



CO₂ PERFORMANCE LADDER

Inspiration list for Independent Experts

Introduction

This document is an Inspiration List for the Independent Experts for conducting dialogues with certificate holders in the 'large' category (CO₂ Performance Ladder, requirement 4C1). This list was created at the request of experts who indicated that it is desirable to have more guidance regarding the preparation, form and content of the dialogue.

Status

You can use this list for inspiration. It is not compulsory to use this list and you cannot therefore oblige certificate holders to provide certain documents, for example.

Preparation

The text below refers several times to requirements of the CO₂ Performance Ladder, such as (requirement 4A). These requirements are explained in more detail in [Handbook version 3.1](#).

1. Check SKAO website: all [certificate holders](#) have an account on the SKAO website. On their organisation page¹ you will find items such as:
 - a PDF of the certificate (which also shows how long the organisation has been certified)
 - An analysis of their most material emissions (requirement 4A)
 - Two chain analyses (requirement 4A)
 - Documentation of which initiatives (requirement 3D), development projects (requirement 4D) and sector-wide CO₂ emission reduction programmes (requirement 5D) the organisation participates in.
2. Check website organisation: certified organisations also have information on their own website about their CO₂ policy (such as their CO₂ footprint, reduction targets and progress reports). This too is mandatory (and therefore public) as part of the Ladder requirements.
3. Documentation: you can request the following documents from the organisation in preparation:
 - Sustainability report and/or progress reports under the CO₂ Performance Ladder
 - Request Points of Care: if an organisation has had a certificate at level 4 or higher for some time, it has conducted several dialogues with independent experts (2/year). You can request the 'Points of Care' (and reports) of the previous dialogues. Organisations are not required to share the reports.

- [Measure List](#). All certified organisations must complete the Measure List. In it, an organisation lists the measures it is taking to reduce CO₂. All measures can be implemented at 3 different ambition levels: standard, progressive or ambitious. The Measure List is a standard part of the audit but is not otherwise disclosed or published (at

¹ Certified organisations are required (general requirement 6.1.3) to publish these documents. If this is not the case then you can report this to SKAO. You do not need to address this further yourself. It may of course be noted as a point of concern.



CO₂ PERFORMANCE LADDER

an organisation-specific level). You may ask for the Measure List but an organisation may refuse this request.

Form of the dialogue

- The dialogue is conducted within the framework of CO₂ Performance Ladder requirement 4C1. For the specific text on the dialogue, please refer to Handbook 3.1 (requirement 4C1, starting on page 79).
- In the context of uniformity, SKAO assumes a rate per interview of up to €600, including preparation.
- The dialogue must be conducted at management level (for the definition, see Handbook 3.1, page 16).
- Afterwards, the expert issues a statement that the dialogue meeting took place.
- Formulation of 'Points of Concern'. When a dialogue partner (i.e. the expert) has expressed Points of Concern, the organisation must include these in their steering cycle in accordance with the CO₂ Performance Ladder systematics. This implies that these Points of Concern have to- be regularly reviewed and improved upon.
- The organisation is responsible for reporting (place, time, participants, content and conclusions).
- It is not compulsory, but it can help in the context of open discussion to sign a confidentiality agreement in advance. SKAO is not involved in this.

Role expert

- Critical, independent assessment of the organisation's CO₂ ambitions.
- Inspire: broach topics the organisation may not have thought about before.
- Breakthrough, this conversation can help (the CSR manager) create support among the management.

Substance of the dialogue

The substantive discussion can be about, for example:

- What are the organisation's CO₂ ambitions? What is their reduction strategy?
- How is the organisation doing compared to its peers in the sector?
- Who does the organisation work with?
- What is the organisation doing and not doing? And why not?
- What measures has the organisation taken in the last two years?
- How has it dealt with the old 'Points of Concern'?
- Does the organisation have KPIs for sustainability?
- Does the organisation apply a carbon price?
- To what extent does the organisation align with initiatives (angel D, participation)?
- What are the long-term goals? When does the organisation want to be climate neutral?
- What does the organisation want to contribute to a climate-neutral Netherlands?

Policy/management discussion

- What is the organisation's influence?
 - Are industry organisations involved?



CO₂ PERFORMANCE LADDER

- What is the influence in the chain and what strategy (requirement 5A) does the organisation use to reduce emissions in the chain?
- Is there a policy for suppliers?
- What does the Paris Agreement mean for the organisation?

Social activities

- How is sustainability alive within the organisation? How is it stimulated?
- Which measures is the organisation taking to make the subject of CO₂ and sustainability (more) alive?
 - Is good behaviour rewarded?
 - Management has an example function: is management aware of this and (how) do they set a good example?