

HOW TO USE THE CO₂ PERFORMANCE LADDER

**A PRACTICAL
MANUAL FOR COMPANIES**

**PART 1:
CERTIFICATION UP TO LEVEL 3 INCLUSIVE**

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FOREWORD

The purpose of the CO₂ Performance Ladder is to realise a substantial increase in companies' CO₂ reduction by encouraging measures within operational management, projects and the supply chain. The CO₂ Performance Ladder offers companies a structured approach with which they can also obtain an award advantage during tendering processes. In practice, the ladder also provides companies with long-term energy and cost savings. More than 800 valid certificates have now been issued (covering more than 2,500 companies) and more than 75 clients use the ladder in invitations for tender, including the Directorate-General for Public Works and Water Management (Rijkswaterstaat), ProRail (the Dutch national railway network manager), and a rapidly growing number of regional and local authorities.

This Practical Manual is intended for companies which have a serious desire to start implementing the CO₂ Performance Ladder at Level 3. Level 3 is the level at which most companies start. Reading Part 1 will suffice for an initial introduction. What impact will the introduction of the ladder have on your company in the long term and what benefits, alongside the award advantage, will it bring for you and your clients? What exactly will meeting the requirements mean for your company's activities? Where do you start? How do you maintain Level 3? The Practical Manual describes what is involved in the certification process and what will happen within your company once you have received the certificate. You can use this manual to familiarise yourself with the ladder system and then set about meeting the requirements. Companies wishing to progress to Levels 4 or 5 should read Part 2 of the Practical Manual.

A key feature of the ladder is that companies are free to shape implementation in their own way. By describing possible approaches and potentially sound solutions, our aim is to help companies achieve the desired result (CO₂ reduction) efficiently and effectively. Needless to say, you are always free to choose your own approach, provided that you meet the requirements of the CO₂ Performance Ladder. These requirements are described in the CO₂ Performance Ladder 3.0 Handbook of 10 June 2015, which is the standard against which you will be assessed.

With this Practical Manual, we hope to help you one step further on the way towards a successful implementation of the CO₂ Performance Ladder and thus further increase the ladder's impact on CO₂ reduction, innovation and collaboration between companies.



Gijs Termeer

*Foundation for Climate Friendly
Procurement and Business (SKAO)
Summer 2017*

1 INTRODUCTION

The CO₂ Performance Ladder encourages companies to contribute towards the reduction of CO₂ emissions by taking practical measures, working on innovation and sharing their knowledge, both internally and within the supply chain.

The requirements which must be met in order to obtain a CO₂ Awareness Certificate are described in the **CO₂ Performance Ladder 3.0 Handbook** of the Foundation for Climate Friendly Procurement and Business (Stichting Klimaatvriendelijk Aanbesteden en Ondernemen, SKAO). The Handbook offers companies substantial freedom in choosing how to achieve CO₂ reduction internally and within their own chains. It also enables them to design the process through which they can obtain a certificate themselves.

SKAO developed this practical manual in close collaboration with Rijkswaterstaat, ProRail, the Dutch Construction and Infrastructure Federation (Bouwend Nederland) and a number of SMEs in order to make the CO₂ Performance Ladder more accessible for companies. The procedure described in this practical manual is one proven way of meeting the Handbook's requirements, but companies are still free to implement the CO₂ Performance Ladder in a different way, provided that the Handbook's requirements are met.

1.1 Objective and purpose of this practical manual

The purpose of this practical manual is to give you specific points of reference that enable you to launch a CO₂ reduction policy within your company and obtain a CO₂ Performance Ladder certificate. The benefits of implementing the CO₂ Performance Ladder and the exact implications for your day-to-day work will rapidly become clear to you. This manual sets out:

- What is required in order to obtain a CO₂ Awareness Certificate at Level 3 (the level at which most companies start);
- What you need to do in order to progress to Levels 4 and 5 of the Ladder;
- How you maintain the system at Level 3 after having obtained the certificate;
- How to realise the main goal of achieving a substantial CO₂ reduction in an efficient manner.

This practical manual is designed to show you in a convenient and accessible way exactly what obtaining and retaining a CO₂ Performance Ladder entails. To this end, the criteria from the CO₂ Performance Ladder Handbook have been reproduced here in simplified form. The Handbook should be used as the guiding principle in the unlikely event of any contradiction between the current version of the Handbook and this practical manual, or where it does not reproduce the criteria in full. Please also consult the **terms and definitions** in Chapter 3 of Handbook 3.0 for a more detailed explanation of the terms used.

Our primary objective is to ensure that you not just obtain the certificate but also make a substantial contribution towards CO₂ reduction by actually starting to save energy, acquiring knowledge and introducing practical measures for projects.

1.2 Overview

The CO₂ Performance Ladder has five levels. When choosing the correct level for you, you will have to weigh the potential award advantage in tender processes against the effort that will be acquired to reach that level. Further information on the CO₂ Performance Ladder system, general requirements and the choice of a level can be found in **Chapter 2**. Once you have decided on a level, you can start implementing the CO₂ Performance Ladder. **Chapter 3** specifies the various activities belonging to the implementation process for Level 3. If your ambition is to progress to Levels 4 or 5, **Chapters 4 and 5** shows you what you need to do in order to reach the higher levels of the CO₂ Performance Ladder. Once the implementation process has been completed and you have obtained the CO₂ Awareness Certificate, your CO₂ policy will have to be implemented and developed further. **Chapter 6** contains more information on this post-certification period.

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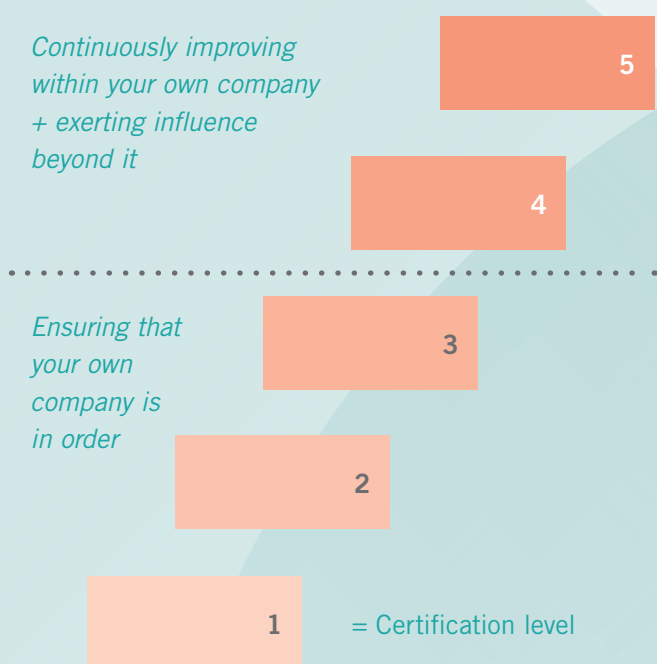
THE CO₂ PERFORMANCE LADDER



2 THE CO₂ PERFORMANCE LADDER

2.1 The ladder system

A company must meet the general requirements and the requirements within four aspects (A, B, C and D) for each level of the ladder in order to obtain and retain its certificate. Up to Level 3 inclusive, the CO₂ Performance Ladder focuses in particular on the company itself. The company's CO₂-related activities concern the entire company, including all its projects (see Chapter 2.2 for an explanatory notes on projects).



The higher you move up the ladder, the more your CO₂-related activities are anchored within your organisation and the greater your insight into or focus on activities taking place outside your company, such as within the supply chain or the sector.

ASPECTS

Insight into your CO₂ emissions and specific policy aimed at making reductions are the foundation of the CO₂ Performance Ladder. However, the ladder goes beyond merely providing insight into your CO₂ emissions and establishing targets that enable you to reduce them. It requires you to communicate your CO₂ policy with a number of deliberately selected target groups. Special provision has also been made for innovation, as this process encourages companies to organise innovative initiatives or to participate in them.

For each level, your company will be given a place on the CO₂ Performance Ladder based on a set of requirements. Those requirements correspond to four aspects:

- **A – Insight:** Determining energy flows and preparing an emission inventory (CO₂ footprint);
- **B – Reduction:** Developing and implementing measures to reduce energy and CO₂ activity;
- **C – Transparency:** Providing internal and external communication on the CO₂ policy;
- **D – Participation:** Taking part in initiatives that pertain to CO₂ reduction within the sector.

LEVELS

The CO₂ Performance Ladder has five levels:

- Levels 1, 2 and 3 concern CO₂ management and its challenging reduction targets within your own organisation;
- Level 4 also focuses particularly on contributing to CO₂ reduction within the chain as well as on innovation;
- At Level 5, the company shows that it has achieved the ambitious targets which it set itself, including through cooperation within the sector and by independently adjusting procurement, products and/or processes in-house.

Requirements that you must meet are specified for all of the aspects (A, B, C and D) for each level. A target, which briefly describes what the ladder will bring about within your company if you implement it properly, is also specified for each requirement. The target for each requirement will help you as a company to find out whether your interpretation of the requirements is consistent with the intention and the 'spirit of the ladder'.

The requirements for all lower levels will also have to be met for the next stage to be achieved. Experience shows that many companies opt to become certified at Level 3 and then progress to Levels 4 and 5. For this reason, joining at Level 3 has been taken as the starting point in the first part of this practical

manual (Chapter 3). Subsequently, Chapters 4 and 5 describe Levels 4 and 5. Although the vast majority of companies join at Level 3, Levels 1 and 2 can also be of practical use as a positioning tool for a company which is considering certification. These lower levels can also be drawn on in the practical preparations for Level 3.

2.2 General requirements of the CO₂ Performance Ladder

The CO₂ Performance Ladder sets a number of general requirements which always apply at all levels. Two of those requirements are content-related and will help you to implement a long-term policy that will result in continuous improvement of your performance within your company and your projects. The other requirements concern the procedure for registering with SKAO that you will undergo on your way towards certification.

CONTINUOUS IMPROVEMENT

The Plan-Do-Check-Act (PDCA) steering cycle will help your company to implement your approach towards

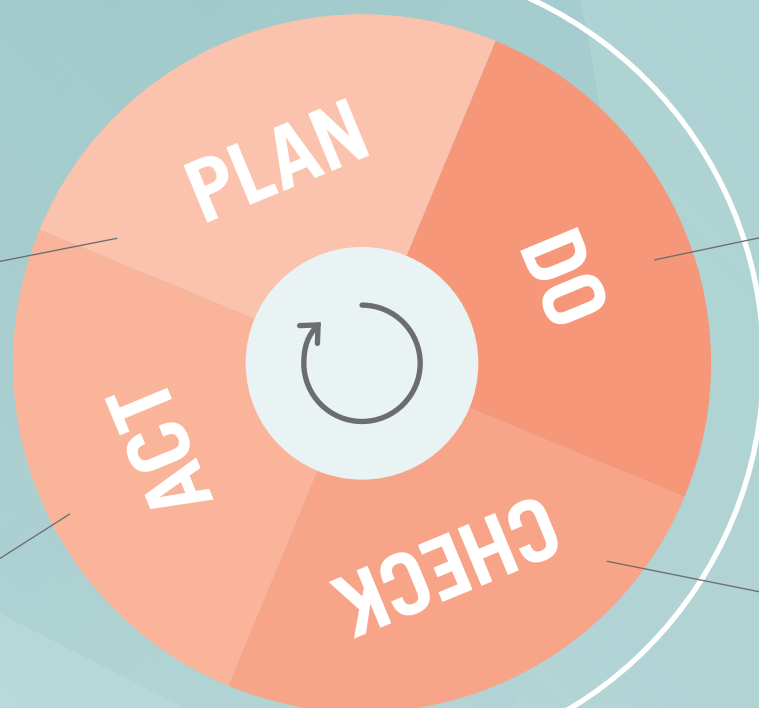
CO₂ emissions in a structured manner. This way, you will keep control of your implementation process and achieve continuous improvement of your approach towards CO₂ emissions and performance. You will set this steering cycle in motion during the initial implementation of the CO₂ Performance Ladder. Once you have obtained the certificate, you can use the steering cycle to monitor periodically whether the plans made (Plan) and the method of implementation (Do) are still in compliance (Check) and make adjustments or additions (Act) where necessary. For instance, as you are progressing through the cycle, it may emerge that the current measures are insufficient to achieve the targets. Taking additional measures will then ensure that adjustments are made in good time. You may also come across new measures that you wish to add. As part of the continuous improvement process, you might also need to formulate new targets in order to remain ambitious, since monitoring has revealed that the current targets have already been achieved. The annual **internal audit**, the results of which you will discuss and record in an annual **management review** (see also Chapter 6), will turn out to be an important tool as you go through the PDCA cycle; in particular, the Check step.

Start of implementation:

- *Baseline measurement*
- *Targets*
- *Procedures*

Determine targets, measures and timetable

Make adjustments on the basis of the progress made and amend the plan as appropriate



Execute the plan

Monitor the progress made on the plan

PROJECTS

Implementing the CO₂ Performance Ladder encompasses all the activities of a company, including its projects (see the adjacent box). The projects that make up the company's primary process will often be where benefits can be gained. As such, the CO₂ policy must be reflected in the projects. However, you will determine at the company level the most efficient way of achieving a CO₂ reduction in all those projects and of obtaining the certificate for your company as a whole. The CO₂ management method and the reduction measures taken in the projects are derived from the company-level policy. They may include, for example, generic measures that you apply in all your projects. Of course, opportunities for additional reduction may arise during individual projects. At the same time, as a result of an efficient company-level approach and differences between projects, certain measures may not be applied in every project.

The word **company** is used in this Manual for **projects** implemented plus **overheads**.

Examples of **projects**:

- A construction project or maintenance contract (contractor);
- A consultancy or design commission (engineering firm);
- The supply of goods or services (transport company).

Examples of **overheads**:

- The head office or regional offices;
- A central warehouse.

For instance, you may find in practice that one project offers substantial opportunities for CO₂ reduction and another slightly fewer. Provided you are able to achieve the intended CO₂ reduction efficiently at company level, such differences between individual projects will exist.

ATTRIBUTION OF CO₂ EMISSIONS TO PROJECTS

Among other things, the above process means that the company will have insight into its energy consumption within projects. To gain that insight, you could translate the CO₂ footprint (Scope 1 and 2) of the entire company to the CO₂ footprint of the projects conducted by means of a distribution formula (see Chapter 3.2 for more information on the method for attributing emissions to projects). You do not need to prepare a footprint for each project. However, doing so could help you to improve your insight into energy consumption, emissions or the impact of measures, and it may therefore be a useful step.

ABILITY TO DEMONSTRATE IMPLEMENTATION IN PROJECTS

The administrative consequence of including all projects in the company's CO₂ reduction approach is the ability to demonstrate at the company level, using documentary evidence, that your CO₂ policy is generally being implemented within the entire project portfolio and that the company policy is reflected in projects. You will only need to demonstrate application of the policy for each individual project through separate documentation for projects with an award advantage. This process will not be required for all other projects. The project for which you have obtained a CO₂-related award advantage is part of the project portfolio and therefore part of the company's CO₂ reduction approach, just as any other projects. However, the ladder requires you to demonstrate through documentation that the company approach is actually reflected at the project level. You always have the option to create individual records for each individual project.

A project with an award advantage has a separate status only as far as the furnishing of documentary evidence for the audit is concerned. In other words, there is no difference between similar projects with and without an award advantage when it comes to the practical implementation of your CO₂ policy at the company level; the same measures are applied for both types of project, irrespective of whether an award advantage has been assigned. Carrying out additional reduction measures in a project with an award advantage, on top of company-level measures, is not a prerequisite for the certificate.

One way of dealing with this situation is to choose an individual project portfolio for projects with an award advantage. This solution will enable you to demonstrate easily to the certification body that the requirements are being applied in the project. In addition, if you have a client wishing to know more about your project, the project portfolio will be a useful tool in communications with that client. For internal reasons, it may be useful as well to have a project portfolio, because it will facilitate control and internal communication at the project level. This structure will be relevant, in particular, to larger, long-running projects (even where there is no award advantage).

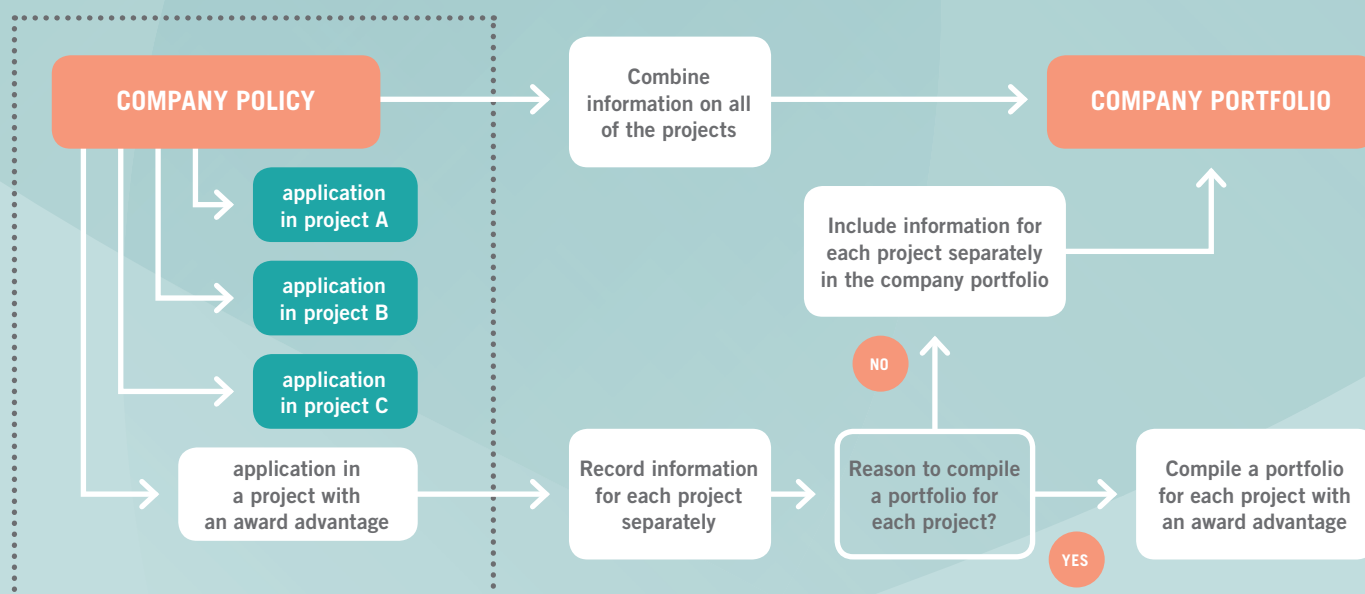
Nevertheless, you always have the option of demonstrating that the policy is reflected in a project with an award advantage in another way; e.g. by including separate sections for projects with an award advantage in your company portfolio. Creating a project portfolio is not a requirement, just one approach that you might want to take.

ABILITY TO DEMONSTRATE IMPLEMENTATION IN PROJECTS WITH AN AWARD ADVANTAGE

Your company's efforts will focus on all of your projects. Projects with an award advantage have a special status during audits; you must be able to demonstrate with documentary evidence how you are applying the requirements of the CO₂ Performance Ladder for each specific project in that category.

It is for you to decide how best to organise the evidence provision. Handbook 3.0 does not prescribe a method, but you must at least ensure that the projects with an award advantage are covered in your documentary evidence at the company level. It is also important to start documenting your CO₂-related activities for a project with an award advantage from the outset, even if you are not yet certified.

Using a project portfolio might be a more efficient method. The word project portfolio does not feature in the SKAO Handbook 3.0. It has been introduced here to name the set of documents containing all the information on CO₂-related efforts within a single project.



PROCEDURE FOR REGISTERING WITH THE SKAO

To comply with the requirement for compulsory online publication and to complete the List of Measures, your company will have to be registered with the SKAO before the first audit. You can register through the website <https://mijn.skao.nl/register>. During the registration process, the SKAO system will record your details and prepare the invoice for the contribution to the SKAO. The amount of the annual contribution depends on the turnover level and can be found at www.skao.nl/costs. Once the invoice has been paid, you will receive login codes for your own company page. You can use that page to upload documents on your CO₂ policy as part of the requirement for compulsory online publication (see Chapter 3.7) and gain access to the List of Measures (see Chapter 3.3). If you go on to obtain your certificate, the SKAO will add it to your company page and publish that page. From that point onwards, you will be identifiable as a certified company on the SKAO site.

Register your company with the SKAO before your first audit through <https://mijn.skao.nl/register>

Pay the contribution to the SKAO using the invoice sent to you

Once payment has been made, you will receive login codes for your own company page on the SKAO website, which can be accessed through <https://mijn.skao.nl/login>

Upload the documentation on your CO₂ policy in accordance with the requirements for compulsory online publication and complete the List of Measures

If you go on to obtain your certificate, it will be added to your company page and that page will be published

Your company information, certificate and CO₂-related documentation will then be available to view for visitors to the SKAO site

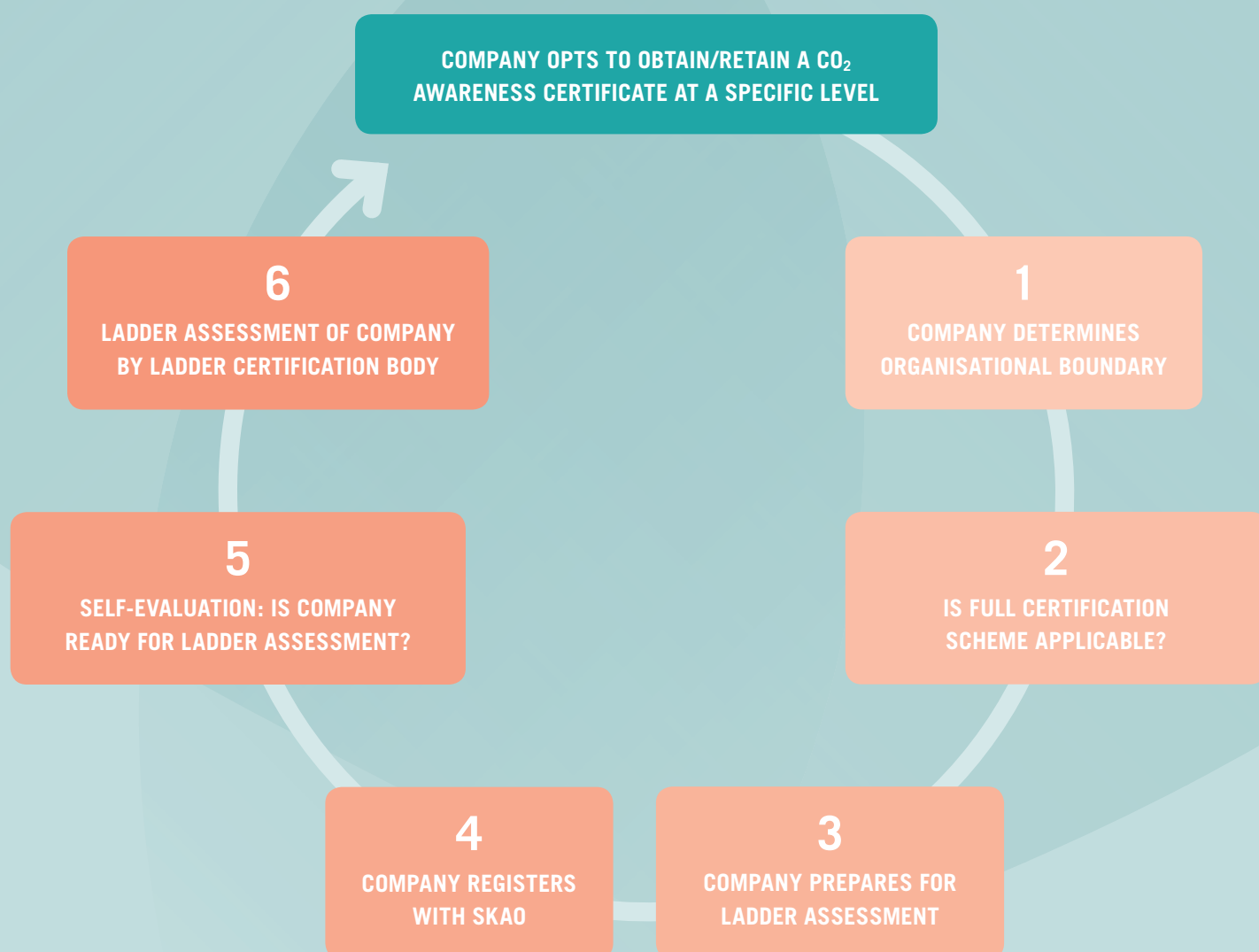
2.3 On your way towards certification

If you wish to be certified on the CO₂ Performance Ladder, be aware that it will take time to implement the system within your company. To this end, you should start promptly and schedule a meeting with the Certification Body (Certificerende Instelling, CI) at the beginning of the process.

In principle, with the assistance of a manager who is responsible for Quality, Health & Safety and the Environment (KAM manager) and who has experience of management systems such as ISO 9001, you can start work on the process leading to Level 3 and may well receive the CO₂ Awareness Certificate within three to four months. It is also likely that several other people in the organisation will be closely involved, including the management board for the decision-making process, leadership and exemplary conduct, as well as the administrative department for data collection.

Your company's starting position will have a substantial impact on the efforts required to implement the CO₂ Performance Ladder. For example, if you already have an idea of your energy consumption or if you are engaged in energy and CO₂ reductions for other reasons, time will be saved during implementation. Carrying out measures with the aim of limiting CO₂ emissions may mean that many more people within the company have to adjust their working methods. Who those people are and how large a group they make up will depend on the measures formulated by the company itself. Company-specific factors, such as the complexity and size of the organisation, the number of business locations and the diversity in primary processes, will have an impact on the efforts required.

Once implementation has been completed, a Certification Body will assess the system at the level used by you. Following this assessment, you will receive an Awareness Certificate at the approved level.



2.4 Tendering with a CO₂-related award advantage and choosing the level

If you are bidding for a tender where an award advantage is granted on the basis of the CO₂ Performance Ladder, you can make use of the opportunity to obtain a fictitious award advantage. How this process will work depends on the tendering approach taken by the contracting authority concerned and is described in the tender documents. You will always have to show that an award advantage has rightly been granted to your company.

THE BUSINESS CASE: AN EXAMPLE AT LEVEL 3

A sample business case for Level 3 has been included below to explain what tendering with the aid of a CO₂ Awareness Certificate could mean for you and how much you will have to spend. We have taken as a starting point a homogeneous company with 100 employees and a single office in the Netherlands that performs a single type of project, e.g. a transport company. The company itself will be best placed to estimate the effort required in order to implement individual measures and the accompanying returns, so these factors are not included in the overview below.

If you opt for certification and subsequently tender for a second project, you can submit the same certificate at no extra cost and will therefore have a greater chance of being awarded a new order. When considering your tender, also think about the balance between the award advantage that you may obtain by occupying a particular position on the CO₂ Performance Ladder and the costs that you will necessarily incur in implementing the Ladder at the required level during the project.

COSTS

1. One-off costs for implementation (100 to 200 hours, some of which by a consultant);
2. Continuous effort involved in managing the CO₂ reduction process (40 hours a year);
3. Continuous effort required for the biannual monitoring and communication (40 hours a year);
4. Participation in a sector initiative (40 hours a year and possibly an additional sum of money);
5. Contribution to the SKAO (see the table at www.skao.nl/costs); for example, a company with a maximum turnover of € 5 million in 2015: € 250 a year;
6. Costs charged by the certification body, both one-off (approx. € 3,000 to € 4,000) and annually (approx. € 1,500 to € 2,500).

RETURNS

1. CO₂-related award advantage through a discount on the award price for secured contracts;
2. Improvement in your products and services through innovation;
3. Enhancement of your image as a sustainable supplier;
4. Strengthening of your position on the labour market as a sustainable employer;
5. Greater added value through sustainable procurement from your suppliers;
6. Specific energy savings that you will make.

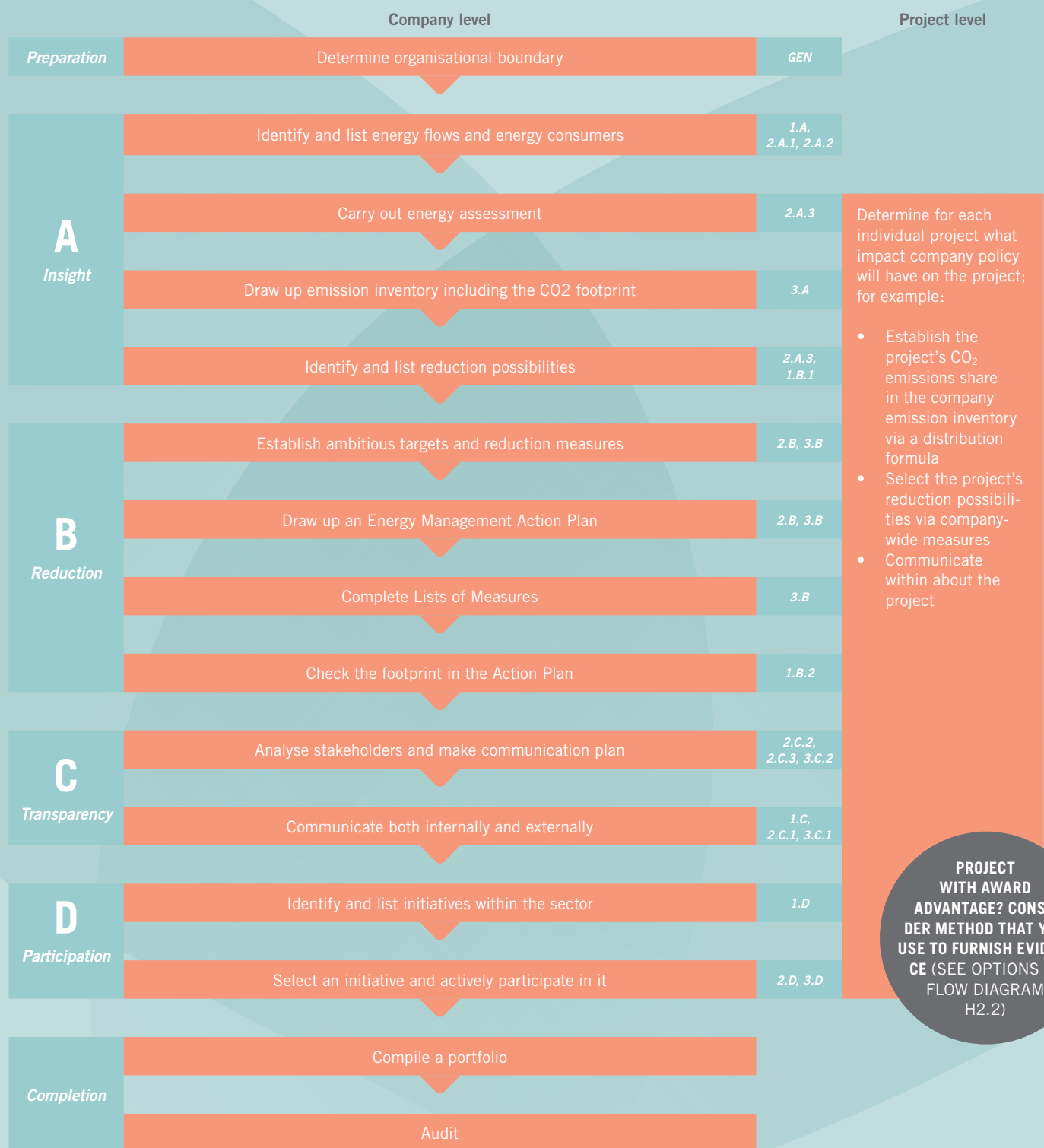
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IMPLEMENTATION AT LEVEL 3



3 IMPLEMENTATION AT LEVEL 3

The following process description contains the activities that are involved when implementing the CO₂ Performance Ladder at Level 3 up to the certification. The company portfolio containing the documents that apply to the entire organisation (see also Chapter 3.7) is created once and then kept up to date.



The result of the implementation phase is a portfolio that contains all the mandatory documents on the company, such as a steering cycle designed to manage CO₂ reductions, communication, external participation and your CO₂ footprint. This chapter contains an explanation of the procedure for each activity during implementation. The document for the activity is indicated with each activity, as follows:



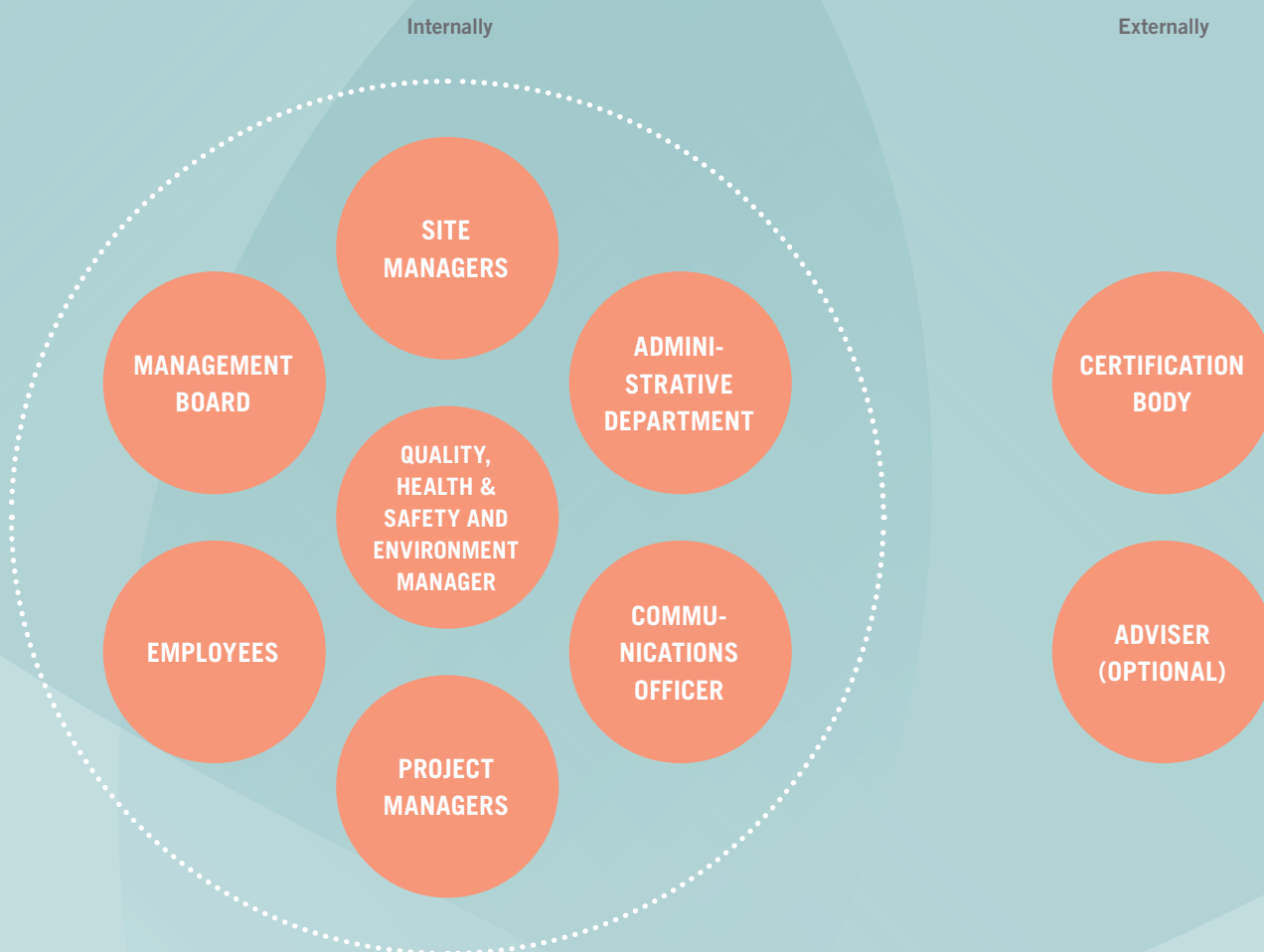
[Document name, e.g. Energy Management Action Plan]

You will find an explanation that describes which information the documents must contain and a convenient way of pooling that information in the 'Work Instructions' annex.

Please note! The procedure described below is a good way of meeting the ladder's requirement, but not the only one.

3.1 Preparation

You put together a project team made up of your own employees and possibly an external adviser who assists you. You will also choose a Certification Body (CI) for the audit. That CI may not be the external adviser. The CI which also certifies the company's other management systems, such as quality, is a logical choice. Ensure that the people within the organisation who are tasked with the implementation phase are familiar with the implementation plan. Examples include the management board for the decision-making, the administrative department for data collection, a communications officer and the project managers, tender managers and site managers responsible for implementing.



Each project should consider which of the CO₂ reduction measures proposed at the company level to take in this case. For projects with an award advantage, you will also have to pay special attention to the accounting information to be supplied to the auditor. To this end, we strongly recommend that the person responsible for setting up the management system including the steering cycle is part of the project team. You should also decide during this phase on the form which the documentation for the projects with an award advantage should take and communicate it to the project managers concerned.

A specific end date is desirable to ensure effective management of the implementation process. As a result, it makes sense to make an appointment for the audit with the Certification Body and possibly with a verification agency for the verification of the footprint at the start of the implementation process. This process is especially important if the certificate needs to be available before a particular date.

The project team members perform the following tasks:

- Collecting all data on gas, electricity and fuel consumption;
- Identifying and listing CO₂ reduction possibilities by collecting ideas from within their own and other companies;
- Asking the management to lay down CO₂ reduction measures;
- Communicating with your stakeholders on your CO₂ policy;
- Being aware of and participating in an initiative for CO₂ reduction within the sector or chain;
- Drafting the documents for the required portfolio;
- Setting up the Energy Management System;
- Performing a self-assessment;
- Managing projects;
- Supervising the audit.



Optional: Project plan for implementation

ORGANISATIONAL BOUNDARY

To obtain a CO₂ Performance Ladder certificate, it must be clear precisely which company is being certified. In organisations with sister companies, subsidiaries or parent companies, it may be that only part of the organisation is to be certified or conversely that the organisation in its entirety should be taken into account. This procedure is known as determining the organisational boundary. There are various options here. In the following examples, we will discuss a number of the most common cases.¹ For further examples, please visit the SKAO website (www.skao.nl/documents).

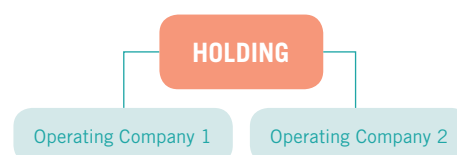
¹ Complex organisations have the option of departing from the methods used to determine the organisational boundary described in Handbook 3.0. The procedure to be followed in order to establish a method for departing from the lateral method is described in Chapter 4.1 of Handbook 3.0.

We recommend that you submit your choice to the Certification Body once you have determined the organisational boundary so as to avoid finding out during the audit that additional companies should in fact have been included.

Option 1: You have a company (highlighted) with no parent and no subsidiaries. That company will be the one falling within the organisational boundary.

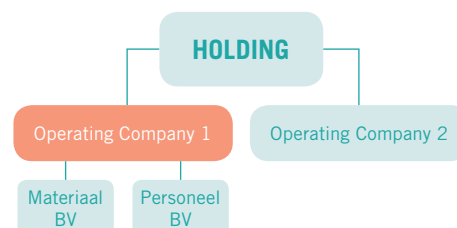
COMPANY

Option 2: You have a company (highlighted) with no parent company but with subsidiaries. Your company (= holding, highlighted) and the subsidiaries (= operating companies) where you can exert an influence all fall within the organisational boundary.



Where there are several subsidiaries, Option 2 is the most obvious choice, because less work will be involved than if you had to have all companies certified separately. All companies within the holding can now make direct use of a single CO₂ Awareness Certificate. In addition, the energy-saving focus will then be on the largest energy flows in the entire holding instead of the largest energy flows in the operating company.

Option 3: You have a company (highlighted) with a parent. To determine whether the parent and any sister companies fall within the organisational boundary, you will need to conduct an analysis in order to establish with which of those companies you have a strong financial relationship (see Chapter 4.1 of the CO₂ Performance Ladder 3.0 Handbook for further details).



For example, if you hire materials or staff from another BV within the holding, the likelihood is strong that it will also have to be taken into account. The following steps will be followed during the analysis:

1. Choose the starting company, Operating Company 1, which will be tendering for the work.
2. Make a list of suppliers to the starting company and arrange the list according to purchasing turnover, from the largest to the smallest. Working from the top, take the part of the list that is responsible for 80% of your sales. The suppliers who feature in this 80% list and who are part of the parent company are fully taken into account during the certification process. This process means that you will also have to determine the CO₂ footprint of those companies and include them in the implementation of the CO₂ Performance Ladder as well.
3. Remove any suppliers who are also part of the parent company from the 80% list of sales. Draw a new 80% line and check whether any other units of the parent company appear in the list. Repeat this process until there are no further parent company units in the 80% list.

Optional document: Organisational boundary

3.2 Insight

During this phase, all energy data (gas, fuel and electricity) for the company are collected in accordance with ISO 14064-1, the international standard for quantifying and reporting greenhouse gas emissions. Scope 1 and Scope 2 CO₂ emissions apply to Level 3:

- **Scope 1:** All emissions resulting from gas use (e.g. gas boilers, heating systems and furnaces) and fuel (for the company's own vehicle fleet and equipment);²
- **Scope 2:** All emissions resulting from electricity generated for use by the organisation, emissions resulting from business air miles and emissions resulting from miles driven for business purposes in private cars.

Scope 3 emissions are all other indirect emissions, e.g. those produced by customers and suppliers, which feature only at Levels 4 or 5. As you obtain insight into your consumption and the major emitters, you will be able to formulate a reduction approach that will yield substantial benefits, leading to a reduction not only in CO₂ and energy but also in costs.

IDENTIFYING AND LISTING ENERGY FLOWS AND ENERGY CONSUMERS

The energy flows within the organisational boundary are identified and listed on the basis of the **invoices** for gas, fuel and electricity, the business records of miles and flights claimed, and meter readings. Subsequently, you should identify and list the main **energy consumers** in the primary process so you can name the savings options. Identify all machinery and equipment which use energy to establish the main sources of emissions. Concentrate on the activities that cost a great deal of energy, such as large equipment, rather than the coffee-maker in the site office. Try to include as much information as possible on the known consumptions of the activities that use a lot of energy (such as operating hours, capacity, production volumes or kilometres sailed). Insight into the factors which influence energy consumption will help you later on when setting up efficient administrative mecha-

nisms for your CO₂ footprint. The energy consumers should be entered from the largest to the smallest in your list.

Remember that the ladder system does not require you to describe in detail which electrical equipment you have in your head office if your own details show that the head office as a whole represents just a few per cent of your total energy consumption or CO₂ footprint. It is not about each individual percentage point!



Overview of energy flows and energy consumers

Through your overview, you will be able to determine which energy flows are within your organisational boundary, identify the significant consumers for those energy flows and the opportunities for reducing energy consumption. The scale of the current consumption, and the possibility of actually reducing it, is relevant to those opportunities.



Energy assessment

DRAWING UP AN EMISSION INVENTORY INCLUDING THE CO₂ FOOTPRINT

The data collected on consumption for each energy flow are converted using the CO₂ emission factors published on www.co2emissiefactoren.nl (Dutch only). Using that calculation, the CO₂ *footprint* is prepared for the entire organisation falling within the organisational boundary, including the projects. This procedure should preferably be based on groups of activities, such as earthworks, concrete structures and work on banks, or – if applicable – based on the organisational structure; e.g. for each operating company or site. This way, you will obtain insight into the greatest sources of emissions in the organisation. Use the data that you already have (at the operating company or branch level, or for the organisation as a whole).

It is worth taking the time to prepare a breakdown by sources of emissions, groups of activities and/or organisational units. The realisation that a specific source of emissions or a particular activity makes a relatively small contribution towards the total footprint is just as valuable as knowing which activities make a relatively large contribution. This information will enable you to focus on your reduction activities and thus avoid wasting time on efforts that will have little effect.

² Also consider substantial leakage of unburnt gas or coolants.

CALCULATION EXAMPLE

CO₂ footprint of a project with an award advantage

Your total CO₂ footprint is 5,000 tonnes and the office consumes 300 tonnes, which makes the CO₂ footprint for all your projects 4,700 tonnes (5,000-300). You know that 3,000 tonnes of that amount is caused by asphalt works within your projects and 1,700 tonnes by earthworks.

1. Work out a distribution formula Your total turnover is € 18 million, € 10 million of which is for asphalt works and € 8 million for earthworks. For each euro of turnover, the CO₂ emissions for asphalt works are 0.3 kg of CO₂/€ (3,000 tonnes of CO₂/€ 10 million). For each euro of turnover from earthworks, an average of 0.21 kg of CO₂/€ (1,700 tonnes of CO₂/€ 8 million) are emitted.

2. Apply the distribution formula to a project For a € 2-million project involving € 1.5 million for asphalt works and € 0.5 million for earthworks, the CO₂ footprint is:

- 1.5 million x 0.3 kg/€ = 450 tonnes of CO₂ for the asphalt works;
- 0.5 million x 0.21 kg/€ = 105 tonnes of CO₂ for the earthworks.

According to this distribution, the total CO₂ emissions of the project are an estimated 555 tonnes.

PROJECTS

A separate CO₂ footprint need not be determined for each project. It is sufficient to allocate part of the company footprint to the project footprint. To do so, first establish how much energy is used in the unit of the organisation that is not directly linked to projects; for example, the office or head office. You can do so by using the data that resulted from the identification and list of energy sources. In practice, this figure is often between 2% and 10% of the total. The remainder of the energy is thus used in projects.

Now work out a distribution formula to calculate the CO₂ emissions for each project. The company can choose from a number of options to find a distribution formula that suits its activities, provided that it:

- Is a good yardstick for the relationship between the company's activities and CO₂ emissions/energy consumption;
- Is the most accurate and reliable distribution formula;
- Is consistent with the company's decision-making and CO₂ reduction activities.³

For instance, you may opt to make a allocation based on turnover. You could also base the distribution formula on square metres or processed tonnes, for example, or choose a different distribution formula, depending on what suits your company best. You may use different distribution formulas for different activities that your company carries out. Make sure that you mainly use details which you already have in your company-level records. Use any invoices containing energy consumption details that you have.

If the projects that you perform are fairly similar, you can present all of the projects at the same time. If your projects are very different, it might be convenient to split them up, as different types of reduction measures will apply. This situation may be the case, for example, if your company has two divisions: one which primarily performs asphaltting activities and one which mainly carries out earthworks.

As discussed above, you need show the distribution of your company footprint to a specific individual project only for projects with an award advantage. For the other projects, it is sufficient to show the distribution between the overheads on the one hand and the entire project portfolio on the other hand. One way of doing so is to divide your emission inventory into three sections: overheads, all projects combined, and a section for each individual project with an award advantage.

³ The options that you may select are described in Chapter 8 of the Greenhouse Gas Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard.

The calculation of the CO₂ footprint, together with the accompanying information on the calculation method, scope and range, is included in the emission inventory pursuant to ISO 14064-1.



Emission inventory with CO₂ footprint

You can have the emission inventory verified by an authorised **verification agency**. During the verification process, checks are made to establish whether the emission inventory was correctly drawn up and whether the CO₂ footprint figures are correct. The verification process will provide you with points which count towards the CO₂ Performance Ladder score. It is still possible to score sufficient points and obtain a certificate without verification, provided that you have completed all the other parts properly and receive all the points available there.

RESOURCES AVAILABLE

There are various applications on the market which can be used to quantify and report CO₂ emissions. Make sure that all sources of emissions are included and that sound emission factors are used, in accordance with Chapter 5 of Handbook 3.0. Factors included after Handbook 3.0 was published may be found at www.co2emissiefactoren.nl (Dutch only). It has been possible to use such factors from the time that Handbook 3.0 was published, but their use has been compulsory since 1 January 2016 (see Chapter 5 of Handbook 3.0).

DEFINING REDUCTION POSSIBILITIES

On the basis of the identified and listed energy consumption as well as the energy assessment, you can consider energy-saving and CO₂-saving options for each energy-consuming activity. The large energy consumers, which will usually be part of the primary process, will be the main focus of the savings options. Through your insight into possible courses of action with substantial influence, you can formulate a reduction policy which has real impact.

Examples include examining and improving the energy-efficient operation of machinery (Het Nieuwe Draaien, 'New Operating') for the equipment used in projects, and seeking alternative energy sources (using a temporary electricity supply during construction instead of generators) or more energy-efficient equipment. Effective options for fuel use during projects include

applying maximum CO₂ emissions for leased vehicles, the minimum Euro standard for lorries, regularly checking tyre pressure and providing courses to encourage an economical driving style (Het Nieuwe Rijden, 'New Driving'). Insulation, or replacing the heating boiler, is one way of saving gas. CO₂ emissions from electricity consumption on projects and in offices can be reduced by purchasing green electricity, generating your own green electricity, using energy-efficient equipment, lights or ICT and using low-power modes.

Nonetheless, the best and most beneficial savings measures will differ from company to company, and depend on the chief generators of CO₂ emissions within the company. If these are your projects, the measures you take will be aimed at reductions within those projects. If you have no project sites and your company is more of an office-based organisation, the measures will be directed first and foremost at your office building and vehicle fleet.

First, think carefully about possible savings measures and do some research to develop ideas, both within your company (ideas that your employees come up with) and outside it (in or even beyond the sector). Use shop floor knowledge and ask your employees to think about reduction options. Make the most of the savings measures that other companies in the sector have taken when determining the measures which you plan to put in place, as you will not need to reinvent the wheel. The ladder requires companies to post information on their own websites and on the SKAO website in order to facilitate exchanging ideas. Taking part in initiatives from the sector (see Chapter 3.5) will also give you the opportunity to obtain information on potentially worthwhile measures. You might also be able to make smart improvements within your own business processes. It is during this phase that you will identify and list as many attractive possibilities as possible; which of them you actually use is a decision for the following phase. During this process, you will build up valuable knowledge within your organisation on effective measures.



Inventory and list of reduction possibilities

3.3 Reduction

Once as many energy-saving and CO₂-saving options as possible have been identified, you can choose which are the most relevant and interesting for your company and translate them into specific measures aimed at CO₂

and/or energy reduction.

Ambitious targets formulated by the management board for CO₂ reduction in Scope 1 and Scope 2 will be linked to the measures; the targets must represent a serious challenge for the company. The decisions will be laid down clearly; for example, in the minutes of a MT or management board meeting. With your targets, your customers are being shown your ambition and commitment to improvement and to innovation, both internally and externally.

The targets are best related to a factor that grows alongside the organisation, such as the number of employees (FTEs), turnover in euros or production volumes, depending on what is most appropriate for your company. These targets are always linked to a reference year; e.g. the first year in which you report a CO₂ footprint.

MEASURES

Before you start preparing the List of Measures, have a quick look at [the web page and a short film about the List of Measures on the SKAO website](#) (Dutch only).

Start by defining measures within the projects; e.g. the use of energy-efficient lorries, courses for energy-efficient use of equipment and reducing the stationary run time of your equipment. You could also take measures for the office; e.g. LED lighting or Het Nieuwe Werken ('New Ways of Working'). When choosing the measures, bear in mind that the ones producing the greatest CO₂ reduction will often be in areas with the greatest CO₂ emissions. Office-related measures will often have little impact on the overall CO₂ footprint at production companies, but they can be put to good use as awareness-raising tools. For designers working in an energy-efficient office building, this awareness could perhaps be reflected in their designs.

If all your projects are similar in nature, it may be sufficient to define a fixed set of measures which will in principle apply to all of them. If you carry out a variety of business activities (e.g. as a contractor carrying out asphalt-related activities and earthworks), you could designate suitable sets of measures for each business activity. For individual projects, it is important that you find out whether the company-wide measures will actually be applied during the projects. If you decide not to apply the company-wide measures during a specific project (e.g. because they are comparatively expensive, impossible or not applicable, or because

the impact of the measure would be negligible for that project), it is important that you are able to substantiate this decision. If you can apply only few of your company measures during a project, you must find out whether other, project-specific measures could be used and whether the range of your company measures is sufficiently complete. We recommend that you carefully document considerations and decisions taken, so you can demonstrate your commitment to ambitious CO₂ reduction in projects where these measures are reasonably possible.

Remember that you must be aware of the impact caused by every measure which you take. It is for you to decide how to establish that awareness. The ladder system gives you full scope to define measures which focus on what really matters. A clumsily chosen measure can result in a substantial administrative burden with relatively little impact being made. It is important to have a proper balance between the effort required and the results in terms of CO₂ reduction. If a measure proves disappointing in practice, you can decide to abandon it and/or stop monitoring it. Also bear in mind the fact that, from Level 4 onwards, you will have to demonstrate the progress made with and the effect of the measures taken. Describe in an Action Plan the worthwhile measures which you finally select, together with the targets, and ultimately flesh it out (with the responsible members of staff to be designated, among others) in the Energy Management Action Plan.

Create a narrative that is in keeping with this selection of targets and measures. What exactly prompted you to select the measures and targets concerned? What is your starting position in relation to CO₂ reduction: are you a frontrunner or instead a company that is lagging behind in the sector? With whom would you like to be compared and are you doing better than they? What does this position mean for your efforts, your investment in workforce and budget, the scale of your targets and the measures that you have chosen? You can use this narrative to demonstrate that the targets are ambitious given your own starting position and that they are comparable with the ones of your industry peers. Use the List of Measures as a means of substantiation.



***Energy Management Action Plan –
List of Measures***

Use the List of Measures prepared by the SKAO to subject your own substantiation of your starting position in respect of others (frontrunner or straggler) and the ambitions of your CO₂ reduction target to a critical assessment. Overviews of measures for each business activity (e.g. 'Mobility' or 'Use of Materials') can be found on the SKAO website via your company portal. The measures are divided into three categories:

- A - Standard
- B - Forward-thinking
- C - Ambitious

Using this tool, you can indicate which measures you have already implemented and which you plan to implement for the activities relevant to your company. Needless to say, if one or more of your activities are not represented in the List of Measures, you will not be able to complete the List of Measures for that activity. Once you have finished completing it, you can print a report of the completed List of Measures. The List of Measures is a tool for you to assess your own ambition level and your position relative to your industry peers.

Assess your **starting position** relative to your industry peers based on items on the List of Measures that you have already taken and your **ambition level** based on the measures that you plan to take.

If you come to the conclusion that you have taken insufficient measures or if the measures taken are limited to Category A, you are not a frontrunner. To be a frontrunner, for example, you will already have taken many measures or be working on ambitious or far-reaching goals (Categories B and C). If you are a straggler, your ambition level needs to be raised and your awareness of this fact must be apparent in the planned measures as set out in the List of Measures. If you are a frontrunner, you may well need to mention only a limited number of new measures.

If the completed List of Measures paints a different picture from the information provided to substantiate your account of your starting position and/or your ambition, you will need to establish whether you can stand by it or need to change it. You are well advised to supply good reasons for supporting your description of your starting position as well as your ambition level, since you can expect the Certification Body to raise critical questions if the List of Measures paints a different picture.

TALKING TO THE CERTIFICATION BODY ABOUT YOUR AMBITION LEVEL

The CI will discuss your targets and measures with you during the audit. It will base that discussion on the plan of action that you have drawn up and the arguments that you have put forward to substantiate your relative starting position and ambition level. The CI will use the List of Measures which you have completed as a tool to examine them critically during the discussion and question you on the ambition level shown by the measures that you have taken and are planning to take. This way, it can assess the arguments that you have put forward to substantiate the ambition level that you have chosen.

It is important to remember that it is for you to determine which measures to take. You are not obliged to introduce measures from the list, as long as you can provide supporting arguments showing that the measures which you are taking are ambitious.



Completed List of Measures

INDEPENDENT REVIEW

To check whether your energy assessment, footprint and Action Plan are complete, have a second person take an independent and fresh look at the documents that you have drawn up so far. This overall review will focus on the following questions in particular:

- Have any important activities, energy flows or consumers been overlooked?
- Is the list sufficiently detailed for the activities that consume a large amount of energy? Do we have sufficient insight into the individual consumers?
- Based on random sampling of a number of projects, is the distribution of the energy flows among the business units and the projects or different groups of projects correct? Does the list of energy flows paint a proper picture of those projects?
- Is the overview of reduction possibilities complete? Have all available sources been used?
- Are the measures and targets chosen sufficiently ambitious, given the company's starting position and the completed List of Measures?

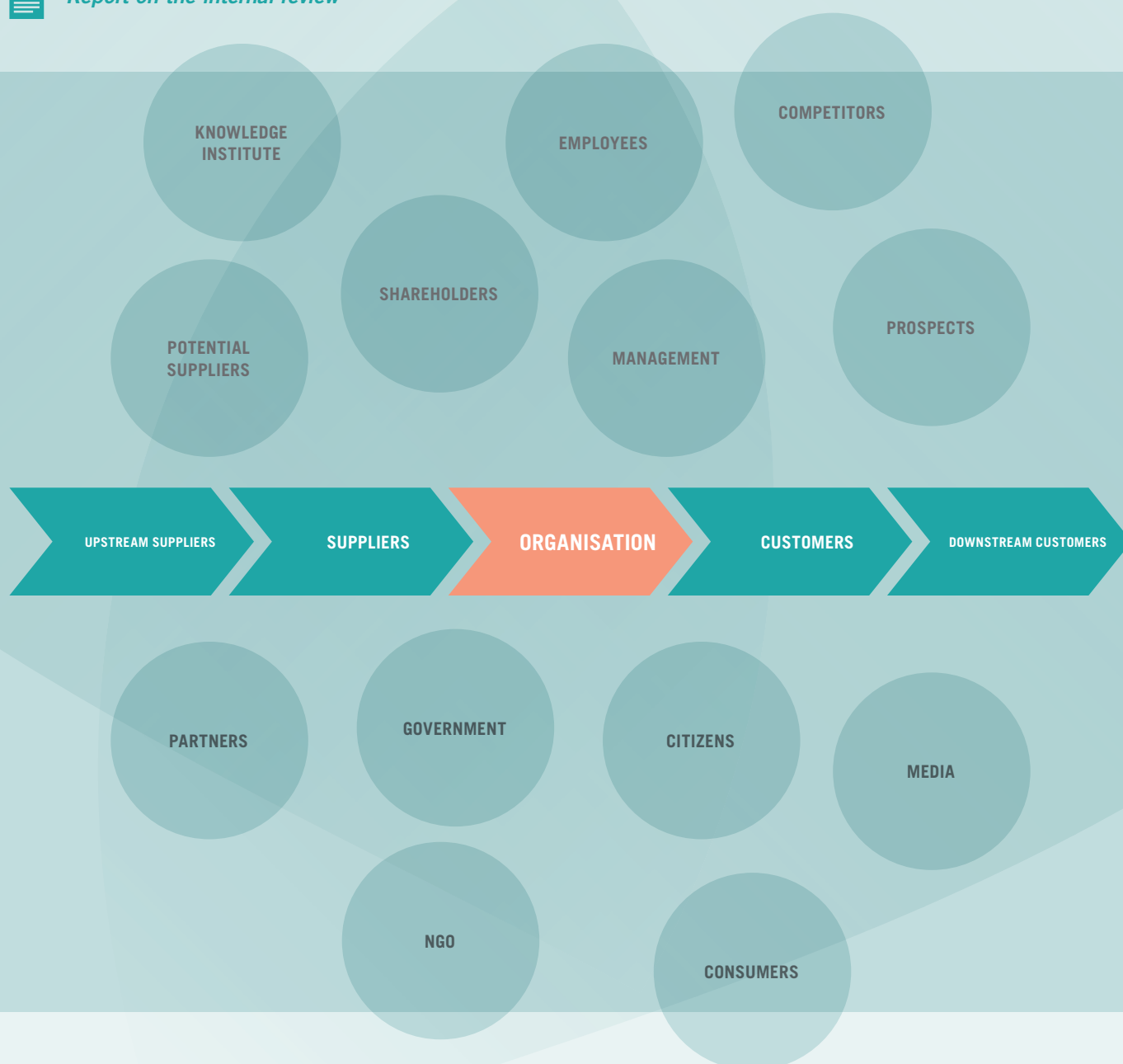
The purpose of the internal review is to obtain a second opinion. To this end, it is important that the person performing the energy assessment has sufficient knowledge and is independent of the first person who originally prepared the list. This second person may be a colleague, but you could also opt to have an external party carry out the review. Depending on the outcome, the internal review might prompt you to refine the various documents; for instance, because an energy flow or reduction opportunity has been overlooked. Consequently, it makes sense to ask the person who will be performing the internal review to carry out checks at different points in the process (e.g. when the energy flows are identified and listed or when consumption is quantified), so you can identify and address obvious lessons that can be drawn and areas for improvement throughout the process.



Report on the internal review

3.4 Transparency

To obtain a CO₂ Awareness Certificate, you must make clear to the outside world the efforts that you are making to reduce your CO₂ emissions. This information will provide other companies, customers and suppliers with a good idea of your ambitions, and they will be able to learn from your experiences. Internally, communication will ensure support and awareness-raising, enabling you to establish a culture of improvement. Start by identifying and listing stakeholders. First and foremost are external target groups with an interest in CO₂ reduction, such as an NGO, a province or municipality with a CO₂ reduction policy, or a potential client who intends to achieve CO₂ reduction in projects.



If you wish, you can supplement these target groups with other parties (for instance, because it will add to your sustainable image or because these groups will play a part in the implementation of measures), but this process is not compulsory. For example, consider internal stakeholders (employees or management), suppliers or clients which do not use the CO₂ Performance Ladder.

One important requirement is that you communicate at least twice a year internally and twice a year externally with stakeholders. Examples of external communication include presentations, information posted on your own website or published in journals, and the distribution of a newsletter or an annual report. Information could be communicated internally in the staff magazine, on information boards at work sites and during meetings. When communicating with different target groups, give proper consideration to what message will be relevant to which target group and how you wish to communicate with that group (e.g. merely to impart information or to generate a two-way dialogue). You should also make sure that you keep the information on the SKAO website up to date. As you move up to higher levels, you will start reporting and communicating on the progress that you have made with your CO₂ policy every six months. If it is your ambition to move higher up in subsequent years, it might be a good idea to start reporting and communicating on a biannual basis while you are still at Level 3.

By paying close attention to internal communication, you will ensure an ever-increasing commitment on the part of all employees, which will help you to achieve your ambition. Start this process during preparations for certification. Employees' practical experience means that they will often have good energy-saving ideas, since they are more familiar than anyone with the everyday work. Through structured communication, you will provide scope for such initiatives from the shop floor and be able to utilise the knowledge of employees involved in material emissions and/or the implementation of measures.

Also bear in mind the fact that auditors may work their way through a company and find out from employees how aware they are of the CO₂ reduction policy and how involved they are in it. Employees who actually implement measures must be well-informed regarding the energy policy and know what is specifically expected of them.

During this phase, you will identify and list which internal and external stakeholders would be interested in receiving information on your CO₂ policy and determine how to keep them informed.



Communication plan

Internal and external communication is important in the period running up to the first certification. In the two internal and external communications, inform the relevant stakeholders which you have identified of your reduction targets, CO₂ footprint and the measures that you are taking before certification, and invite your employees to contribute their ideas.



Internal and external communications

3.5 Participation

Participation in sector and/or chain initiatives which result in CO₂ savings is an important component of the CO₂ Performance Ladder. This way, you will be contributing towards innovation in the sector and accruing valuable knowledge for yourself. At Level 3, you are required to take an active part in sector and/or chain initiatives where parties collaborate on CO₂ reduction. In particular, consider a project aimed at CO₂ reduction launched by another company; e.g. a chain initiative, development project or programme for CO₂ emission reductions. Starting and maintaining such activities happens at Levels 4 and 5. It is also possible to participate in initiatives beyond the scope of the CO₂ Performance Ladder (such as an innovation of a sector association or knowledge institute, or a partnership with local parties), provided that the Ladder's criteria are met.

Start by identifying and listing initiatives that might be of relevance to your company. Examples of ways in which you could do so include visiting websites of companies certified at Levels 4 and 5, going to their CO₂ Performance Ladder page and consulting information there on their chain initiatives, development projects and CO₂ reduction programmes. The SKAO website also contains a great deal of information that might give you ideas for a suitable initiative. In addition, you could contact your sector organisation to find out what is happening within your sector in terms of initiatives, possibly in collaboration with clients. Also consider existing initiatives or innovation processes in which you are already taking part. It might be possible to expand those existing initiatives with an energy or CO₂ component.

This way, you will be able to investigate initiatives in which you might wish to participate. It is important that the initiative:

- Is related to the energy consumption or emissions significant to your company and your projects;
- Is aimed at CO₂ reduction through the development of an improved product, improved service provision or an improved work process;
- Is innovative.

It is essential that the initiative which you choose can be expected to provide new opportunities to reduce your key Scope 1, 2 and/or 3 emissions in your projects. Active participation comprises ‘obtaining and supplying’ information or making a contribution in terms of an employee’s hours and/or limited funds; e.g. to finance research. ‘Obtaining and supplying’ means that you supply information, knowledge and experience of use to other participants in the initiative, while at the same obtaining knowledge and experience of use to you. Examples include research, field tests or pilots within your projects.

Using the list of possible initiatives, the management board will decide on which initiative you will join. You must record the arguments supporting that choice. By participating in an initiative, you will acquire knowledge of innovations that can help you to implement new measures and realise energy and costs savings. Possible ways of recording your active participation in the initiative include taking minutes, drawing up reports of meetings or providing other documentation of actions

taken in the initiative. You must also be transparent about your participation in the initiative within your communications.



Identification and list of possible initiatives and choice of initiative

3.6 Identification and list of possible initiatives and choice of initiative

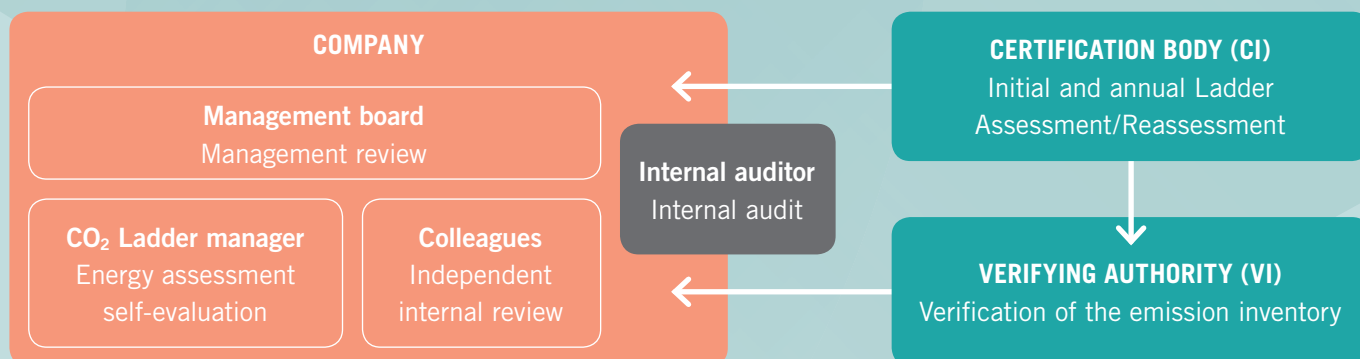
You must design your CO₂ policy in a structured way, possibly based on the Plan-Do-Check-Act cycle as described in Chapter 2.2. The steering cycle for CO₂ policy is usually integrated into an existing management system, but it can also be completely independent. You will first apply the existing handbook for ISO 9001 or 14001 and subsequently set up a separate system. The more convenient option is to integrate the CO₂ system into your existing system, making it part of current and familiar processes and procedures. The key elements in setting up the management system are:

Responsibilities for the various tasks and documents (see the figure below):

- Implementation of the Plan-Do-Check-Act cycle for CO₂;
- Annual internal audit of the CO₂ management system;
- Annual management review of the CO₂ management system.



Description of the steering cycle



3.7 The audit

The portfolio is put together during the implementation phase. This file contains all the documentation assessed by the auditor. You will also have to post and keep up to date a number of those documents on your website (compulsory online publication):

1. Your Energy Management Action Plan;
2. Your communications;
3. Information on your participation in initiatives;
4. Your CO₂ Awareness Certificate (as soon as you have received it).

Through the publication of this information, other companies will be able to form an idea of your ambitions and find you when they are looking for attractive initiatives or partnerships. All information referred to at (3) must also be posted on your company page on the SKAO website. The SKAO will give you a login code so you can post the information. See Chapter 2.2 for more information.

To guarantee successful certification, make sure that you conduct an initial audit (pre-audit) or have one conducted before the audit proper. You will have to carry out a Self-Assessment based on the general requirements and the audit check lists in Chapter 6 of the CO₂ Performance Ladder 3.0 Handbook. This process will enable you to establish whether your score is sufficiently high to obtain a CO₂ Awareness Certificate. Phase 1 of the audit by the Certification Body comprises an assessment of the documents. During this phase, you receive feedback on the company's portfolio and on how you have identified projects with an award advantage in it (or in separate portfolios) and you have time to provide supplementary information on missing information. Phase 2 entails an on-site assessment, including random sampling of the projects with an award advantage in the portfolio during the audit. To that end, the Certification Body asks you for a full list of all current projects with an award advantage.

4

MAINTAINING YOUR POSITION AT LEVEL 3 ON THE CO₂ PER- FORMANCE LADDER



4 MAINTAINING YOUR POSITION AT LEVEL 3 ON THE CO₂ PERFORMANCE LADDER

To maintain your position at Level 3 on the CO₂ Performance Ladder and to retain the CO₂ Awareness Certificate in the years ahead, you will have to implement your action plan and reduction measures, record consumption and emissions, communicate, and periodically update and evaluate processes within the organisation throughout the year. By working your way through the PDCA cycle (see Chapter 2.2), you ensure that you are working on continuous improvement. It is important that the activities take place continuously rather than on a one-off basis. That way, you make sure that you are actually implementing your policy, and that it becomes part of everyday business operations and culture. This process enables you to implement your policy better and more efficiently, and ensures that you continue to meet the requirements and retain your certificate while your company moves towards a fully fledged approach “in the spirit of the ladder” which generates added value for you.

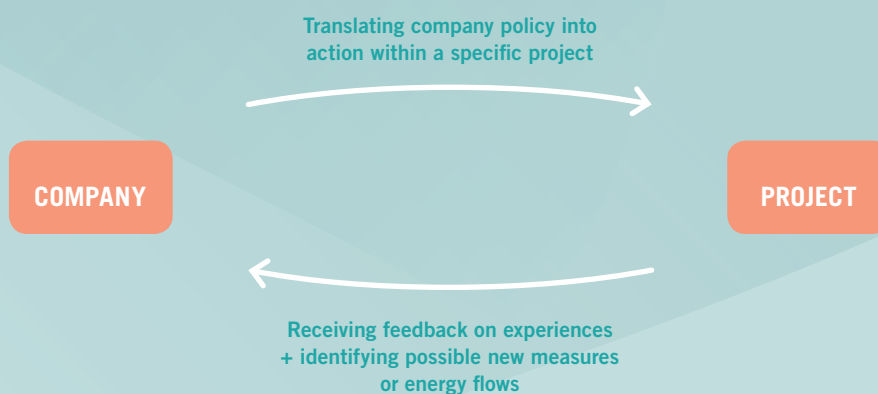
4.1 Maintaining your position at level 3

THE PLACE OF PROJECTS IN YOUR SYSTEM

Your projects occupy an importance place in everyday practice. You implement the measures that you choose at the company level in your projects. Each new project is always immediately included in your CO₂ management system. Always consider in each situation what is feasible but at the same time represents a challenge, as you ensure in this way that your ambition – expressed in your targets, among other things – is actually realised.

Once you have been certified, set about improving your knowledge of the possibilities available in projects. It is important that you not only apply company-wide measures in the projects, but that you also receive feedback from the projects on experiences and identify new measures or energy flows in good time. The shop floor will have valuable information on how measures work in practice and possess a great deal of knowledge, which could lead to new ideas and measures. This information is important input for policy evaluation and for adjustments to plans. It will also help to increase knowledge within the various levels of the organisation in the area of CO₂. It is a good idea to use a standard list of possible measures (for each type of activity, if applicable) when communicating with project managers, as this process will encourage them to think about possibilities and share their experiences.

For projects with an award advantage, it is vital that you promptly start translating your business approach and reduction measures into action within projects. This process starts with the discussion of opportunities and possibilities within the project and the provision of information substantiating the decision whether or not to apply certain measures. We recommend that you record such information about your projects with an award advantage in good time, so you are well prepared for the annual audit. This approach can also help to bring about greater CO₂ reduction in the project concerned, as project staff have been directly involved from the outset. There are also benefits when the project in which those project staff members are involved is audited, because they are already aware of the efforts made within it. Also ensure that you have an up-to-date list of projects with an award advantage that have been launched, are ongoing or have been completed, including their current status.



IMPROVING INSIGHT: AN EXAMPLE

You have a fuel tank which is used to refuel all the equipment and all private cars. Your energy assessment has revealed that that quantity of fuel makes one of the largest contributions to your total energy consumption and footprint, prompting you to formulate measures. However, you do not record the specific consumer of the fuel.

In this case, it can be worthwhile to gain a clearer idea of the distribution of the fuel among the various users; e.g. by installing a recording system on the tank or applying separate refuelling procedures for different types of users.

Broaden and deepen insight into your emissions. Throughout the year, gather the required information on your own energy consumption, including information from the energy supplier's invoices or the lease company's statements, so you can draw up your footprint.

The overviews of energy users and energy flows that you drew up in order to obtain the certificate must be checked periodically on the basis of the energy assessment and internal assessment. The emphasis here is on checking whether the existing overviews are complete, accurate and sufficiently in-depth. Address completeness and accuracy first, then efficiency and effectiveness.

You might ask yourself, for example:

- Are the figures correct and complete?
- Have any new types of project been added?
- Is it necessary to gain greater insight into a specific energy flow because measures have been specified for it or because there is insufficient insight into the reduction possibilities?
- Is the current monitoring method sufficient to define targets and monitor progress?

Check www.co2emissiefactoren.nl periodically and amend the documents if emission factors have changed.

CONTINUOUS COMMUNICATION

You should also communicate at regular intervals with internal and external target groups after obtaining the certificate. This communication concerns the current CO₂ footprint, the progress that you have made with measures and targets, and the experiences of the past period. Since you have to communicate often, it is essential that you draw up the CO₂ footprint on a regular basis, analyse trends and changes in emissions and energy consumption, and continue to look for new reduction opportunities in order to ensure that you can provide sufficient information in your communications. Encourage your employees to reflect and contribute their ideas, and give them feedback on what was done with their input. Communication is also an important tool in the successful implementation of your measures; for instance, because you are raising your employees' awareness of how they can influence and reduce the relevant emissions. Think about the impact of your communications and the feedback that you receive on them, and adjust your approach accordingly.

Also ensure that your webpage contains the latest information on your CO₂ footprint and reduction efforts, and that your page on the SKAO website is up to date. This aspect is important if you are to retain your certificate as well as ensure that information on your CO₂ policy is available to interested companies, clients and other stakeholders.

IMPLEMENTING AND BUILDING ON THE ENERGY MANAGEMENT ACTION PLAN

Apart from implementing and monitoring current measures and participating actively in the initiative, it is important to continue thinking of other opportunities for CO₂ reduction. Give some thought to how you mete out your efforts; what are you doing now and what will you be doing next year? You might find it helpful to draw up a long-term action plan. At first, you can be very busy with measures aimed at 'low-hanging fruit', but you have to pay increasing attention to your core process if you are to ensure that you take adequate measures in the years to come. Monitoring the relative progress of your industry peers is also important to ensure that you maintain your ambition level. Look out for changes in the List of Measures; e.g. measures being moved to a lower category or new measures being added.

Alongside feedback from projects, you can also find inspiration in and acquire knowledge from those around you; e.g. from other companies in the sector and in existing or new initiatives. Also encourage your employees to come up with ideas.

RAISING INTERNAL AWARENESS

Following certification, you have to devise a strategy in order to mobilise the rest of the company; i.e. the part that was not involved in streamlining the certification process or thinking up, implementing and carrying out the policy. Creating awareness of and commitment to CO₂ reduction within your own organisation means that the company adopts a 'CO₂-based way of thinking' which becomes part of everyday business operations. Regular communication is not only a ladder requirement; it is also an important way of raising awareness within the company. Your continuous communication with employees to impress upon them the importance of the CO₂ policy and to show them how they can contribute to it ensures the proper implementation of your measures and encourages them to come up with ideas. Announcing reductions that have already been achieved or sharing valuable learning experiences in various projects can also help to motivate your employees. In addition, make sure that you properly document your communications in and on projects with an award advantage for the audit. Make it easy for your employees to make a contribution, give them access to the information on your CO₂ policy and communicate this fact in progress meetings. The management and the people responsible for the CO₂ policy have an essential, exemplary role to play here. They can use that role to promote vision, ambition and urgency internally and externally, as well as to show that they are serious about achieving their CO₂ KPIs.

4.2 Evaluation and control

As part of the continuous improvement process (Chapter 2.2), you must carry out an internal audit and management review at least once a year. During the annual internal audit, you can find out whether the plans made are in fact being executed properly, whether you are still fully compliant with all of the requirements and to what extent the functioning of the ladder in your company is consistent with the targets for each requirement. How can you boost and accelerate the process towards a fully fledged CO₂ management system that operates in the spirit of the ladder? This moment is also suitable to list everything that is not working as it should be. You must find out the answers to the following questions about the targets for each requirement:

- Are we making progress in achieving the target underlying the requirement?
- Which additional measures should we take to achieve it? Consider here not only technical measures but also awareness-raising, attitude and behaviour.

The outcome of the internal audit will be recorded and, together with the information about the progress made on the reduction targets and the current portfolio, discussed by the management board during the annual management review. The management review has an important part to play in strengthening and deepening the management board's commitment to the policy. Below are some examples of questions that you could address during it:

- Is the CO₂ Performance Ladder working as intended within the company, given our performance on the targets for each requirement?
- Are the existing measures sufficient to achieve the reduction targets?
- Are the reduction targets still sufficiently ambitious?
- Is the initiative still sufficiently relevant? Is it still consistent with the reduction opportunities? Can we still supply sufficient information in the immediate future?
- What improvements can we make and what shall we improve first?
- Is data being collected properly, is it of sufficient quality and do they provide us with sufficient insight?
- Which new challenging measures can we test in a pilot in the immediate future?
- Are we planning to progress to a higher level?
- Should we adjust the efforts made on a measure which monitoring shows to be ineffective?
- Have the areas for improvement, revealed by internal and external reviews and audits, been addressed and has action been taken?

Based on the outcome of the management review, it may prove necessary to amend or expand existing plans.

The management review can also be an appropriate moment to point out to the management board certain developments in the area of CO₂ within the sector. Your company continuously collects such information. During the management review, you can consider how else you may use the knowledge and experience that you have acquired in connection with the CO₂ Performance Ladder so as to position yourself relative to other companies and market players. Such knowledge is very useful, including in situations where the client does not use the CO₂ Performance Ladder but does have ambitions to achieve CO₂ or energy reduction in projects, or in the event that you are asked to explain your own sustainability policy.

4.3 Retaining the certificate

Once obtained, the certificate is valid for three years. The Certification Body carries out an annual ladder assessment to establish whether the requirements are still being met. To prepare for the ladder assessment, you should also carry out a self-assessment of the general requirements and the audit checklists. After three years, your company once again has to demonstrate fully that the requirements of the CO₂ Performance Ladder are being met. This process takes place through a reassessment by the Certification Body.

COLOFON

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DISCLAIMER

This Practical Manual is designed to show in a convenient and accessible way exactly what obtaining and retaining a CO₂ Performance Ladder entails. To this end, the criteria from the CO₂ Performance Ladder Handbook have been reproduced here in simplified form. The Handbook should be used as the guiding principle in the unlikely event of any contradiction between the current version of the Handbook and this Practical Manual, or where it does not reproduce the criteria in full. Please also consult the terms and definitions in Chapter 3 of Handbook 3.0 for a more detailed explanation of the terms used.

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