



CO<sub>2</sub>-PRESTATIELADDER

# Harmonisation act 9

## Subject:

Entity that becomes the certificate holder

## Context:

Handbook 3.1 states under 'Layout CO<sub>2</sub> Awareness Certificate' (para. 7.1.3) that the certificate must state the legal entity ("the certificate holder") and a description of the organisational boundary (section 3.1.). It does not explicitly state that this legal entity must always be the highest entity within the organisational hierarchy (e.g. a holding company or Trust Office Foundation), even though this is common practice. There are organisations that prefer to list another legal entity as certificate holder on the certificate, instead of the highest entity, for example due to a lack of name recognition for the highest entity.

## Harmonisation act:

The basic principle remains that the highest entity within the organisational hierarchy becomes the certificate holder, unless an organisation indicates to the Certification Body in good time that another legal entity is desired as certificate holder. This is only possible if:

1. The chosen legal entity is part of the boundary of the highest entity, as determined using the lateral or GHG Method (see section 4.1);
2. It is clear that listing another legal entity as certificate holder does not affect the organisational boundary itself;
3. The chosen entity is mentioned by its legal name: a trade name or department is not allowed;
4. Only one main certificate may be issued. Branch certificates may still be issued (see section 7.1.3).

## Date of publication harmonisation act:

9 October 2023

## Transition period:

Not applicable