in <i>scope 1</i> or <i>scope 2</i> ) 4. Upstream transport and distribution 5. Waste generated in operations 6. Business travel <sup>26</sup> 7. Employee commuting 8. Upstream leased assets	9. Downstream transportation and distribution 10. Processing of sold products 11. Use of sold products 12. End-of-life treatment of sold products 13. Downstream leased assets 14. Franchises 15. Investments

These activities are divided or combined into units (emission sources) that are each individually suitable as a subject for a value chain analyses.

#### Column 3: Relative importance of CO<sub>2</sub> burden of the *sector*

This column includes CO<sub>2</sub> emission related to the sectors mentioned in column 1. The organisation substantiates the qualitative estimate in the report, e.g. by mentioning sources and substantiating why these apply. Naturally, some parts can also be based on your own (rough) calculations and outcome of previous projects.

#### Column 4: Relative influence of the activities

The organisation gives an estimate of the effect of adaptations or improvements of the activity on the CO<sub>2</sub> emission of the emission sources in column 2. The organisation makes this plausible based on the results of previous projects, studies, etc. (also those of other leading players) and its own estimates.

Column 5: The potential influence of the organisation on the CO<sub>2</sub> reduction of the sectors and activities in question.

To this end, the organisation must look at the expected size of its own order portfolio

- a) for the activities (column 2)
- b) in a particular sector (column 1).

Ad a: An indication is the share of the organisation in a specific activity at the sector level. The biggest players often also have the most influence.

#### Column 6: Ranking

The organisation determines the ranking of the most material scope 3 emission sources that together make up the largest contribution to the total scope 3 emissions of an organisation and are simultaneously influenced by the organisation.

This ranking comprises upstream and downstream emissions, unless the organisation indicates, on the basis of the above-mentioned method, that the organisation has insufficient options to reduce one of these (upstream or downstream), due to its small size and/or its influencing opportunities.

### Drawing up value chain analyses

The organisation selects the subjects from this ranking for two value chain analyses\* and draws them

<sup>25</sup> Emission categories are not the same as emission sources. For 4.A.1, the emission categories must first be determined that are relevant to the organisation. The emission sources must then be ranked where multiple emission sources may be included in the list for one emission category.

<sup>26</sup> Business travel is included in the CO<sub>2</sub> emission inventory for requirement 3A1. So, this does not need to be included in the analysis under 4.A.1.

up. When drawing up the value chain analyses the scope 3 emissions do require quantification. The following more detailed conditions and preconditions apply to the value chain analyses:

1. The value chain analyses must relate to the project portfolio.
2. If a chain analysis does not originate (no longer originates) from the top 6, the organisation has a respite of one year to correct this.
3. The organisation must perform (or arrange for) its own analyses. Free riding with the execution of a paid commissioned project of a client is not allowed.
4. A value chain analysis 1 should be made for one of the two most material emissions and another value chain analysis for one of the six most material emissions of the ranking.  
\*small organisations only need to make one value chain analysis for one of the two most material emissions in the ranking.
5. A Corporate Accounting and Reporting Standard (Chapter 4 Setting Operational Boundaries) provides the recognisable structure of each value chain analysis:
  - a. Describe the value chain in question
  - b. Determine which scope 3 categories are relevant
  - c. Identify the partners in the value chain
  - d. Quantify the scope 3 emissions
6. The result of the analysis should be a supplementation of the existing (published) knowledge and insights and should contribute to the progressing social insight.

The GHG Protocol Scope 3 Standard indicates how the various aspects should be dealt with in value chain analyses and progress reports (see requirement 4.B.2).

#### Example: use of the right data

It is not necessary for a value chain analysis to request extensive data immediately from all kinds of suppliers. Usually there is clearly added value in requesting some crucial data selectively from one or a few suppliers. This is often sufficient for a good first version of a value chain analysis.

The first version of the value chain analysis will have to clearly indicate the quality of the data used. A distinction is made between primary data = from the actual suppliers (up) and users (down), and secondary data = general figures and the company's own estimates. Whenever crucial primary data is demonstrably difficult to obtain, a first version of a value chain analysis may be based, subject to conditions, on secondary data to a large extent. Own lack of time is not a valid reason, but lack of cooperation of partners in the *value chain* despite demonstrable efforts is.

For all relevant secondary data, the value chain analysis must deal with appropriate follow-up activities for the acquisition of primary data later.

The GHG Protocol Scope 3 Standard provides guidelines for accurate data about upstream and downstream activities. For this, an approach in four stages is presented for data collection (see Chapter 7 of the GHG Protocol Scope 3 Standard). On the basis of the first rough calculations, the most material emissions become clear; the data about them are then improved by running through the process again, etc.

The progress reports (requirement 4.B.2) give an account of the *progress*.

#### Ladder assessment by the Ladder CI

For the initial ladder assessment, the Ladder CI ascertains whether, among other things:

- whether the organisation can submit a report with ranking;
- whether this ranking includes all details according to the compulsory method;
- whether this ranking is determined on the basis of this method;
- whether the organisation can submit two\* value chain analyses that meet the criteria.

The ladder assessment's content for this requirement is unrelated to whether or not requirement 4.A.3 is met.

For the annual ladder assessment, the Ladder CI ascertains, among other things:

- whether the report with ranking still suffices and *is* updated;
- whether the progress reports of the value chain analyses of requirement 4.B.2 indicates sufficient progress on the corresponding reduction objectives (see requirement 4.B.2).

As soon as this is not the case (any longer) for six months for a particular value chain analysis and no demonstrable improvement is expected, the organisation must be able to submit a new analysis of a different value chain of emissions. It is subject to the same selection criteria from the ranking.<sup>27</sup>

### Compulsory Internet Publication

The organisation will publish a report of the most material emissions and the two value chain analyses in three separate documents\* on the SKAO website at least three times a year. The organisation does this after an initial ladder assessment and after a reassessment.

Not, not always or untimely publication leads to a deduction of six points.

\*For *small* organisations: one value chain analysis and two separate documents. If insufficient progress can be seen in a value chain analysis (see the annual ladder assessment above) when a new value chain analysis has started up, this should be replaced or added.

## 4.A.2 The organisation has a quality management plan for the inventory.

### Score guideline

Yes (5), No (0)

### Clarification

A quality management plan is used to ensure that the emissions are reported as accurately as possible and that *continuous improvement* is aimed for as well as systematically aiming for an improvement of the data for drawing up and developing the emission inventory. The GHG Protocol Scope 3 Standard (App C, checklist C1) includes a clear checklist that can provide footing about the elements that need to be included in this plan and can also be used for scope 1 and 2 emissions.

#### GHG Protocol Scope 3 Standard (App C)

1. Establish a GHG accounting quality person/ team.
2. Develop a data quality management plan.
3. Perform generic data quality checks based on data management plan.
4. Carry out specific data quality checks.
5. Review final inventory and report.
6. Establish formal feedback loops to improve data collection, handling and documentation processes.
7. Draw up reporting, documentation and archiving procedures.

## 4.A.3 At least one of the analyses from 4.A.1 (scope 3) has been professionally endorsed or commented on by a recognised professional and independent knowledge institute.

### Score guideline

Yes, institute suffices and support and/or comment is valuable (5)

No, institute suffices but support and/or comment is of no value (0)

No, institute does not suffice (0)

### Clarification

The input of a renowned *knowledge institute* substantiates the value of the analysis. The knowledge institute can contribute or issue its recommendations in a professional and also impartial manner.

As is customary, the organisation itself is responsible for the choice of institute and the acceptance of the input provided by the institute. Knowledge institutes can be engaged in two ways:

- a) The institute is asked for professional support, whereby the institute is also jointly responsible for the results. This should be clear from the documentation.
- b) The institute can also be asked for professional written commentary whereby a declaration as such is not necessary. Professional commentary is competent (valid and reliable), impartial, transparent, from coarse to fine, advisory and on a "limited assurance level", in Dutch or English.

<sup>27</sup> If the organisation is uncertain, it is obvious that the organisation will consult the ladder CI at an early stage; it is advisable for the Ladder CI to make an interim judgement in order to avoid nasty surprises during the annual ladder assessment.

### Ladder assessment by the Ladder CI

For the ladder assessment under “a” (see above), the Ladder CI ascertains that, among other things,

- through marginal testing whether the institute is known as competent and independent in these matters
- whether this institute is partially responsible for the analysis.

For “b” (see above), besides the marginal testing of the institute, the commentary itself (the input, added value) must be assessed by the Ladder CI. For the initial and the annual ladder assessments of requirement 'b', the Ladder CI ascertains with regard to the comment, among other things:

- whether a commentary of the value chain analysis is present as proof and
- whether this is *up to date*, and
- whether this meets the criteria under ‘b’ for professional commentary, and
- whether it was issued by a recognised professional and independent institute, and
- whether this institute fulfils the requirements of independence (see ISO 17021 §4.2) and is not part of the organisational boundary.
- whether the person who comments on behalf of the knowledge institute is sufficiently independent<sup>28</sup>.

For the initial and annual ladder assessment of ‘b’ the Ladder CI determines the added value of the provided insight on a scale from ‘no value’ (for instance, in case it concerns already existing general knowledge) to ‘valuable’ in case of new, additional and useful insight.

The following applies for ‘a’ and ‘b’: Through the ladder assessment of the support or of the commentary of the institute, a more detailed opinion is formed of several aspects of the contents of the value chain analysis (and therefore not of the value chain analysis as a whole).

Requirement 5.A	The organisation has a portfolio-wide understanding of scope 3
S*/M/L	Objective: The organisation broadens and deepens its understanding of scope 3 and how the organisation can reduce emissions in scope 3.

\*For *small* organisations, only requirements 5.A.1 and 5.A.2-1 apply (only portfolio-wide analysis options that influence material scope 3 emissions. There is exemption of requirement 5.A.2-2 and requirement 5.A.3)

**5.A.1. The organisation has insight into the material scope 3 emissions of the organisation and the most relevant parties in the value chain that are involved in this.**

### Score guideline

Yes (10), No (0)

\* For small organisations, the following score guideline applies: Yes (15), No (0)

Clarification

The organisation can submit an updated quantitative estimate of the material *scope 3* emissions that builds on and is aligned with the ranking of the most material emissions for requirement 4.A.1. This quantitative estimate can be both *upstream* and *downstream*, depending on the outcome of the analysis with 4.A.1.

The organisation knows which *parties in the value chain* cause material emissions. The quantitative estimate of most material emissions can initially be estimated roughly, on the basis of estimates and index numbers. However, the estimate partially becomes increasingly accurate over time due to the use of specific emission data of products and services that can be requested as part of the chosen *strategy* (see requirement 5.B.1) from the *value chain partners* (see requirement 5.A.3), so the effect of measures in the value chain (see requirement 5.B.2) can also become visible. Basic principle when

<sup>28</sup> In any case, this person is insufficiently independent if he/she carries out the internal audit during the audit year or if he/she was involved in the design of the CO<sub>2</sub> management system in the past 3 years.

drawing up these estimates is the life cycle of products and services. Only if specific emission data about products are unavailable (see requirement 5.A.3) or cannot in fairness be drawn up, or (in the case of the provision of services) are probably less relevant, may CO<sub>2</sub> emission inventories of supplying or purchasing organisations (scope 1 & 2) also be used.

For the ladder assessment, the Ladder CI adopts the rule of thumb that the most material emissions that together contribute most to the total scope 3 emissions, should be able to supply 70-80% of these total emissions.

The insight acquired here lists the reduction possibilities in scope 3 (such as for requirement 5.B) and can also serve when selecting a *development project* (requirement 4.D) or a *sector-wide CO<sub>2</sub> emission reduction programme* (requirement 5.D) or setting this up, for instance if it concerns determining potential *value chain partners*.

### Ladder assessment by the Ladder CI

For the initial ladder assessment, the Ladder CI ascertains whether, among other things

- the quantitative estimate is made on the basis of the qualitatively determined ranking of requirement 4.A.1;
- whether the quantitative estimate comprises all material scope 3 emissions (upstream and downstream);
- the estimate is transparent and fully substantiated, among other things, with regard to the origin of use and emission data;
- all relevant parties involved in the material scope 3 emissions are known

For the annual ladder assessment, the Ladder CI ascertains, among other things



- whether the report with ranking of 4.A.1 still suffices and is *updated*;
- the quantitative estimate of material scope 3 emissions is updated;
- the quantitative estimate that comes under the scope 3 strategy has further improved with specific CO<sub>2</sub> emission data of products and/or services, and
- the estimate has been made more value chain-specific (aspect of requirement 5.B.2).

- 5.A.2    1. The organisation has a portfolio-wide, substantiated analysis of its options to influence material scope 3 emissions.
2. The organisation has insight into possible strategies to reduce these material emissions.

### Score guideline

5.A.2-1: Yes (5), No (0)\*

5.A.2-2: Yes (5), No (0)

\*For *small* organisations, the following score guideline applies: 5.A.2-1: Yes (10), No (0)

### Clarification 5.A.2-1

Portfolio-wide means that this analysis should concern the whole purchasing volume (upstream) and/or the volume of the whole project portfolio (downstream, for customers and users).

‘Substantiated’ means that the analysis must identify the possibilities for saving energy and CO<sub>2</sub> reduction, which the organisation can achieve by implementing its own autonomous actions in scope 3. Therefore, this concerns an analysis of possible actions the organisation can take autonomously. So this does not concern actions geared towards convincing (influencing) other *value chain partners*, research, knowledge-sharing, joint efforts for innovation, and the like. Here the actions are distinguished from development projects (see requirement 4.D.1) and value chain initiatives (see requirement 4.B.1).

#### Examples: Actions that the organisation can perform autonomously

- Purchase of alternatives for concrete products or purchase of products from other suppliers;
- making binding arrangements about CO<sub>2</sub> reductions with existing suppliers or with customers;
- setting up concrete targets, conditions or achievement-related (incentives) for deliveries or suppliers;
- improving specific own products, services, processes or procedures or marketing new products or services.

#### Ladder assessment by the Ladder CI

For the initial ladder assessment, the Ladder CI ascertains whether, among other things

- the analysis took place;
- the analysis was carried out portfolio-wide;
- the analysis comprises all material emissions and relevant parties.



For the annual ladder assessment, the Ladder CI ascertains, among other things

- whether on the basis of improved insight into the quantified material scope 3 emissions (see requirement 5.A.1) additional and/or new actions have been considered.

\*A *small* organisation can limit itself to autonomous actions related to the value chain for which a value chain analysis (see requirement 4.A.1) was performed. If the organisation is active in multiple value chains, the organisation must of course on the basis of common sense also consider actions in other value chains it is active in and for which no value chain analysis took place.

#### Clarification 5.A.2-2

This involves *strategies* intended to achieve reduction objectives regarding the realisation of the material scope 3 emissions (where the emissions due to scope 3 category business travel are excluded). These strategies arise from the above-mentioned analysis of autonomous actions and each consist of a coherent and distinguished package of these actions.

The strategies are each focused on a certain, important part of the portfolio (upstream and/or downstream), and therefore the strategies have a programming and generic nature. For instance, to globally characterise as 'purchasing policy', or a 'product improvement programme'. The strategies do not need to be developed for requirement 5.A.2-2.

A reduction strategy may be broadened through coherence with subject and *value chain partners* of the initiatives (requirements 4.B, 4.D, 5.D). With this, the strategy for scope 3 can serve several purposes. However, the criteria of these other requirements continue to apply unimpaired.

#### Ladder assessment by the Ladder CI

For the initial ladder assessment, the Ladder CI ascertains whether, among other things

- whether several strategies have been considered;
- whether this analysis comprises all material emissions and relevant parties.



For the annual ladder assessment, the Ladder CI ascertains, among other things

- whether on the basis of improved insight into the quantified material scope 3 emissions (see requirement 5.A.1) and new formulated actions (see requirement 5.A.2-1), additional and new strategies have been considered.



5.A.3 The organisation must know the specific emission data of direct (and potential) value chain partners that are relevant to execution of the scope 3 strategy.

**Score guideline**

Yes (5), No (0)

**Clarification**

The following is meant with specific emission data:

1. CO<sub>2</sub> emission data (and possibly also energy data) about the products and/or services that *value chain partners* supply to the organisation upstream directly, or via other value chain partners, or
2. CO<sub>2</sub> emission data (and possibly also energy data) about the projects, provided by value chain partners downstream.

Downstream can also concern products or services supplied by the organisation and where the organisation requests data about use by value chain partners to estimate downstream emissions.

The extent of detail, the number of *direct value chain partners* of which specific emission data are requested and the frequency of actualisation should be in keeping with the strategy formulated in requirement 5.B.1 and objectives for scope 3. For each *Product Market Combination* (PMC) that comes under the chosen strategy, value chain-specific emission data must be used and the insight is improved annually by extending this to data of (all) existing value chain partners and possible alternatives.

The specific emission data forms the basis for the improvement of insight into the organisation's scope 3 emissions (requirement 5.A.1) and for the report about *progress* and realisation of scope 3 objectives (requirement 5.B.2 and requirement 5.B.3).

The emission data must be as specific as possible. The data must be substantiated so adopted basic principles, sources and system limits are clear.

Preferably, emission data of products substantiated with studies drawn up in accordance with ISO 14067 (Carbon footprint of products) or in accordance with GHG Protocol Product Life Cycle Accounting and Reporting Standard.

If these are not available, emission data of supplying or buying organisations can be used of which it can be indicated that these are representative for the supplied or sold products or services. These must then be substantiated by underlying studies or calculations.

If these can also not be available, emission data can be determined on the basis of emission factors from literature that are as specific as possible. The conversion factors to be used for converting energy carrier and/or activity into the amount of CO<sub>2</sub> emissions should use the CO<sub>2</sub> emission factors mentioned on [www.co2emissiefactoren.nl](http://www.co2emissiefactoren.nl) (also see Chapter 5).

When it concerns materials, a company has to use data of the Dutch National Environmental Database (see [www.milieudatabase.nl](http://www.milieudatabase.nl)). Instead of specific emission data from the National Environmental Database, data may also be used that was reported in an EPD or MRPI certificate or data that was determined according to the assessment method for the environmental performance of buildings and civil engineering works.

Deviations must be provided with reasons.

If emission data about products is unavailable or cannot in fairness be drawn up or (in case of the provision of services) are probably less relevant, the CO<sub>2</sub> emission inventory of an organisation may also be used. If use is made of the CO<sub>2</sub> emission inventory (scope 1 & 2) of an organisation, this must be drawn up in accordance with ISO 14064-1 (§ 9.3.1 a to t).



The need for possible more far-reaching verification of data will be evaluated after some time.

#### To be considered

The insight must be based on specific emission data.

- The substantiation of the reduction objectives needs to be specific enough to visualise the effect of measures. It is in the interest of the organisation as well as its value chain partners that decisions are made based on the right data.
- The Ladder CI requires enough specific and reliable figures to verify the objectives.
- The execution of the strategy can benefit but also harm parties in the value chain. By requesting emission data, the organisation promotes that these parties become aware of possible opportunities and threats so that these parties can anticipate these, if necessary.

#### Ladder assessment by the Ladder CI

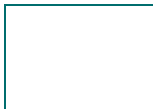
For the ladder assessment the Ladder CI ascertains that, among other things,

- whether the organisation has made a demonstrable effort to obtain various specific emission data;
- whether the extent of detailing, the number of *direct value chain partners* whose specific emission data is requested and the frequency of actualisation fits in with the strategy and objectives for scope 3 formulated in requirement 5.B.1;
- whether adopted basic principles and system limits of the provided emission data are suitable;
- whether there is *progress* in specifying the emission data.

## 6.2.2 Angle B: Reduction

Requirement	S/M/L	Aspect	Requirements	Max. score
1B	All	The organisation investigates opportunities for energy reduction.	1.B.1. The organisation demonstrably investigates the opportunities for reducing the energy consumption of the organisation and the projects for which a CO <sub>2</sub> -related award advantage has been obtained.	20
			1.B.2. The organisation has an up-to-date report from an independent internal audit of the organisation and the projects for which a CO <sub>2</sub> -related award advantage has been obtained.	5
		Objective: The organisation knows what can be saved per energy flow. There is insight per savings model on which activity of the organisation this concerns.		
2B	All	The organisation has an energy reduction target, described in qualitative terms.	2.B.1. The organisation has an objective described in qualitative terms for reducing energy and has proposed measures for the projects.	10
			2.B.2. The organisation has a specified objective for the use of alternative fuels and/or the use of green energy and has proposed measures for the projects.	10
			2.B.3. The energy and reduction objective and related measures have been documented, implemented and communicated to every employee.	3
			2.B.4. The reduction objective has been endorsed by higher-tier management.	2
		Objective: The objectives are cost effective and ambitious at the same time, and clear information is provided about this. The objectives are concrete. The measures (particularly for the projects) are assigned to those involved in the implementation, required to implement the measure, and are communicated broadly within relevant parts of the organisation.		
3B	All	The organisation has quantitative CO <sub>2</sub> reduction objectives for its own organisation.	3.B.1. The organisation has drawn up a quantitative reduction objective for scope 1 & 2 emissions and business travel for the organisation and its projects, expressed in absolute values or percentages in relation to a reference year and within a fixed period of time, and has drawn up an accompanying action plan, including the measures to be taken on the projects.	15
			3.B.2. The organisation has drawn up an energy management action plan (in accordance with ISO 50001 or equivalent), which has been endorsed by higher-tier management, communicated (internally and externally), and implemented within the organisation and on the projects for which a CO <sub>2</sub> -related award advantage has been obtained.	10
		Objective: The organisation formulates an ambitious, substantiated objective for energy and CO <sub>2</sub> emission reduction (scope 1 and 2), where account has been taken of the relative position with respect to organisations with similar activities involving the current CO <sub>2</sub> performance and/or reduction measures. Innovative developments are also taken into account.		
4B	All*	The organisation has quantitative CO <sub>2</sub> reduction objectives for scope 1, 2 & 3 CO <sub>2</sub> emissions.	4.B.1. The organisation has formulated CO <sub>2</sub> reduction objectives for scope 3 based on the 2 analyses in 4.A.1. Or, the organisation has formulated CO <sub>2</sub> reduction objectives for scope 3 based on 2 material GHG-generating (chains of) activities. A related action plan has been drawn up, including the measures to be taken. Objectives are expressed in absolute values or percentages in relation to a reference year and within a fixed period of time.	15
	All*		4.B.2. The organisation reports at least every six months (internally and externally), on its progress in relation to the objectives for the organisation and the projects for which a CO <sub>2</sub> -related award advantage has been obtained.	10
		Objective: The organisation formulates an ambitious, substantiated objective for energy and CO <sub>2</sub> emission reduction in the value chain, where account must be taken of the influence of the organisation in the value chain, its relative position with respect to organisations with similar activities and with other initiatives in the value chain and/or sector. Innovative developments are also taken into account.		
5B	All*	The organisation reports, on a structural and quantitative basis, the results of the CO <sub>2</sub> reduction objectives for scope 1, 2 & 3.	5.B.1. The organisation has formulated a strategy and CO <sub>2</sub> reduction objectives for scope 3, based on the analyses in 5.A.2. A related action plan has been drawn up, including the measures to be taken. Objectives are expressed in absolute values or percentages in relation to a reference year and within a fixed period of time.	9
	All*		5.B.2. At least twice a year, the organisation reports (internally and externally) on its emission inventory scope 1, 2 & 3-related CO <sub>2</sub> emissions, as well as its progress in terms of the reduction objectives, for the organisation and its projects.	8
	All		5.B.3. The organisation succeeds in meeting its reduction objectives.	8

\*Exception for small organisations (see the clarification of the requirement in question)



Objective: Based on increased insight, the organisation formulates a further-reaching policy and objectives for energy and CO<sub>2</sub> reductions in scope 1, 2 and 3. The organisation knows how to promptly adjust its strategic direction if the success of objectives is threatened so it can succeed in realising the ambitious reduction objectives.

#### Clarification of Angle B, Reduction

Reduction creates opportunities for reduced energy consumption and CO<sub>2</sub> emissions, and encourages cooperation so that the most efficient options for reduction in the *value chain* are taken on. The organisation realises *continuous improvement* of the efficiency of measures, in determining and achieving objectives and demonstrating the *progress* of objectives and measures.

Requirement 1.B	The organisation investigates opportunities for energy reduction
All	Objective: The organisation knows what can be saved per energy flow. There is insight per savings model on which activity of the organisation this concerns.

**1.B.1** The organisation demonstrably investigates the opportunities for reducing the energy consumption of the organisation and the projects for which a CO<sub>2</sub>-related award advantage has been obtained.

#### Score guideline

Yes (20), No (0)

#### Ladder assessment by the Ladder CI

For the ladder assessment the Ladder CI ascertains that, among other things,

- the organisation is making *progress* by gradually using more relevant information sources, and
- the investigation follows the current developments.

**1.B.2** The organisation has an up-to-date report from an independent internal audit of the organisation and the projects for which a CO<sub>2</sub>-related award advantage has been obtained.

#### Score guideline

Yes (5), No (0)

#### Clarification

If the organisation has an up-to-date energy assessment (requirement 2.A.3), a score is automatically awarded for the independent internal audit (and then requirement 1.B.2 is also met).

The independent control mainly involves a fresh, independent and critical view. This does not need to be carried out by an external party.

If the independent control is executed by an external party, a separate contract is required. In that case, this work must be designated as consultancy/advisory services. Consultancy and certification must be separated. Separate agencies are obligatory. When selecting a party and for the execution of the control, independence/impartiality must be guaranteed (see ISO 19011 for guidelines on carrying out audits).

It is clear that the scope of the independent internal control evolves as the ladder level increases. This is the case up to and including level 3:

- On level 1, the independent view only focuses on the energy flows (requirement 1.A) and the reduction possibilities assigned for this (requirement 1.B.1).
- Level 2 also concerns an independent view for the *energy assessment* (requirement 2.A.3) and the assigned objectives (requirement 2.B).

- Level 3 also concerns an independent view of the emission inventory (requirement 3.A) and the energy management action plan (requirement 3.B).<sup>30</sup>.

The results of the internal control are included in the *internal audit* and, if necessary, in the *management assessment*.

### Ladder assessment by the Ladder CI

For the ladder assessment the Ladder CI ascertains that, among other things,

- whether the report is *up to date*. If the organisation has taken up activities with other energy characteristics during the period to be assessed (projects of a different nature, new business units within the boundary), the report must be updated;
- whether identified points for improvement from the previous year have been tackled and followed up;
- whether independent control has the scope of the (intended) ladder level;
- whether results of the internal control are included in the internal audit and the management assessment (see §6.1.1).

Requirement 2.B	The organisation has an energy reduction target, described in qualitative terms
All	Objective: The objectives are cost effective and ambitious at the same time, and clear information is provided about this. The objectives are concrete. The measures (particularly for the projects) are assigned to those involved in the implementation, required to implement the measure, and are communicated broadly within relevant parts of the organisation.

**2.B.1** The organisation has an objective described in qualitative terms for reducing energy and has proposed measures for the projects.

#### Score guideline

Yes (10), No (0)

#### Clarification

A qualitatively described objective is the result of a research process into reduction opportunities in which all angles (A - D) play a part. This target is expressed in the naming of activities through which reduction opportunities can be quantified in more detail and realised. The objective is followed up *regularly* on an annual basis, and adapted to the *progress*. The measures for the projects are clearly derived from the objective, described in qualitative terms, on company level. For each project or type of project, a list of technical and/or process-based measures must be in use that the organisation may apply to the project. The list of measures is followed up and adapted regularly on an annual basis.

**2.B.2** The organisation has a specified objective for the use of alternative fuels and/or the use of green energy and has proposed measures for the projects.

#### Score guideline

Yes (10), No (0)

#### Clarification

The list of measures is followed up and adapted *regularly* on an annual basis.

**2.B.3** The energy and reduction objective and related measures have been documented, implemented and communicated to every employee.

<sup>30</sup> Naturally, this also applies to organisations on levels 4 and 5.

### Score guideline

Yes (3), No (0)

### Clarification

The communication is followed up *regularly* and adapted every six months. Employees also explicitly means the employees responsible for the preparation and execution of the projects with CO<sub>2</sub>-related award advantage.

### 2.B.4 The reduction objective has been endorsed by higher-tier management.

### Score guideline

Yes (2), No (0)

### Ladder assessment by the Ladder CI

For the annual ladder assessment, the Ladder CI ascertains other things, by means of a random test in the *projects for which CO<sub>2</sub>-related award advantage* is obtained, see §7.2):

- whether the objectives and the measures for projects in the period to be assessed are endorsed by higher-tier management, and
- that this expresses commitment to *continual improvement* in energy efficiency and the availability of information and resources to achieve the objective, and
- whether this is safeguarded in the steering cycle under 2.C.2, and
- whether this has been performed in accordance with this steering cycle.



Requirement 3.B	The organisation has quantitative CO <sub>2</sub> reduction objectives for its own organisation
All	Objective: The organisation formulates an ambitious, substantiated objective for energy and CO <sub>2</sub> emission reduction (scope 1 and 2), where account has been taken of the relative position with respect to organisations with similar activities involving the current CO <sub>2</sub> performance and/or reduction measures. Innovative developments are also taken into account.

3.B.1 The organisation has drawn up a quantitative reduction objective for scope 1 & 2 emissions and business travel for the organisation and its projects, expressed in absolute values or percentages in relation to a reference year and within a fixed period of time, and has drawn up an accompanying action plan, including the measures to be taken on the projects.

### Score guideline

Yes (15), No (0)

### Clarification

The quantitative reduction objective is absolutely or relatively formulated at the organisational level for the *scope 1* and 2 emissions and business travel separately and serves to:

- relate to the most material emissions;
- relate to the *project portfolio*, and
- be ambitious in view of the organisation's own situation and similar to that of industry peers.

### List of measures

The latter means that the organisation takes a position (leader, middle bracket, straggler) and substantiates how it relates to peers in the sector. This relative position is determined based on the (intended) effect of the measures already taken in the measures list.

The relative position is a starting-point for the choice of quantitative reduction objectives. Organisations that can call themselves 'leaders' have taken particularly progressive measures.

The ambition level for the reduction objective is tested based on the planned measures in the measures list. If an organisation is a 'straggler', the ambition level of the reduction objective should be higher. The organisation is ambitious in view of its own situation taking into account the planned measures in the completed measures list.

Completing the measures list is normative. The measures list must be completed via the SKAO login environment, *including* the global measure and *including* measures that are not on the measures list.

#### *The list of measures and the global measure*

Lists of measures per activity can be found on the website of the SKAO.

The organisation must determine which parts of the measures list are relevant to the organisation and indicate which measures are taken or will be taken for scope 1 and 2 in the *measures lists*. The organisation must also fill in the requested information about global measures. To this end, data from the latest closed period, typically one year, must be used.

The action plan must contain at any rate:

- the list of CO<sub>2</sub>-reducing measures for the organisation, and
- a quantitative indication on company level of the intended contribution of each measure to the objective, and
- for each *project for which CO<sub>2</sub>-related award advantage has been obtained*:
  - the measures on this list that the organisation will implement in the project, or
  - the planned moment at which, in view of the project planning, the measures will be designated that the organisation will implement in the project.

The measures for the projects are clearly derived from the quantitative objective on company level. It is possible that one or more measures for projects that are determined at the organisational level in a particular project for which a CO<sub>2</sub>-related award advantage has been obtained do not apply. There can be two reasons for this:

- a. The measures for projects defined at the organisational level are not relevant or are relatively expensive in this specific project;
- b. A measure could be implemented, but the organisation chooses not to do so.

In both cases, the organisation must substantiate why this measure was not used for this specific project. This information can be listed in the *project file*.

For a project that has obtained a CO<sub>2</sub>-related award advantage, other measures with a similar reduction should then be implemented during the project. It is explicitly not necessary to formulate a separate objective on project level for separate projects.

#### **Ladder assessment by the Ladder CI**

For the initial ladder assessment, the Ladder CI ascertains whether, among other things, the objectives

- relate to the most material emissions under 3.A.1, and
- have been drawn up in accordance with 1.B and 2.B, and
- have been expressed clearly and correctly in quantitative terms
- are ambitious in view of the organisation's own situation and similar to that of industry peers. For this, the Ladder CI determines whether the substantiated position actually exists with respect to the relative position of the organisation in the base situation and the ambition of the objectives, and partly bases its opinion on this.
- on the basis of a random test from the projects for which CO<sub>2</sub>-related award advantage has been obtained:
  - that the organisation, given the project planning, cannot reasonably name the measures for these projects earlier than planned, or
  - that the organisation has named the measures for each project at the planned moment, and



- that the organisation can substantiate changes to the measures for each project with an increasing understanding of the external circumstances that determine the feasibility of reduction measures.



For the annual ladder assessment, the Ladder CI ascertains, among other things

- that the objective *is regularly followed up* annually and adapted to
  - the *progress* in among other things, the research of 1.B.1, and
  - that the updated required substantiation on the relative position and the basic situation of the organisation
- the action plan shows demonstrable improvement, especially of the quantification of
  - the reference year (such as a better substantiation or less uncertainty), and
  - the reduction objective for intermediate years, and
- on the basis of a random test from the projects for which CO<sub>2</sub>-related award advantage has been obtained:
  - that the organisation, given the project planning, cannot reasonably name the measures for these projects earlier than planned, or
  - that the organisation has named the measures for each project at the planned moment, and
  - that the organisation can substantiate changes to the measures for each project with an increasing understanding of the external circumstances that determine the feasibility of reduction measures.



As far as the reduction objective for intermediate years is concerned, at the first annual ladder assessment the objective must be quantified with regard to the year of the next *reassessment*.

The completed list of measures should be part of the initial and annual ladder assessment. The Ladder CI must first check whether the relevant parts of the list have been completed and whether, if the lists of measures show a different outcome than the organisation's substantiated position on the relative position or the ambition of the objectives, the organisation can substantiate this plausibly. The organisation itself determines its own reduction objective and, derived from this, what the measures will be in the action plan. For the annual ladder assessment, the list of measures provides the Ladder CI with an aid to test the *progress* of the action plan.

A Ladder CI cannot deduct points if an organisation chooses not to take certain measures. The lists of measures allow the Ladder CI to hold a mirror up to the organisation and to shape the discussion about the reduction objective in concrete practise-based terms and thus implement more critical testing.

### Compulsory Internet Publication

The reduction objectives for scope 1 and 2 and the action plan are published on the organisation's website. The organisation keeps the information *up to date*. Not, not always or untimely publication leads to a deduction of six points.

**3.B.2** The organisation has drawn up an energy management action plan (in accordance with ISO 50001 or equivalent), which has been endorsed by higher-tier management, communicated (internally and externally), and implemented within the organisation and on the projects for which a CO<sub>2</sub>-related award advantage has been obtained.

### Score guideline

Yes, fully implemented (10), No (0)



### Clarification

An energy management action plan goes together with monitoring, follow-up and *continual improvement* (see §6.1.1) the energy efficiency and consists of at least the following aspects:

- the action plan of requirement 3.B.1 if it meets the criteria of 3.B.1, and
- the provisions of § 4.4.6 of the NEN-ISO 50001, and
- the CO<sub>2</sub> reduction per measure in quantitative terms, and
- An overview of the responsibilities per measure.

The implementation of the entire management system of ISO 50001 is not a requirement. For the ladder assessment, the organisation is expected to at least meet the criteria of ISO 50001 (see Table 6.3) mentioned in the text box.

Table 6.3. Criteria of ISO 50001

Paragraph ISO 50001		PDCA	Link with ladder requirement
§4.4.3	Energy assessment	Plan	2.A.3
§4.4.6	Energy assessment, targets and action plans for energy management	Plan/Do	Angle B/2.C.2
§4.6.1	Monitoring, measurement and analysis	Check	3.C.1/4.B.2/5.B.2/5.C.3
§4.6.4	Nonconformities, correction, corrective action and preventive action	Act	Continuous improvement

### Ladder assessment by the Ladder CI

For the initial ladder assessment, the Ladder CI ascertains whether, among other things

1. whether the energy management action plan is drawn up (in accordance with ISO 50001 or similar)
2. whether this is endorsed by higher management
3. whether this is communicated internally and externally
4. whether this is implemented for the organisation and
5. on the basis of a random test from the *projects for which CO<sub>2</sub>-related award advantage* has been obtained:
  - a. that the measures for the organisation, and the specific projects in which the organisation will apply them, are endorsed by higher-tier management in the period to be assessed, and
  - b. whether this is safeguarded in the steering cycle under 2.C.2.

For the annual ladder assessment, the Ladder CI ascertains, among other things

1. whether the action plan in the period to be assessed is *regularly* followed up on and adjusted each year (among other things that it meets the criteria for the annual ladder assessment for requirement 3.B.1) and that the organisation applies the principle of *continuous improvement* in its work method (see §6.1), and
2. whether the reports issuing from this demonstrate *progress* the realisation of the planned measures the realisation of the planned measures (according to the principle of 'comply or explain'), and
3. whether progress is booked in the reliability of the data used and calculation method in the contribution of each measure to the realisation of the reduction objective, and
4. progress is booked in the application of more components from sections § 4.4.3, § 4.6.1, § 4.6.4 of ISO 50001, and
5. whether the organisation shows progress in implementing the ladder within the organisation with respect to the objective per requirement, and
6. on the basis of a random test from the projects for which CO<sub>2</sub>-related award advantage has been obtained:
  - a. that the measures for the organisation, and the specific projects in which the organisation will apply them, are endorsed by higher-tier management in the period to be assessed, and
  - b. whether this is safeguarded in the steering cycle under 2.C.2, and
  - c. whether this has been performed in accordance with this steering cycle, and



- d. whether the responsible persons have demonstrably undertaken activities in the assessed period in accordance with the action plan.

Requirement 4.B	The organisation has quantitative CO <sub>2</sub> reduction objectives for scope 1, 2 & 3 CO <sub>2</sub> emissions
S*/M/L	Objective: The organisation formulates an ambitious, substantiated objective for energy and CO <sub>2</sub> emission reduction in the value chain, where account must be taken of the influence of the organisation in the value chain, its relative position with respect to organisations with similar activities and with other initiatives in the value chain and/or sector. Innovative developments are also taken into account.

\*For *small* organisations, the requirement for 4.B.1 'on the basis of one *value chain analysis* whether a CO<sub>2</sub> reduction objective is formulated for the value chain of activities'.

4.B.1 The organisation has formulated CO<sub>2</sub> reduction objectives for scope 3 based on the 2 analyses in 4.A.1. Or, the organisation has formulated CO<sub>2</sub> reduction objectives for scope 3 based on 2 material GHG-generating (chains of) activities. A related action plan has been drawn up, including the measures to be taken. Objectives are expressed in absolute values or percentages in relation to a reference year and within a fixed period of time.

#### Score guideline

Yes, the size of the objective is significant and at least comparable to those of industry peers (15), No (0)

#### Clarification

The objective must be:

- ambitious in view of the organisation's own situation and similar to that of industry peers (also see requirement 3.B.1 for the substantiation of the position)
- the objectives are chosen for the most material emissions in *scope 3*.

If the reduction objectives are formulated for the two value chain analyses from requirement 4.A.1, two of the most material emissions are automatically involved. If reduction objectives are formulated for two other value chains, this must be a *value chain* for one of the two most material emissions and another value chain for one of the six most material emissions. If the organisation is a leader (apart from the CO<sub>2</sub> Awareness Certificate level) and among the six most material emissions, there is not a single one in the (entire!) value chain with space for substantial innovative reduction, a modest objective will suffice.

The subject of the objective for this requirement is the reduction of scope 3 emissions by influencing the value chain, for instance, by improving a product, working method or approach, in cooperation with *value chain partners* (*value chain initiative*).

The measures for *projects* are clearly derived from the quantitative objective on company level. It is explicitly not necessary to formulate a separate objective on project level for separate projects for scope 3.

#### Ladder assessment by the Ladder CI

For the ladder assessment the Ladder CI ascertains that, among other things,

1. whether the requirements have been chosen for the most material emissions in scope 3 of requirement 4.A.1, and
2. whether the organisation can submit a substantiation of the relative position and the organisation's basic situation and of the ambition of the objectives
3. whether there is also a substantiation of their own explanation and the ambition, taking account of list of measures, and

4. whether the energy management programme, expanded with scope 3, meets the criteria for the ladder assessment as specified under requirement 3.B.2, and
5. whether a related action plan has been drawn up, including the measures to be taken, and
6. the objectives, in the light of the substantiation under 2, are ambitious and comparable to those of industrial peers. If the list of measures shows a different outcome than the organisation's own explanation about the relative position or about the ambition of the objectives, the Ladder CI takes certain measures of the list as an example and asks why these are not being/have not been taken. With this, the Ladder CI forms an opinion about the plausibility of the substantiations.

The completed *list of measures* should be part of the initial and annual ladder assessment. The Ladder CI must first find out whether the relevant parts of the list have been completed and whether, if the measures list show a different outcome than the organisation's substantiated position on the relative position or on the ambition of the objectives, whether the organisation can substantiate this plausibly. The organisation itself determines its own reduction objective and, derived from this, what the measures will be in the action plan. For the annual ladder assessment, the list of measures provides the Ladder CI with an aid to test the *progress* of the action plan.

A Ladder CI cannot deduct points if an organisation chooses not to take certain measures. The lists of measures allow the Ladder CI to hold a mirror up to the organisation and to shape the discussion about the reduction objective in concrete practise-based terms and thus implement more critical testing.

#### 4.B.2 The organisation reports at least every six months (internally and externally), on its progress in relation to the objectives for the organisation and the projects for which a CO<sub>2</sub>-related award advantage has been obtained\*

##### Score guideline

Yes (10), *regularly* annually (5), No (0)

##### Clarification

The progress reports are drawn up regularly every year or regularly every six months and treat *scope 1, 2 and 3* (on level 4 and 5) and related requirements per scope separately, including the progress with respect to the objective(s) in question, always in the same, comparable way.

\*For a small organisation, annual reporting of scope 3 emissions, and the progress with respect to the reduction objectives of scope 3, will suffice.

##### Ladder assessment by the Ladder CI

For the ladder assessment the Ladder CI ascertains that, among other things,

- whether the reports are published on a regular basis, and
- whether the reports treat scope 1, 2 and 3 (on level 4 and 5) including the progress with respect to the objective(s) in question, and
- whether this progress is every six months.



One progress report may be sufficient for the initial ladder assessment at level 4 provided that

- the organisation has demonstrably safeguarded the following progress report within the required period;
- there is at least three months between the setting of the objectives and the first progress report.

As the requirement is not fully met (with one progress report), a small point deduction (2) is made. If the energy management action plan is incomplete for this point, there is an annual progress report and 5 points are deducted from 4.B.2.

During the subsequent annual ladder assessment, the auditor checks explicitly whether this planned progress report has been published in accordance with the planning, and whether the requirement was fully met for the past year (whether or not the report was actually reported every six months). If this is not the case, a 5-point deduction is required for 4.B.2 as well as a deduction for 3.B.2, see criterion 1 about follow-up in the annual ladder assessment under 3.B.2.

The above with regard to the frequency of the reporting also applies to the projects for which a CO<sub>2</sub>-related award advantage was obtained.

### Compulsory Internet Publication

The progress reports must be published regularly at least every six months on the organisation's website. Old progress reports will remain on the organisation's website for at least 2 years. Not, not always or untimely publication leads to a deduction of six points.

Requirement 5.B	The organisation reports, on a structural and quantitative basis, the results of the CO <sub>2</sub> reduction objectives for scope 1, 2 & 3
S*/M/L	Objective: Based on increased insight, the organisation formulates a further-reaching policy and objectives for energy and CO <sub>2</sub> reductions in scope 1, 2 and 3. The organisation knows how to promptly adjust its strategic direction if the success of objectives is threatened so it can succeed in realising the ambitious reduction objectives.

\*For small organisations, the requirement to choose a scope 3 reduction strategy for requirement 5.B.1 and the requirement to compile value chain-specific data for requirement 5.B.2 is not necessary.

**5.B.1** The organisation has formulated a strategy\* and CO<sub>2</sub> reduction objectives for scope 3, based on the analyses in 5.A.2. A related action plan has been drawn up, including the measures to be taken. Objectives are expressed in absolute values or percentages in relation to a reference year and within a fixed period of time.

### Score guideline

Yes (9), but only objectives with a corresponding action plan (6), Yes, but only a strategy (4), No (0)

### Clarification

The organisation makes a substantiated decision about a *strategy* to realise *scope 3* reduction objectives based on the strategies examined in requirement 5.A.2-2, develops this strategy into a coherent package of measures, and lays down the objectives to reduce scope 3 emissions portfolio-wide. This concerns a choice in the pallet of possible reduction strategies for the material scope 3 emissions. The measures must be taken by the organisation autonomously.

This concerns the possibilities that are most relevant to the organisation to realise scope 3 emission reductions (*upstream* and/or *downstream*) that fit in with the general business strategy.

A strategy comprises approximately 20-40% of the scope 3 emissions as quantified for the benefit of requirement 5.A.1 and needs to be realisable for a longer period (three-six years).

The scope of the objective is determined by the effect on scope 3 emissions due to the *implementation* and development of the measures taken by the organisation throughout the value chain and must be ambitious in view of the organisation's own situation.

Realisation of objectives concerning upstream scope 3 emissions concerns a performance obligation. Realisation of objectives concerning scope 3 emissions at customers or further in the value chain (downstream) is partly dependent on *value chain partners* and for this part it concerns an obligation to make one's best efforts. The action plan must include a description of what part of the objective the organisation wants to at least realise by implementing autonomous measures and what part of the

objective depends on customers or is further downstream. For the latter part, it must be described what effort the organisation at least wants to take.

\*For a *small* organisation, the requirement of formulating (choosing) a strategy does not apply. An action plan, including the decisions to be taken autonomously and corresponding objectives do need to be drawn up. The action plan, including the measures and objectives to be taken autonomously, must only be based on the actions that are considered for the *value chain* for which the *value chain analysis* is made. The organisation must then clarify in the action plan which concrete actions it will take.

#### **Ladder assessment by the Ladder CI**

For the ladder assessment the Ladder CI ascertains that, among other things,

- whether the choice of strategy is substantiated and chosen from the strategies assessed at requirement 5.A.2;
- whether the reduction objective for scope 3 is portfolio-wide and;
- whether it is substantiated by a coherent package of measures and;
- whether the objectives are expressed in absolute values or percentages in relation to a reference year and within a fixed period of time;
- whether the objective is ambitious, in view of the organisation's own situation.

**5.B.2** At least twice a year, the organisation reports (internally and externally) on its emission inventory scope 1, 2 & 3-related CO<sub>2</sub> emissions, as well as its progress in terms of the reduction objectives, for the organisation and its projects.

#### **Score guideline**

Yes, emission inventory and progress of the emission reduction objectives (8), Yes - only emission inventory (5), Yes, annually (5), No (0)

#### **Clarification**

The reports are made on a *regular basis* every six months, or more often and also regularly. The report includes the emission inventory for scope 1, 2 and 3, as well as the progress in the reduction objectives for scope 1, 2 and 3 for the organisation and the projects.

The organisation reports quantitatively on the material scope 3 emissions based on (partly) value chain-specific emission data and, if necessary, completed by indicators. For the emissions that are part of the chosen reduction strategy for scope 3 (requirement 5.B.1), the organisation reports quantitatively based on value chain-specific emission data as requested from direct suppliers and/or direct customers (requirement 5.A.3). The emission inventory on scope 3 must be sufficiently complete and accurate to be able to define objectives and to monitor the realisation of these objectives.

The above leads to the organisation regularly and systematically weighing up completeness and accuracy on the one hand and efficacy of the emission inventory on the other.

The report for scope 3 must include at least the following data:

1. total scope 3 emissions per scope 3 category. The choice of categories must correspond to the emission sources (column 2) used for requirement 4.A.1;
2. for each scope 3 category, the total emission tonnes of CO<sub>2</sub> independent of possible trade in CO<sub>2</sub> rights or certificates;
3. an overview of scope 3 categories and activities that have been included in the inventory;
4. an overview of categories or activities that have not been included in the inventory, with a substantiation of why these have not been included;
5. for each of the included scope 3 categories, a description of the types and sources of data, including activity data, emission factors and Global Warming Potential (GWP) values, which are used to calculate the emissions and a description of the quality of the reported data;
6. for each of the included scope 3 categories, a description of methods, method of attribution and assumptions used to calculate scope 3 emissions;

7. for each of the included scope 3 categories, the percentage of emissions calculated on the basis of data originating from the value chain partners.

This list of report data is based on Chapter 11 of the GHG Protocol Scope 3 Standard.

\*For *small* organisations, the requirement to compile value chain specific data is suspended (requirement 5.A.3). In addition, for a small organisation, annual reporting of scope 3 emissions and the progress with respect to the reduction objectives of scope 3 will suffice. The organisation reports quantitatively on the material scope 3 emissions, on the basis of indicators, taking into account the list mentioned above with report data, excluding point 7. The organisation reports about the progress with respect to the objective.

#### Ladder assessment by the Ladder CI

For the ladder assessment the Ladder CI ascertains that, among other things,



- whether the reports are published on a regular basis, and
- whether the emission inventories show *progress* as indicated with the corresponding requirements on the lower levels, and moreover
- whether the report for scope 3, which is part of the chosen reduction strategy, is complete (see the seven points above)
- whether the organisation makes progress in completing its scope 3 emissions, and
- whether this progress is every six months.



#### Compulsory Internet Publication



The reports must be published on the organisation's website at least twice a year. Published progress reports remain accessible on the organisation's website at least two years after the authorisation date. Not, not always or untimely publication leads to a deduction of six points.

#### 5.B.3 The organisation succeeds in meeting its reduction objectives.

##### Score guideline

Yes, completely (8), No (0)

The organisation will prove annually in the ladder assessment that the reduction objectives of the organisation as a whole have been realised or that the organisation is demonstrably on the right path to realising them. There are two options here:

- The objectives have been determined for a longer, long-term period. For every year on the course towards those objectives the corresponding intermediate milestones are quantified (farther-reaching than set under 3.B.1 in the annual ladder assessment). If, due to predictable developments and despite reduction measures, a temporary increase in emissions is expected, this must be expressed in the course.
- For every coming year new, separate reduction objectives are set.

Every year new, farther-reaching measures must thus be taken that result in achieving yet another new reduction objective or intermediate milestone that is higher than the level of performance achieved in the previous year. In both situations the requirements regarding the specification per project to which CO<sub>2</sub>-related award advantage has been obtained apply.

#### Ladder assessment by the Ladder CI

For the ladder assessment the Ladder CI ascertains that, among other things:

- whether the organisation has demonstrably realised its reduction objectives in requirements 3.B.1, 4.B.1 and 5.B.1 in the period to be assessed, or
- if the organisation did not incidentally meet its reduction objectives due to unforeseen circumstances, the organisation can properly explain this and implement extra measures to catch up.

And: If it is also a matter of an obligation to use one's best efforts towards customers or further in the value chain downstream: whether this has been fulfilled.

### 6.2.3 Angle C: Transparency

Requirement	S/M/L	Aspect	Requirements	Max. score
1C	All	The organisation communicates on an ad hoc basis about its energy reduction policy.	1.C.1. The organisation demonstrably communicates internally, on an ad hoc basis, its energy reduction policy for the organisation and the projects for which a CO <sub>2</sub> -related award advantage has been obtained.	20
			1.C.2. The organisation demonstrably communicates externally, on an ad hoc basis, its energy reduction policy for the organisation and the projects for which a CO <sub>2</sub> -related award advantage has been obtained.	5
		Objective: The organisation involves all employees in the development of an energy or CO <sub>2</sub> reduction policy and clearly communicates where the main challenges lie for the organisation and its own activities.		
2C	All	The organisation communicates its energy policy internally – to a minimal degree – and possibly externally.	2.C.1. The organisation communicates its energy policy, internally and structurally, for the organisation and its projects. The communication includes at least the energy policy and reduction objectives of the organisation and the measures in the projects for which a CO <sub>2</sub> -related award advantage has been obtained.	10
			2.C.2. With regard to CO <sub>2</sub> reduction, the organisation has an effective steering cycle with assigned responsibilities for the organisation and the projects for which a CO <sub>2</sub> -related award advantage has been obtained.	10
			2.C.3. The organisation has identified the external stakeholders for the organisation and the projects for which a CO <sub>2</sub> -related award advantage has been obtained.	5
		Objective: The organisation works on building a base of support within the organisation to look for more effective energy and CO <sub>2</sub> reduction measures. The organisation encourages its own employees to come up with proposals for improvement and gives feedback on what is happening with these proposals. The organisation knows which external stakeholders may have an interest in energy and CO <sub>2</sub> reduction in the organisation. The organisation's employees who can provide a relevant contribution know what is expected of them.		
3C	All	The organisation communicates internally and externally on its CO <sub>2</sub> footprint and reduction objective(s).	3.C.1. The organisation communicates, internally and externally, and on a structural basis, about its CO <sub>2</sub> footprint (scope 1 & 2 emissions) and the quantitative reduction objectives of the organisation and the measures in projects for which a CO <sub>2</sub> -related award advantage has been obtained. The communication minimally contains the energy policy and reduction objectives of the organisation and the aforementioned measures, opportunities for individual contributions, information concerning current levels of energy consumption and trends in the organisation and on the projects.	20
			3.C.2. The organisation has an internal and external communication plan with documented tasks, responsibilities and methods of communication for the organisation and the projects for which a CO <sub>2</sub> -related award advantage has been obtained.	5
		Objective: Through communication, the organisation enables external relevant experts to form a critical opinion about the organisation's efforts, also with respect to other organisations.		
4C	L	The organisation maintains a dialogue with parties within government bodies and NGOs about its CO <sub>2</sub> reduction objectives and strategy.	4.C.1. The organisation can demonstrate that it maintains regular dialogue (at least twice a year) with stakeholders in government and NGOs (at least two) about its CO <sub>2</sub> reduction objectives and strategy for the organisation and the projects.	20
			4.C.2. The organisation can demonstrate that the areas of concern about the organisation or projects expressed by the government bodies and/or NGOs have been identified and addressed.	5
		Objective: The objective of the dialogue is to assess whether the organisation's management deems that the subject is a priority and to make suggestions for improvement and taking on new matters.		
5C	M/L	The organisation is publicly committed to a government or NGO CO <sub>2</sub> emission reduction programme.	5.C.1. The organisation can demonstrate that it is publicly committed to a government or NGO CO <sub>2</sub> emission reduction programme for both itself and its projects.	10
			5.C.2. (see 5.C.1) more than one.	5
			5.C.3. The organisation communicates internally and externally, on a structural basis (at least twice a year), about its CO <sub>2</sub> footprint (scope 1, 2 & 3) and the quantitative reduction objectives for the organisation and the measures in projects for which a CO <sub>2</sub> -related award advantage has been obtained.	10
			The communication minimally contains the energy policy and reduction objectives of the organisation and the aforementioned measures, opportunities for individual contributions, information concerning current	

		levels of energy consumption and trends in the organisation and on the projects.	
		Objective: The organisation takes on a commitment of a contractual nature to realise specific energy or CO <sub>2</sub> reduction objectives and communicates about this and implements said objectives. Objectives that are part of this commitment are at least in line with national and/or sectorial reduction objectives and clearly go beyond legal obligations. The organisation communicates about its objectives and results regarding energy and CO <sub>2</sub> reduction in the value chain.	

### Clarification of Angle C, Transparency

Through Transparency, an organisation encourages the creative commitment of its employees, organisations are informed about each other's efforts, and an organisation can be called to account by others about its ambitions and progress. The organisation realises *continuous improvement* in the depth and spread of communication and in incorporating the input of internal and external stakeholders.



Requirement 1.C	The organisation communicates on an ad hoc basis about its energy reduction policy
All	Objective: The organisation involves all employees in the development of an energy or CO <sub>2</sub> reduction policy and clearly communicates where the main challenges lie for the organisation and its own activities.

**1.C.1** The organisation demonstrably communicates internally, on an ad hoc basis, its energy reduction policy for the organisation and the projects for which a CO<sub>2</sub>-related award advantage has been obtained.

#### Score guideline

Yes, at least twice yearly (20), Yes, once a year (10), No (0)

#### Ladder assessment by the Ladder CI

For the ladder assessment, the Ladder CI ascertains whether, among other things,

- in the assessed period, communication activities again took place, and whether
- they provide information about the most important facts concerning the *progress* in the energy reduction policy in the assessed period.

**1.C.2** The organisation demonstrably communicates externally, on an ad hoc basis, its energy reduction policy for the organisation and the projects for which a CO<sub>2</sub>-related award advantage has been obtained.

#### Score guideline

Yes, at least twice yearly (5), No (0)

#### Ladder assessment by the Ladder CI

See requirement 1.C.1.

Requirement 2.C	The organisation communicates its energy policy internally – to a minimal degree – and possibly externally
All	Objective: The organisation works on building a base of support within the organisation to look for more effective energy and CO <sub>2</sub> reduction measures. The organisation encourages



	its own employees to come up with proposals for improvement and gives feedback on what is happening with these proposals. The organisation knows which external stakeholders may have an interest in energy and CO <sub>2</sub> reduction in the organisation. The organisation's employees who can provide a relevant contribution know what is expected of them.
--	--

**2.C.1** The organisation communicates its energy policy, internally and structurally, for the organisation and its projects. The communication includes at least the energy policy and reduction objectives of the organisation and the measures in the projects for which a CO<sub>2</sub>-related award advantage has been obtained.

#### Score guideline

Yes, at least twice yearly (10), Yes, once a year (5), No (0)

#### Clarification

'Internal' involves all permanent and temporary employees of the organisation, including employees of the organisation involved in the project portfolio and who are responsible for the preparation and execution of the projects for which a CO<sub>2</sub>-related award advantage has been obtained.

'Structural' in this context means that for projects for which CO<sub>2</sub>-related award advantage has been obtained, communication takes place about each of these projects. If most of the projects of the organisation are implemented by subcontractors, the organisation also communicates:

- at the locations of projects for which CO<sub>2</sub>-related award advantage has been obtained,
- on the measures designated for that project,
- such that all employees of the subcontractors of that project have been able to become aware of it.

#### Ladder assessment by the Ladder CI

For the ladder assessment, the Ladder CI ascertains whether, among other things, communication activities

- are continued with regular frequency, and
- provide information about the key facts concerning the *progress* in the energy reduction policy in the assessed period, and
- (if the majority of the projects is carried out with subcontractors) can also demonstrably take place at locations of *projects for which CO<sub>2</sub>-related award advantage* has been obtained; if one in two projects have been given award advantage: on this one resp. both locations; for more than two similar projects: in two locations of choice. The Ladder CI must make certain of this, if necessary, through verification by visiting the project location.

It can be ascertained with certainty that all subcontractor employees involved in the project in question have been able to become aware of the communication in the event:

- the means of communication is/was offered demonstrably in a prominently visible manner for all employees during the greater part of the execution, or
- from a random selection among the employees present at the project location, it is proved that the majority of them can name the subjects about which information is/was offered. It is not expected that employees of a subcontractor who is only involved for a short period (one week or less) are also aware of the internal communication.



**2.C.2** With regard to CO<sub>2</sub> reduction, the organisation has an effective steering cycle with assigned responsibilities for the organisation and the projects for which a CO<sub>2</sub>-related award advantage has been obtained.

#### Score guideline

Responsible parties identified and steering cycle implemented (10), Responsibilities assigned (5)



### Clarification

The steering cycle must be effective for the business operations as a whole; within that, responsibilities must also be designated for each of the projects for which CO<sub>2</sub>-related award advantage was obtained.

### Ladder assessment by the Ladder CI

For the ladder assessment, the Ladder CI ascertains whether, among other things,

- the description of the steering cycle *is up to date*,
- and that randomly selected responsible parties
  - are aware of their responsibilities,
  - know how (by whom, about what, how often, etc.) they are informed,
  - and in the assessed period were demonstrably involved in accordance with the steering cycle in the settlement of one or several issues determined (at random).

A random test is determined among the responsible parties for

- the group which is responsible for one or more of the projects for which CO<sub>2</sub>-related award advantage was obtained, and for
- the group of other responsible parties.

If the organisation cannot name enough issues for the period to be assessed to allow a selection,

- the Ladder CI can, on the basis of the *progress* this period (as in requirements 1.A.3, 2.A.2, 2.A.3, 2.B.<sup>31</sup>) choose a number of issues corresponding with the necessary random selection size,
- whereby the choice is random and entirely at his own discretion, and
- that should have been handled in the steering cycle, and
- of which half relate to projects for which CO<sub>2</sub>-related award advantage was obtained.

**2.C.3 The organisation has identified the external stakeholders for the organisation and the projects for which a CO<sub>2</sub>-related award advantage has been obtained.**

### Score guideline

Yes (5), No (0)

### Clarification

The relevant external parties to be identified are:

- parties that have an interest in the reduction of energy and of the most material CO<sub>2</sub> emissions, and
- potential partners for cooperation on CO<sub>2</sub> reduction both in the initiatives of the organisation and in the measures in *projects*.

National, regional or local players with an interest in CO<sub>2</sub> reduction are relevant, provided that they

- have relevant knowledge in the CO<sub>2</sub> field, and
- play a meaningful role in environmental protection policy, or
- ditto in the public debate on environmental protection.

The identification of stakeholders is an important step on the way to other achievements at higher ladder levels, such as *structural* communication under 3.C.1, the communication plan under 3.C.2 and the dialogue under 4.C.1. That is why the organisation must be able to explain what relationship it sees between the stakeholders mentioned and the CO<sub>2</sub>-aware activities of the organisation.

### Ladder assessment by the Ladder CI

For the ladder assessment, the Ladder CI ascertains whether, among other things,

- the organisation has compiled the list purposefully based on
  - the relationship with the CO<sub>2</sub> awareness activities of the organisation, and

---

<sup>31</sup> They are relevant for an organisation with CO<sub>2</sub> Awareness Certificate level 2. At higher levels, also involve the reports.



- its significance for activities at any higher levels such as the communication plan.
- the list is *up to date* on the basis of, among other things,
  - characteristics of projects for which a CO<sub>2</sub>-related award advantage has been obtained in the period under assessment,
  - changes in the measures for CO<sub>2</sub> reduction in projects,
  - progressive insight into the energy policy or energy reduction policy of the organisation.

Requirement 3.C	The organisation communicates internally and externally on its CO <sub>2</sub> footprint and reduction objective(s)
All	Objective: Through communication, the organisation enables external relevant experts to form a critical opinion about the organisation's efforts, also with respect to other organisations.

**3.C.1** The organisation communicates, internally and externally, and on a structural basis, about its CO<sub>2</sub> footprint (scope 1 & 2 emissions) and the quantitative reduction objectives of the organisation and the measures in projects for which a CO<sub>2</sub>-related award advantage has been obtained. The communication minimally contains the energy policy and reduction objectives of the organisation and the aforementioned measures, opportunities for individual contributions, information concerning current levels of energy consumption and trends in the organisation and on the projects.

#### Score guideline

Yes, *regularly* every six months (20), Yes, once a year (10), No (0)

#### Clarification

The organisation communicates the main trends in energy consumption and CO<sub>2</sub> emissions with regard to projects

- Internal communication on projects with a CO<sub>2</sub>-related award advantage consists at least of regularly (in any case, at the start and after completion) discussing the choice and implementation of measures and the progress and trends during internal project meetings.
- External communication on projects with a CO<sub>2</sub>-related award advantage consists at least of regularly (in any case, at the start and after completion) discussing the choice and implementation of measures and progress and trends with the client.

This can be filled in with the dialogue as described in the Tendering Guide version 3.1. The client can request information from the *project file* for this purpose.

#### Ladder assessment by the Ladder CI

For the ladder assessment, the Ladder CI ascertains whether, among other things,

- the communication comprises all items from requirement 3.C.1., and gives a correct picture of the CO<sub>2</sub> performance,<sup>32</sup>;
- communication is *structural* and regular every six months;
- the organisation is transparent about the initiatives the organisation takes part in and how (requirements 2.D and 3.D.1);
- the communicated information is comparable with information provided previously;
- communication that discusses the *progress* the realisation of a requirement concerning scope 1 and 2 discusses both scopes and is transparent about the actual progress.

#### Compulsory Internet Publication

The organisation publishes the CO<sub>2</sub> footprint and the quantitative reduction objectives on the organisation's website. The organisation keeps the information *up to date*. Not, not always or untimely publication leads to a deduction of six points.

<sup>32</sup> It is not necessary to draw up an emissions inventory every six months for this. However, every six months attention must be paid to the interim progress of the measures and objectives and the other matters mentioned in the requirement and the explanation.

3.C.2 The organisation has an internal and external communication plan with documented tasks, responsibilities and methods of communication for the organisation and the projects for which a CO<sub>2</sub>-related award advantage has been obtained.

#### Score guideline

Yes, demonstrable (5), No (0)

#### Clarification

The company demonstrably targets all employees and the identified stakeholders under 2.C.3, placed in distinctive target groups. The plan should include at least:

- the message per target audience;
- the communication objectives (in terms of familiarity with the message);
- overview of resources;
- responsible persons and implementers, and
- the planning including the frequency of communication activities.

The plan must be demonstrably in use.

The plan lists all communication activities about the CO<sub>2</sub> performance of the organisation including the projects. The plan must have adequately assigned the responsibilities for communication related to the business operations as a whole; within that, responsibilities must also be designated for each of the *projects for which CO<sub>2</sub>-related award advantage was obtained*. The plan must indicate how the organisation will implement internal and external communication regarding projects for which a CO<sub>2</sub>-related award advantage was obtained.

#### Ladder assessment by the Ladder CI

For the ladder assessment, the Ladder CI ascertains whether, among other things,

- the communication plan was drawn up in accordance with the above-mentioned requirements and comprises all communication activities about the CO<sub>2</sub> performance of the organisation and the projects referred to, and
- the communication plan is *up to date*, on the basis of, among other things,
  - the up-to-date list of external stakeholders under requirement 2.C.3.,
  - the started and current projects for which CO<sub>2</sub>-related award advantage was obtained,
  - the trends in energy consumption and CO<sub>2</sub> emissions, and the *progress* with respect to the reduction objectives,
  - the boundary of the organisation, and
- the responsible parties
  - are aware of their responsibilities, and
  - can each demonstrate for a different communication activity from the period to be assessed that it was performed under his or her directions in accordance with the communication plan,
  - and can name and has addressed learning points issuing from this.

Requirement 4.C	The organisation maintains a dialogue with parties within government bodies and NGOs about its CO <sub>2</sub> reduction objectives and strategy
L	Objective: The objective of the dialogue is to assess whether the organisation's management deems that the subject is a priority and to make suggestions for improvement and taking on new matters.

4.C.1 The organisation can demonstrate that it maintains regular dialogue (at least twice a year) with stakeholders in government and NGOs (at least two) about its CO<sub>2</sub> reduction objectives and strategy for the organisation and the projects.

#### Score guideline

Yes, meets the minimum criteria (20), Yes, one stakeholder, twice a year (5), No (0)

#### Clarification

The organisation is in dialogue with a government at least twice a year and with an NGO twice a year or an independent expert about the ambition of the CO<sub>2</sub> reduction objective and the strategy of the organisation and its projects.

The dialogues must be conducted at the *management level* at least once a year. The dialogue partner must have an independent position with regard to the organisation.

The dialogue must in any case be a specific 'CO<sub>2</sub>' dialogue, focusing on the possibilities in the execution of projects. Of course, apart from the specific 'CO<sub>2</sub>' dialogue (outside the ladder assessment's framework) other sustainability topics can also be discussed.

#### Pool of experts

The role of NGO may also be fleshed out for this requirement by an independent expert.

If the dialogue partner works for an NGO or if the dialogue is conducted with an independent expert, this person must be included in the 'pool of experts' or must already be approved by SKAO

<sup>33</sup>. To facilitate this dialogue, SKAO will set up a pool of experts from which organisations can choose an expert when necessary. However, it is also possible that an organisation itself nominates an expert for this pool to SKAO, see the SKAO website for the pool of experts, procedure and criteria.

#### Ladder assessment by the Ladder CI

For the ladder assessment the Ladder CI ascertains that, among other things,

- whether the organisation has a declaration from the government, NGO or independent expert that the dialogue took place.
- that each dialogue was continued *regularly* every six months in the period to be assessed,
- whether the dialogue partner is independent. A dialogue partner affiliated with the advisor hired by the organisation to support the certification process cannot be the dialogue partner.
- whether the dialogue was sufficiently documented (place, time, participants, contents, points of concern).

4.C.2 The organisation can demonstrate that the areas of concern about the organisation or projects expressed by the government bodies and/or NGOs have been identified and addressed.

#### Clarification

The conclusions of the dialogue are formulated in 'points of concern'. Points of concern are suggestions from the dialogue partner about improvement and tackling new topics to reduce CO<sub>2</sub>. To achieve continuous improvement for these areas of concern, these points are included in the management cycle through the management review (general requirement 6.1.1.2) and the points are discussed in subsequent dialogues.

#### Score guideline

Yes, demonstrable (5), No (0)

#### Ladder assessment by the Ladder CI

For the ladder assessment the Ladder CI ascertains that, among other things,

- what points have been identified and addressed,



<sup>33</sup> SKAO assesses the expertise, the Ladder CI assesses independence.

- whether the points of concern are included in the management cycle in the management review.
- whether the points of concern are part of the agenda for the dialogue
- whether the areas of concern handled satisfactorily have been permanently documented, including the responsible party, in accordance with the steering cycle under requirement 2.C.2, and
- whether the stakeholder dialogue partner confirms, with a declaration, his satisfaction with the handling.

Requirement 5.C	The organisation is publicly committed to a government or NGO CO <sub>2</sub> emission reduction programme
M/L	Objective: The organisation takes on a commitment of a contractual nature to realise specific energy or CO <sub>2</sub> reduction objectives and communicates about this and implements said objectives. Objectives that are part of this commitment are at least in line with national and/or sectorial reduction objectives and clearly go beyond legal obligations. The organisation communicates about its objectives and results regarding energy and CO <sub>2</sub> reduction in the value chain.

**5.C.1** The organisation can demonstrate that it is publicly committed to a government or NGO CO<sub>2</sub> emission reduction programme for both itself and its projects.

#### Score guideline

Yes, to one programme (10), Yes, to more than one programme (5 extra)

#### Ladder assessment by the Ladder CI

For the ladder assessment the Ladder CI ascertains that, among other things,

- whether the *voluntary CO<sub>2</sub> emission reduction programme* (still) has an active status, and
- whether the organisation can demonstrate that the commitment relates to the implementation of projects, and
- whether public commitment of organisations is (still) part of the implementation of this programme, and
- whether the public commitment of the organisation is known to the responsible parties for the programme and that they believe it aligns with the objectives of the programme.



In the annual ladder assessment, the Ladder CI also ascertains, among other things, whether the organisation can demonstrate that it is improving the performance systematically to realise the commitment in due time. If, after the initial ladder assessment, the organisation finds out that this cannot be demonstrated, the organisation can commit itself to another reduction programme, as long as this can be demonstrated in the subsequent annual ladder assessment(s).

If the organisation participates in an *LTA3* or *MEE* covenant (or a future successor to these covenants) as a government programme to which it has publicly committed, the Ladder CI assesses either:

- That the organisation demonstrates participation in the covenant by reporting this in a public register and/or via an updated progress declaration regarding exemption of energy tax;
- The organisation has an approved Energy Efficiency Plan (EEP);
- The organisation can demonstrate that it realised the EEP in the previous year;
- The organisation can demonstrate that it has not used foreign green energy certificates (GECs) for the realisation of its EEP.

Or:

The organisation has a certified energy management system in accordance with ISO 50001 issued by a Ladder CI accredited to do so.

**Compulsory Internet Publication**

At least once every three years after an initial ladder assessment and after a reassessment, the organisation publishes the name of the programme, the responsible government or *NGO* on its website and what the commitment entails. If a *CO<sub>2</sub> emission reduction programme* no longer has an active status and the organisation has committed to a new or different programme, this information must be replaced. Not, not always or untimely publication leads to a deduction of six points.

**5.C.2 (See 5.C.1) more than one**

**5.C.3** The organisation communicates internally and externally, on a structural basis (at least twice a year), about its CO<sub>2</sub> footprint (scope 1, 2 & 3) and the quantitative reduction objectives for the organisation and the measures in projects for which a CO<sub>2</sub>-related award advantage has been obtained. The communication minimally contains the energy policy and reduction objectives of the organisation and the aforementioned measures, opportunities for individual contributions, information concerning current levels of energy consumption and trends in the organisation and on the projects.

**Score guideline**

Yes, fulfils this demonstrably (10), No (0)

**Clarification**

See the clarification for requirement 3.C.1.

### 6.2.4 Angle D: Participation

Requirement	S/M/L	Aspect	Requirements	Max. score
1D	All	The organisation is aware of sector and/or value chain initiatives.	1.D.1. The organisation is demonstrably aware of sector and/or value chain initiatives for CO <sub>2</sub> reduction that are closely related to its project portfolio.	15
			1.D.2. Sector and value chain initiatives, and their relationship with the company operations and project portfolio, are discussed in management consultations.	10
		Objective: The organisation knows which development initiatives can potentially lead to measures that are relevant to the organisation. The management has made statements about possible participation in these initiatives.		
2D	All	The organisation is a passive participant in initiatives aimed at reducing CO <sub>2</sub> within or outside the sector.	2.D.1. The organisation is a passive participant in at least one (sector or value chain) initiative that is closely related to its project portfolio, by signing up to it or paying a contribution and/or sponsorship fee.	20
			2.D.2. The organisation plays a (limited) active part in a sector or value chain initiative that is closely related to its project portfolio.	5
		Objective: The organisation knows what information can be of use for its projects (linked to 2.B and 2.C) and takes part in an initiative that meets its own knowledge requirements.		
3D	All	The organisation is an active participant in initiatives aimed at reducing CO <sub>2</sub> in or outside the sector.	3.D.1. Active participation in at least one sector or value chain initiative aimed at reducing CO <sub>2</sub> in its project portfolio, through demonstrable participation in working groups, publicly advocating the initiative and/or providing information for the initiative.	20
			3.D.2. The organisation has allocated a specific budget for this purpose.	5
		Objective: The organisation contributes to and makes use of the development of new knowledge, in collaboration with others, geared towards potentially effective reduction measures.		
4D	L	The organisation initiates development projects that facilitate reductions in CO <sub>2</sub> in the sector.	4.D.1. The organisation can demonstrate that it has initiated development projects that make it easier for the sector to reduce CO <sub>2</sub> by carrying out projects, by linking its name to the initiatives through publications and the affirmation of co-initiators.	20
			4.D.2. The organisation has allocated a specific budget for this purpose.	5
		Objective: The organisation takes on a leading role in the development and announcement of new measures for far-reaching energy or CO <sub>2</sub> emission reduction in the sector.		
5D	L	The organisation takes an active part in setting up a sector-wide CO <sub>2</sub> emissions reduction programme in collaboration with the government or NGO.	5.D.1. The organisation can demonstrate that it is actively involved in setting up a sector-wide CO <sub>2</sub> emissions reduction programme in collaboration with the government and/or an NGO and that it makes a relevant contribution to it in the execution of projects.	20
			5.D.2. The organisation has allocated a specific budget for this purpose.	5
		Objective: The organisation succeeds in or has made an effort for a specific period and in different ways to urge other organisations in the sector to implement promising energy or CO <sub>2</sub> reduction measures.		

### Clarification of Angle D, Participation

Through Participation, an organisation demonstrates that it is investing in collaboration, in sharing its knowledge and, where possible, using the knowledge that was developed elsewhere. The organisation realises *continuous improvement* in selecting useful *initiatives* and applying the knowledge in the organisation.



Requirement 1.D	The organisation is aware of sector and/or value chain initiatives
All	Objective: The organisation knows what initiatives can potentially result in measures that are relevant to the organisation. The management has made statements about possible participation in these initiatives.

1.D.1. The organisation is demonstrably aware of sector and/or value chain initiatives for CO<sub>2</sub> reduction that are closely related to its project portfolio.

#### Score guideline

Yes (15), No (0)

#### Clarification

‘Related to the project portfolio to a major extent’ in this context is related to the organisation's identified and quantified energy flows for requirements 1.A.1 and 1.A.2. The *initiatives* in the field of CO<sub>2</sub> reduction should be related to the main energy flows, of which a qualitative indication and their relation to the *projects* is determined in requirement 1.A.2.

#### Ladder assessment by the Ladder CI

For the ladder assessment the Ladder CI ascertains that, among other things,

- the organisation can submit an overview of new reduction possibilities including initiatives for CO<sub>2</sub> reduction, and
- randomly selected involved officials can demonstrate
  - that they are involved in the energy policy of the organisation, and
  - that they are relevant to the largest energy flows within the organisation, and
  - that the knowledge is easy to find for the organisation, and
  - is used in the development of the reduction approach, and
- that the organisation keeps up to date on new developments.

1.D.2 Sector and value chain initiatives, and their relationship with the company operations and project portfolio, are discussed in management consultations.

#### Score guideline

Yes, and follow-up actions are planned (10), Yes (5), No (0)

#### Ladder assessment by the Ladder CI

For the ladder assessment, the Ladder CI ascertains whether, among other things,

- the possibilities of saving and CO<sub>2</sub> reduction have been discussed, and
- that furthermore, it has been established which knowledge is still missing and must be investigated, and
- randomly selected involved officials can demonstrate
  - that there is advancing insight, and
  - that the process of collecting knowledge is steered.

Requirement 2.D	The organisation is a passive participant in initiatives aimed at reducing CO <sub>2</sub> within or outside the sector
All	Objective: The organisation knows what information can be of use for its projects (linked to 2.B and 2.C) and takes part in an initiative that meets its own knowledge requirements.



**2.D.1** The organisation is a passive participant in at least one (sector or value chain) initiative that is closely related to its project portfolio, by signing up to it or paying a contribution and/or sponsorship fee.

**Score guideline**

Yes (20), No (0)

**Clarification**

The *initiative* should:

- aim at reducing one of the most material CO<sub>2</sub> emissions in scope 1, 2 or 3, and
- aim at developing another (or improved) product, service or work process for their organisation, and
- be innovative.

Passive participation in an initiative comprises the ‘acquisition’ of information. The organisation should register for the initiative or provide a financial contribution to the initiative. ‘Related to the project portfolio to a major extent’ in this context is related to the organisation's quantified energy flows for requirement 2.A.1. The initiatives in the field of CO<sub>2</sub> reduction should be related to the main energy flows, of which a qualitative indication and their relation to the projects is determined in requirement 2.A.1.

An organisation can *passively participate* in an initiative that was initiated by another organisation that is certified on the CO<sub>2</sub> Performance Ladder. This then concerns activities in the framework of a *value chain initiative* (requirement 4.B), *development project* (requirement 4.D) or a *CO<sub>2</sub> emission reduction programme* (requirement 5.D). An organisation can also participate in an initiative outside the CO<sub>2</sub> Performance Ladder that meets the above three criteria for an initiative.

**Ladder assessment by the Ladder CI**

For the ladder assessment of a new<sup>34</sup> participation, the Ladder CI ascertains, among other things,

- whether the initiative suffices, and
- whether the participation has relevant measures for the organisation, based on:
  - the connection with the most important energy flows of projects, and
  - The substantiation of the selection of items or questions of the management meeting (requirement 1.D.2)

For the ladder assessment of a current<sup>35</sup> participation the Ladder CI ascertains that, among other things,

- whether the initiative suffices,
- whether *progress* in the ‘acquisition’ of information is demonstrable, on the basis of internal reports on the new information
- (when concluding participation), whether the organisation can demonstrate that it understands which measures in the initiative could be applied by the organisation in projects, and
- whether the organisation has contributed financially.

**2.D.2** The organisation plays a (limited) active part in a sector or value chain initiative that is closely related to its project portfolio.

**Score guideline**

Yes, actions/initiatives are in progress (5), No (0)

---

<sup>34</sup> Participation was started in the period to be assessed.

<sup>35</sup> Participation was shown to be satisfactory in an earlier assessment.

### Clarification

'Limited active participation' means that, based on the information obtained (requirement 2.D.1), the organisation has planned its first actions/initiatives for the integration of measures into its reduction approach and shares related experiences in the initiative.

### Ladder assessment by the Ladder CI

For the ladder assessment the Ladder CI ascertains that, among other things,

- whether a need for information has been established deliberately in the management consultation (see requirement 1.D.2), and
- whether the choice of initiatives that are participated in logically results from this, and (on the basis of internal reports on the findings) decisions are taken about the consequences for the reduction approach.

Requirement 3.D	The organisation is an active participant in initiatives aimed at reducing CO <sub>2</sub> in or outside the sector
All	Objective: The organisation contributes to and makes use of the development of new knowledge, in collaboration with others, geared towards potentially effective reduction measures.

**3.D.1** Active participation in at least one sector or value chain initiative aimed at reducing CO<sub>2</sub> in its project portfolio, through demonstrable participation in working groups, publicly advocating the initiative and/or providing information for the initiative.

### Score guideline

Yes, actions/initiatives are in progress (20), No (0)

### Clarification

If there is active participation in an *initiative* (complying with requirement 3.D), a score is automatically assigned for passive and limited active participation (this then also fulfils requirement 2.D).

Requirement 3.D must also be fulfilled in the event the organisation has a certificate on level 4 or 5.

*Active participation* in an initiative at least coincides with the 'acquisition' as well as the 'distribution' information. As long as this is the case, an initiative is suitable for active participation. The organisation must provide a financial contribution to the initiative.

An organisation can actively participate in an initiative that was initiated by another organisation that is certified on the CO<sub>2</sub> Performance Ladder. This then concerns an initiative, project or programme in the framework of a *value chain initiative* (requirement 4.B), *development project* (requirement 4.D) or *CO<sub>2</sub> emission reduction programme* (requirement 5.D). An organisation can also participate in an initiative outside the CO<sub>2</sub> Performance Ladder that meets the requirements (see 2.D.1). Initiatives listed on the SKAO website do not necessarily suffice for all organisations. The Ladder CI always checks whether the individual contribution (participation) to the initiative satisfies the specific organisation.

### Ladder assessment by the Ladder CI

For the ladder assessment of a new participation, the Ladder CI ascertains, among other things,

- whether the initiative is compliant (see requirement 2.D.1), and
- whether the participation relates to relevant measures, on the basis of:
  - the connection with the scope 1, 2 and 3 emissions for projects,
  - the ranking of the 10 most *material* emissions therein,
  - The selection of items or questions on the basis of the management meeting (requirement 1.D.2)

For the ladder assessment of a current participation the Ladder CI ascertains that, among other things,

- whether the initiative is compliant (see requirement 2.D.1), and
- whether *progress* in the 'acquisition' and 'distribution' of information is demonstrable, on the basis of internal reports on the new information, and decision-making about it, presentations and the like, and
- whether the organisation has made a financial contribution.

### Compulsory Internet Publication

The organisation publishes, at least every three years after an initial ladder assessment, and after reassessment, one document with the initiative's name, including a brief description, the initiators and the (reduction) objectives on the SKAO website. The organisation also publishes this information (free format) on its own website. This text must be replaced if the organisation has started actively participating in a new or another initiative. Not, not always or untimely publication leads to a deduction of six points.

### 3.D.2 The organisation has allocated a specific budget for this purpose.

#### Score guideline

Yes (5), No (0)

If there is active participation in an initiative (complying with requirement 3.D), a score is automatically assigned for passive and limited active participation (this then also fulfils requirement 2.D).

Requirement 3.D must also be fulfilled if the organisation has a certificate on level 4 or 5.

#### Clarification

The budget must on an annual basis also be sufficient (as proportionate contribution) to cover the other planned costs of the initiative during the entire planned duration of the initiative.

#### Ladder assessment by the ladder CI

For the ladder assessment the Ladder CI ascertains, among other things,

- whether the organisation has allocated a specific budget

Requirement 4.D	The organisation initiates development projects that facilitate reductions in CO <sub>2</sub> in the sector
L	Objective: The organisation takes on a leading role in the development and announcement of new measures for far-reaching energy or CO <sub>2</sub> reduction in the sector

4.D.1. The organisation can demonstrate that it has initiated development projects that make it easier for the sector to reduce CO<sub>2</sub> by carrying out projects, by linking its name to the initiatives through publications and the affirmation of co-initiators.

#### Score guideline

Yes (20), No (0)

#### Clarification

The activities of a *development project* must:

- focus on the reduction of material CO<sub>2</sub> emissions;
- aim at developing another (or improved) product, service or work process for their organisation;
- to lead to innovative measures. The development projects must be focused on developing new measures for category C (ambitious measures) of the measures list.

The organisation must take a leading role in the development and announcement of new measures for far-reaching energy or CO<sub>2</sub> reduction in the sector. As initiator is the organisation responsible for starting

up the development project and assembling the necessary participants. The initiator ensures that the requirements are continually fulfilled in order to count as a development project. The initiator also ensures that there is sufficient progress in the development project and that this is demonstrable at least every six months. There is sufficient progress as long as the organisation can substantiate that the objective with the specified period to add a new measure to category C of the measures list within the deadline remains feasible. A lack of progress may not last longer than six months at the time of the ladder assessment.

There must be an action plan for the development project with the following components:

- a. a description of the measure that the development project focuses on and of the proposed activities, including the planning;
- b. a description of which other initiators and/or participants are needed to make the development project a success and why;
- c. an explanation of the role of the initiator(s) and of the other participants, including their specific added value in the development project;
- d. a substantiation of the materiality of the intended CO<sub>2</sub> reduction on which the development project focuses;
- e. a description of the intended communication about the development project, including at least the compulsory internet publication requirement.

A development project is successful and completed if it resulted in a new measure that can be added to category C of the measures list. A development project is also ended if no progress has been made for six months.

After completing a development project, the organisation must take a new initiative for a development project within six months.

#### **Ladder assessment by the Ladder CI**

For the ladder assessment of a development project, the Ladder CI ascertains whether, among other things:

- the action plan is satisfactory;
- demonstrable half-yearly progress takes place;
- the publications are satisfactory.

#### **Compulsory Internet Publication**

As of 12 months after the start of the development project, the initiator(s) must regularly publish annually on at least the SKAO website. The compulsory internet publication requirement consists of a description of the development project (in the form of an article) consisting of a summary of aspects a to d including, at least, attention given to the measure concerned and the progress of the development project. The publication is uploaded via the SKAO login environment and is thus published on the organisation page on the SKAO website. The organisation also publishes this information (free format) on its own website. In addition, after completing the development project, a publication must appear in an independently published trade or sector-wide magazine to publicize the measure that was developed. Even if the development project did not result in a new measure, the knowledge acquired should be published in a professional journal or magazine upon completion. Not, not always or untimely publication leads to a deduction of six points.

#### **4.D.2 The organisation has allocated a specific budget for this purpose.**

#### **Score guideline**

Yes (5), No (0)

### Ladder assessment by the Ladder CI

During the ladder assessment, the Ladder CI determines, among other things, whether the organisation has allocated a specific budget that is sufficient for implementation of the development project.

Requirement 5.D	The organisation takes an active part in setting up a sector-wide CO <sub>2</sub> emissions reduction programme in collaboration with the government or NGO
L	Objective: The organisation succeeds in or has made an effort for a specific period and in different ways to urge other organisations in the sector to implement promising energy or CO <sub>2</sub> reduction measures.

5.D.1 The organisation can demonstrate that it is actively involved in setting up a sector-wide CO<sub>2</sub> emissions reduction programme in collaboration with the government and/or an NGO and that it makes a relevant contribution to it in the execution of projects.

### Score guideline

Yes (20), No (0)

### Clarification

The activities of the **sector-wide CO<sub>2</sub> emission reduction programme** must focus on the implementation of specific measures with proven CO<sub>2</sub> reduction in other organisations in the sector or value chain. The aim is to encourage other organisations in the sector to implement promising energy or CO<sub>2</sub> reduction measures. The programme should focus on measures from categories B or C in the measures list.

The organisation is (jointly) responsible for starting up the programme and assembling the necessary participants. At least 1 NGO and/or government and 2 other organisations must participate. The organisation itself must demonstrate its use of the measure. As the (jointly) responsible party, the organisation guarantees that the requirements are continuously met to qualify as a programme, that there is sufficient progress in the programme and that this can be demonstrated at least every six months. A lack of progress may not last longer than six months at the time of the ladder assessment.

There must be an action plan for the programme with the following components:

- a description of the measure that the programme project focuses on and of the proposed activities, including the planning;
- a motivation of the reasons why the broad implementation of the measure requires additional action, which action this concerns and which target audience of organisations is reached;
- an overview of the participants showing that at least 1 government and/or NGO and 2 organisations participate in the programme;
- an explanation of the role of all participants, including their specific input to the programme;
- an estimate and substantiation of the scope of the intended CO<sub>2</sub> reduction on which the programme focuses.
- the minimum and time-related objectives set for the programme.
- a description of the intended communication about the sector-wide CO<sub>2</sub> reduction program, including at least the compulsory internet publication requirement.

Trade associations can also play an active part in the implementation of 5.D programmes. A trade association can provide a contribution to several 5.D programmes simultaneously. This is why a trade association can also be considered as a NGO for this requirement.

### Ladder assessment by the Ladder CI

For the ladder assessment, the Ladder CI ascertains whether

- the activities of the programme are focused on the implementation of practical measures (in categories B or C of the measures list) with proven CO<sub>2</sub> reduction at other organisations in the sector or chain;
- the action plan is satisfactory;
- demonstrable half-yearly progress takes place;
- the wide implementation of the measure requires additional action and, if so, for what reasons;
- the publications are satisfactory.

#### **Compulsory Internet Publication**

As of 12 months after the start of the sector-wide CO<sub>2</sub> emission reduction programme, the certificate holder must regularly publish about the programme on the SKAO website annually. The compulsory internet publication requirement consists of a document containing a summary of aspects a to f, including at least a brief description of the measure and the other participants. The publication is uploaded via the SKAO login environment and is thus published on the organisation page on the SKAO website. The organisation also publishes this information (free format) on its own website.

This information must be replaced if the sector-wide CO<sub>2</sub> emission reduction programme is no longer sufficient, and the organisation is involved in setting up a new or different sector-wide CO<sub>2</sub> emission reduction programme. Not, not always or untimely publication leads to a deduction of six points.

#### **5.D.2 The organisation has allocated a specific budget for this purpose.**

##### **Score guideline**

Yes (5), No (0)

##### **Ladder assessment by the Ladder CI**

During the ladder assessment, the Ladder CI determines, among other things, whether the organisation has allocated a specific budget that is sufficient for the implementation of the sector-wide CO<sub>2</sub> emission reduction programme.



# 7

**CERTIFICATION IN  
ACCORDANCE WITH THE CO<sub>2</sub>  
PERFORMANCE LADDER**

## 7. Certification in accordance with the CO<sub>2</sub> Performance Ladder

This chapter goes into the method of certification in accordance with the CO<sub>2</sub> Performance Ladder. The method of certification should include, among others things, a *Ladder CI* and the auditors required competencies, which type of ladder assessments the CO<sub>2</sub> Performance Ladder differentiates when a *CO<sub>2</sub> Awareness Certificate* is awarded and what the certificate looks like. §7.2 explains when and how Ladder CI's take a sample from projects where a CO<sub>2</sub>-related award advantage was received.

### 7.1 Certification in accordance with the CO<sub>2</sub> Performance Ladder

#### 7.1.1 Competencies of Ladder Certifying Organisation and its auditors

A Ladder Certifying Institution (Ladder CI) is an institute that assesses conformity and is authorised by the SKAO to perform an *audit (ladder assessment)* provided the Ladder CI has been accredited by the Dutch Accreditation Council (RvA) or equivalent by a different accreditation organisation with which the Dutch Accreditation Council has entered into a Multi-Lateral Agreement MLA (EA/IAF) and is thus accredited for the CO<sub>2</sub> Performance Ladder. An overview of the accredited Ladder CIs is available on the website of the Dutch Accreditation Council and the SKAO.

#### Requirements of Ladder CIs

In order to be accredited for the execution of certification activities, a Ladder CI must meet ISO 17021-1– Conformity assessment – requirements for organisations that carry out audits and certification of management systems (also see the Specific Accreditation Protocol CO<sub>2</sub> Performance Ladder for Ladder CIs on the website of the Dutch Accreditation Council (RvA)).

Additional conditions for all Ladder CIs have been included in the (preliminary) agreement with the SKAO.

#### Requirements of auditors

With regard to the auditors to be involved, in particular, see Chapter 7 of ISO 17021-1. Auditors the Ladder CI has involved need to meet the following auditing capacities in addition to the necessary competency requirements:

- a. demonstrable knowledge of ISO 14064 (part 1 and 3), ISO 50001 and of the GHG Protocol (see Chapter 2, normative references)
- b. demonstrable knowledge of the CO<sub>2</sub> Performance Ladder including the harmonisation instruments.

Courses and/or training can be organised internally as well as externally. The duration of the initial training must include at least 16 hours for the above-mentioned point 'a' of which at least 8 hours on ISO 14064-1 and 14064-3. A maximum of 4 of these 16 hours may be self-study. For point 'b', the duration of the training is 12 hours, including 4 hours of self-study. Before an auditor can be declared "competent" by a Ladder CI, a competency evaluation should be carried out in practice (see ISO 17021-1, §7.2.4).

#### New Ladder CIs

The following applies to new Ladder CIs: the candidate Ladder CI submits a written accreditation application to the RvA. If the RvA has indicated that the application of a candidate CI is admissible, the candidate CI must report to the SKAO to enter into an agreement<sup>36</sup>. The candidate Ladder CI then has one year to be accredited by the RvA for the CO<sub>2</sub> Performance Ladder.

---

<sup>36</sup> The agreement arranges the mutual rights and obligations of the SKAO and Ladder CI, such as witnessing, passing on issued certificates and existing harmonisation agreements.



### 7.1.2 The ladder assessment

A certification or audit in accordance with the CO<sub>2</sub> Performance Ladder is called a ladder assessment. After a successful ladder assessment, the *organisation* receives a CO<sub>2</sub> Awareness Certificate (see §7.1.3).

The CO<sub>2</sub> Performance Ladder distinguishes an initial and annual ladder assessment and a reassessment.

- **Initial ladder assessment (ISO 17021-1, §9.3.1)**

An initial assessment is the ladder assessment implemented by an organisation and forms the basis for a CO<sub>2</sub> Awareness Certificate being issued at a new level. This can be the start-up level (e.g. level 3) but also an upgrade to a higher level (e.g. from level 3 to level 4 or 5) (see §7.1.3, Validity of the CO<sub>2</sub> Awareness Certificate).

If the organisation assumes it will rise on the CO<sub>2</sub> Performance Ladder, it is free to request a new ladder assessment from the Ladder CI at any time.

- **Annual ladder assessment (ISO 17021-1, §9.6.2)**

With an annual ladder assessment the Ladder CI tests whether the established level is still applicable. The annual ladder assessment (comprises all requirements) takes place in the year after the initial ladder assessment. In accordance with ISO 17021-1 (§9.1.3.3.), the annual assessment usually takes place within 12 months after the initial ladder assessment. This annual ladder assessment is followed by a new annual ladder assessment 24 months after the initial ladder assessment (also see §7.1.3).

- **Reassessment (ISO 17021-1, §9.6.3)**

A reassessment is the ladder assessment 3 years after the initial ladder assessment, whereby the level of certification has remained unchanged and which forms the basis of a CO<sub>2</sub> Awareness Certificate being issued at the same level.

#### **Special audit (ISO 17021-1, §9.6.45)**

A Ladder CI should carry out an extra intermediary assessment if:

- the Ladder CI has in the meantime been informed by the SKAO or another (concerned) party has been informed about major shortcomings,
- there are signals giving the Ladder CI a cause to doubt the proper functioning of the CO<sub>2</sub> management system.

A special audit does not always have to be carried out at the location of the certified organisation. The Ladder CI may come to an assessment by requesting relevant information.

#### **Explanation of the ladder assessment**

Each organisation that wants to be certified for a specific ladder level, evaluates the functioning of the CO<sub>2</sub> Performance Ladder in its *organisation* and its CO<sub>2</sub> performances on the basis of the audit checklists.

For each ladder assessment, the Ladder CI checks:

- the organisational boundary (§4.1) and *organisation size* (§4.2) of the organisation, and
- whether the organisation meets the general requirements (§6.1), and
- the requirements of the *audit checklist* (§6.2).

The ladder assessment follows the rules as laid down in ISO 17021-1 (Chapter 9).

- The Ladder CI must draw up a written report of each audit in accordance with ISO 17021-1 (§9.4.8). The report must be drawn up in such a way that there is enough information later on to be able to justify the chosen procedure (for instance, in case of objections/appeals).
- The Ladder CI must keep an archive with information about the audits that have been carried out (ISO 17021-1 §9.9).
- When a ladder assessment is carried out by the Ladder CI, it must include at least one working visit by the Ladder CI to the company location. A ladder assessment based solely on a desk review is insufficient and, as such, unacceptable.

In addition, the Ladder CI must comply with the following regulations:

- a. During the (obligatory) opening meeting, the following at least will be emphasized by the Ladder CI:
  - During the ladder assessment the Ladder CI does not make known any points;
  - The results of the ladder assessment will first be subjected by the Ladder CI to an independent technical review before the final conclusion is released to the organisation;
  - The Ladder CI and SKAO have a complaints procedure.
- b. During the ladder assessment, the auditor names (if relevant) the deviations with regard to a requirement with the possible *deviations* with regard to a requirement with the possible consequences, the necessity of extra information or documents, proof, but not the number of missed or assigned points per requirement;
- c. A work visit (of the ladder assessment) must be carried out by at least two auditors for large organisations on level 4 and/or 5;
- d. During the close-out meeting, the auditor does not commit himself on the level achieved and emphasizes that an independent technical review is still to come;

### **The role of the objective per requirement in the assessment**

The objectives per requirement have a primary role in the *internal audit* and the *management review* of the organisation. These form the basis for the assessment by the organisation on whether the CO<sub>2</sub> Performance Ladder has actually been effectively implemented in the organisation.

In the assessment by the Ladder CI meeting the requirements is leading in assigning points: the objectives per requirement cannot lead to an addition or deduction of extra points.

In case of doubt when carrying out the ladder assessment of an individual requirement, the Ladder CI can use the objectives per requirement as an aid in the interpretation of the requirement.

In case of doubt about the assessment of an individual requirement and in case of doubt about whether the CO<sub>2</sub> Performance Ladder actually is in use in the organisation in accordance with the objectives, the Ladder CI can make further assessments in order to decide on the individual requirement.

### **Expert judgement when not fully meeting a requirement**

The maximum (intermediate) score per requirement is indicated in §6.2 under the heading 'Score guideline'. The maximum score or maximum intermediate score can only be awarded if the criterion concerned has been fulfilled fully and demonstrably. If a criterion is only fulfilled partially, the Ladder CI must award a (proportional) score that he believes corresponds to the degree to which fulfilment has been demonstrated. We apply linear interpolation, rounded off in whole points. For example, if on the basis of expert judgement (of the Ladder CI) the requirements have been fulfilled for 40%, then 40% of the maximum score or maximum intermediate score is awarded.

### **Time spent on ladder assessment**

The audit days table is published on the SKAO website. This is a normative document for Ladder CIs used to determine the minimum audit time based on organisation size and the (desired) Ladder level.

### **Sample for visiting (subsidiary) locations**

Mandatory Document 1 (MD1) requires that a sample is taken from all business locations within the boundary of a 'multi-site' organisation. The prescribed sampling method from MD1 continues to guide the site visits of 'multi-site' organisations for the initial assessment, annual assessment and reassessment. In exceptional cases, a Ladder CI may decide to deviate from MD1 as long as they perform a risk analysis in accordance with the method described in the document 'Method for determining the multi-site sample size' as also published on the SKAO website.

### **About the role of an external advisor of the customers during the ladder assessment**

If an external advisor speaks on behalf of the organisation during the ladder assessment, this is evidence that the organisation is not CO<sub>2</sub>-aware. The role of the advisor must therefore be limited to the passive role of prompter during the ladder assessment. The organisation itself is active and a spokesperson.

### Subsequent arrangements and corrective measures

The organisation has a maximum of three months to take additional/*corrective measures* and/or provide missing documents. This is the case if during the ladder assessment *deviations* have been noted or insufficient points have been obtained to continue the existing level on the CO<sub>2</sub> Performance Ladder. If the organisation exceeds these three months in the case of an *initial ladder assessment*, a completely new initial ladder assessment must be carried out. When exceeding the three-month deadline for an *annual ladder assessment* and *reassessment*, the certificate is suspended and, if necessary, a certificate is issued for the level where the organisation does meet the requirements.

### Ladder assessment within three months

For a ladder assessment, all underlying levels need to be included. The Ladder CI may make exceptions if less than three months have passed since its last ladder assessment and there is no reason to assume that the requirements and/or their implementation have changed, leaving aside immaterial obvious modifications. If an organisation completes an (annual) assessment at level 3 and moves to level 4 or 5 within 3 months, the Ladder CI will issue a new certificate with a validity period of 3 years.

### Initial ladder assessment: to Level 5 in one go

Under certain conditions, an organisation can certify itself on level 5 in one go.

These conditions are:

- The organisation has an operational energy management system that demonstrably functions for at least 1 year;
- The organisation has successfully met energy savings 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. These must be demonstrably converted into CO<sub>2</sub> reduction objectives for the Ladder assessment.

#### 7.1.3 The CO<sub>2</sub> Awareness Certificate

A *Ladder CI* awards CO<sub>2</sub> Awareness Certificate in case of a positive ladder assessment. A ladder assessment is positive when an *organisation* meets:

1. The general requirements of the CO<sub>2</sub> Performance Ladder (see §6.1), and
2. it meets the minimum requirements for Angles A, B, C and D of the relevant level, and the requirements of the lower-ranking levels (see §6.2), and
3. the sum of the weighted scores of a specific level is at least 90% of the maximum score.

The Ladder CI provides the organisation with the CO<sub>2</sub> Awareness Certificate. The SKAO receives a copy of the certificate. A new CO<sub>2</sub> Awareness Certificate is issued when information changes on the certificate, such as a change of level, boundary, organisation size or version number (see text below). The Ladder CI informs the SKAO of all cases of terminated certificates.

### Validity of the CO<sub>2</sub> Awareness Certificate

The organisation gets a (new) CO<sub>2</sub> Awareness Certificate at the first *initial ladder assessment* and the *reassessment*. If the organisation assumes it will rise on the CO<sub>2</sub> Performance Ladder, it is free to request a new, initial ladder assessment from the Ladder CI at any time.

This ladder assessment is regarded as an initial ladder assessment and is complete (unless within three months, see §7.1.2). The CO<sub>2</sub> Awareness certificate is valid for three years after the date of issue.

If there is an intermediate 'change to approval' or 'scope change', the validity of the CO<sub>2</sub> Awareness Certificate does not change. The *annual ladder assessment* will then be carried out 12 months after the initial ladder assessment at the latest.

In case of 'Change to Approval':

- Only the changed information on the CO<sub>2</sub> Awareness Certificate (and in the annexes) is adapted.
- The indicator date remains the first initial ladder assessment and the end date remains the same as the end date of the original CO<sub>2</sub> Awareness Certificate.
- Because this is a matter of a changed certificate, the certificate will get a different sequence/version number (after all, this needs to be a unique number).

There is at least a 'Change to Approval' in case of changes in:

- the level when developing within three months (see §7.1.2). When developing within three months after the previous ladder assessment, only the additional requirements will be assessed.
- the boundary. If the start organisation remains the same, only the certificate annex needs to be updated, if necessary.
- the *organisation size*. If the organisation size (see §4.2) (the organisation changes from 'large' to 'medium size' or 'small', or from 'medium size' to 'small'), only this information will be updated on the certificate.<sup>37</sup>
- the version of the certification scheme. The Ladder CI acts in accordance with the transition arrangement the SKAO lays down. If according to the transition regulation a completely new (initial) ladder assessment is necessary, a new certificate will follow with a duration of three years. In case of small changes, the transition arrangement may lay down that the 'upgrade' to new version can be carried out during a regular annual ladder assessment. The end date of the new certificate is then equal to the end date of the original CO<sub>2</sub>Awareness Certificate.

#### Annual contribution to the SKAO

The CO<sub>2</sub> Awareness Certificate is not valid until the organisation pays the required annual contribution to SKAO (see §6.1.4 and [www.skao.nl](http://www.skao.nl)). Before issuing a new certificate or a positive annual ladder assessment, the Ladder CI checks whether the organisation has met its payment obligations towards the SKAO. A new certificate **cannot** be issued if the organisation cannot demonstrate that it has met its payment obligations.

In case of payment arrears, the SKAO has the right to remove the organisation page from the SKAO website. The result is that a positive annual ladder assessment is not feasible because the organisation does not meet the compulsory internet publication requirement. The SKAO will inform the relevant Ladder CI about this.

---

<sup>37</sup> If the organisation size increases (from 'small' to 'medium size' or 'large', or from 'medium size' to 'large'), there are additional requirements as of level 4 and 5 that the organisation must meet and there can never be a Change to Approval.

### Layout CO<sub>2</sub> Awareness Certificate

In the layout of the certificate, ISO 17021-1 §8.2.2 is guiding. With emphasis, the SKAO states that:

1. The name of the certificate is: '**CO<sub>2</sub> Awareness Certificate level N**', whereby **N** can have the value 1, 2, 3, 4 or 5. A certificate indicates the highest level that has been achieved and the date on which it was issued. Below it says:  
*'The management system for CO<sub>2</sub>-awareness action of organisation X<sup>38</sup> meets level Y<sup>39</sup> of the CO<sub>2</sub> Performance Ladder Handbook Version Z.Z<sup>40</sup>'*
2. Each certificate is a unique document with a unique number, preferably the size of one A4, with a unique number. The number is issued by the Ladder CI. If relevant, the certificate mentions a reference to an annex.
3. The certificate shows at least:
  - I. The legal name and the number of the registration at the Chamber of Commerce of the certified organisation and a description of the contents of the "organisational boundary" (see comment below);
  - II. The name of the Ladder CI;
  - III. The name and signature of the authorized representative/qualified employee of the Ladder CI;
  - IV. The expiry date of the certificate.
  - V. An indication of the *organisation size* (in accordance with §4.2): small, medium or large;
  - VI. A description of the certification scopes (also of the products or services in question and the activities (processes) that apply to the organisation), including an indication of the NACE code (see remark 1 below).
  - VII. Whether the certificate has been issued under RvA accreditation, the logo of the RvA.
4. It must be clear to everyone that a branch certificate is not an isolated certificate and cannot be seen separately from the main certificate.  
If a branch certificate is issued for part of a branch that comes under a main certificate, it should be mentioned on this branch certificate which main certificate this belongs to (by mentioning the name of the main certificate plus the certificate number). If a branch certificate is issued for part of a branch that comes under a main certificate, this should be explicitly mentioned on the main certificate under the description of the organisational boundary ("*name legal entity*- branch certificate of *name main certificate*").  
Only CO<sub>2</sub>-awareness main certificates are mentioned on the website of SKAO.

Comment on the organisational boundary:

1. The organisations that are part of the organisational boundary must be stated on the certificate, indicating the name of the legal entity as filed in the register of the Chamber of Commerce. Trade names are not permitted. In addition, per legal entity, belonging to the boundary, the NACE code must also be mentioned (in such detail that the activities of the entity become clear). However, the boundary is leading for the ladder assessment, not the scope.
2. If necessary, an annexe can be appended to the certificate. This annex must be attached to and published together with the certificate.
3. An incorrect reporting of the legal entity of an organisation results in the organisation not being able to claim the notional discount on a tender notice.

#### 7.1.4 Certificate takeover by another Ladder CI

An organisation with a valid CO<sub>2</sub> Awareness Certificate and/or the Ladder CI may decide to terminate the certification agreement. The organisation is thereafter free to commission another Ladder CI. IAF MD2 applies to certificate transfer.

---

<sup>38</sup> Referring to the organisational boundary stated on the Certificate, as indicated in the Handbook.

<sup>39</sup> 1 through 5 is filled in here.

<sup>40</sup> Fill in correct version.

### 7.1.5 Harmonisation

Further interpretation of the requirements is discussed for harmonisation (possibly anonymous) in the Technical Committee meetings. If an organisation does not agree with the interpretation of a requirement by the Ladder CI, the organisation can ask its Ladder CI to set the agenda to discuss the difference in interpretation for the next Technical Committee meeting.

#### Status harmonisation instruments

Harmonisation matters are discussed in the Technical Committee (TC) or during Harmonisation meetings. A harmonisation instrument is a product of the TC, and will be submitted to the Central Board of Experts. Laid down harmonisation instruments are published on the website of the SKAO 10 days after determination by the Central Board of Experts at the latest. Harmonisation instruments are binding (normative) and apply upon publication on the SKAO website ([www.skao.nl/harmonisatiebesluiten](http://www.skao.nl/harmonisatiebesluiten)) or at a later date specified in the harmonisation instrument.

### 7.1.6 Clarification of attendance

Guaranteeing the quality (through, among other things, attendance) of the executed ladder assessments is the task of the Dutch Accreditation Council.

The SKAO can decide to attend CO<sub>2</sub> Performance Ladder assessments on level 3, 4 and 5 to assess whether the certification scheme works and is effective. During the attendance the SKAO fulfils the role of observer. This means that the SKAO cannot intervene in the Ladder CI's ladder assessment. This does not stop the SKAO from regularly exchanging additional information, asking additional explanation, etc. with the auditors of the Ladder CI.

Note: these interventions can only take place outside of the presence of the organisation concerned in the audit.

Significant Nonconformities the SKAO notices during the attendance, may be passed on to the Dutch Accreditation Council.

#### Preparation of attendance

The SKAO informs the Ladder CI at least 10 weekdays before the *audit* whether and who is making use of the attendance opportunity. The Ladder CI is then responsible for making appropriate agreements with the organisation to be certified.

In preparation, the Ladder CI must, at least five weekdays in advance, provide the SKAO with the following information:

- a clear description of the organisational boundary of the organisation;
- an audit plan drawn up by the Ladder CI (only the main outlines: which actions, who, when, where);
- information on the auditors deployed by the Ladder CI (stating/indicating the lead auditor and auditor if applicable);
- additional logistical information related to the audit (date and location of the audit).

The SKAO approaches the organisation itself for information and the *portfolio* with available documents.

The SKAO will treat any information provided for the benefit of attendance as confidential.

## 7.2 An explanation of the sample of projects for which a CO<sub>2</sub>-related award advantage was obtained

### What the sample relates to

The objectives and requirements of the CO<sub>2</sub> Performance Ladder concern the whole organisation including all projects. The activities in projects are derived from the policy on a business level. The Ladder CI takes a sample from the projects throughout the assessment for which a *CO<sub>2</sub>-related award advantage* was received. For the requirements for projects, see general requirement 6.1.2. The Ladder CI can use the *project file* for this. The following rule applies to the sample.

### Taking and using the random test

1. The *organisation* uses the SKAO login environment draws up a list of the projects for which a CO<sub>2</sub>-related award advantage has been obtained.

For each project, the organisation indicates:

- the name of the project;
  - the name of the contracting authority;
  - The current phase of the project (awarded, in progress, completed);
  - the location of the project;
  - the financial magnitude (in euros) of the project upon award;
    - less than €250,000
    - € 250,000 to € 1,000,000
    - € 1,000,000 to € 5,000,000
    - € 5,000,000 to € 50,000,000
    - more than € 50,000,000
  - In the case of a consortium: the portion of the organisation in the project (in percentages) and with which other consortia the project will be carried out;<sup>41</sup>
2. A sequence number is issued to each of these projects. The organisation sends this list to the Ladder CI before the ladder assessment.
  3. The Ladder CI determines the required size (N) of the sample based on the total number of projects (P) with the status 'in progress' on the list that occurs or occurred during the assessment period (see Table 7.1).
  4. The Ladder CI selects by drawing lots or uses common sense (where the type of project, scope and duration play a role), once only, the number of serial numbers than exactly correspond with the required size of the sample. It is irrelevant whether projects were already part of a random selection in a previous ladder assessment.
  5. The Ladder CI visits locations of projects in principle in consultation with the organisation. However, the Ladder CI reserves the right to arrive unannounced at a project location.

Table 7.1. Random selection size for projects with CO<sub>2</sub>-related award advantage

P	N		P	N		P	N		P	N	
1	1		6	3		11	5		16	5	
2	2		7	4		12	5		17	6	
3	3		8	4		13	5		18	6	
4	3		9	4		14	5		19	6	
5	3		10	5		15	5		≥20	7	

<sup>41</sup> If multiple organisations of a certified organisation are active in a consortium, the total share of these organisations is meant.



## Colophon

Title: CO<sub>2</sub> Performance Ladder 3.1 Handbook

Publication date: 22 June 2020

Authors: Maud Vastbinder, Gijs Termeer & Tijmen de Groot

The CO<sub>2</sub> Performance Ladder and Handbook 3.1 are originally Dutch and accredited by the Accreditation Council. For all translations of the Handbook, the Dutch version prevails in the event of deviations or differences of interpretation. In case of uncertainty, please contact SKAO, the owner of the CO<sub>2</sub> Performance Ladder. No rights can be derived from translations.

The Foundation for Climate Friendly Procurement and Business

Zuilenstraat 7a

3512 NA Utrecht

030-711 6800

[www.skao.nl](http://www.skao.nl)