



CO₂ PERFORMANCE LADDER

Inspiration list for independent experts

Introduction

This document provides an “inspiration list” for independent experts conducting dialogues with certificate holders. This dialogue is mandatory for certificate holders in the “large” category at Level 4 and Level 5 in Handbook 3.1 (requirement 4.C.1) and for Step 3 in Handbook 4.0 (requirement 3.C.4).

Experts requested the creation of this list because more guidance was required concerning the preparation, form and content of the dialogue.

Status

Independent experts may use this list for inspiration, but it is not required. For example, independent experts cannot require certificate holders to provide certain documents.

Preparation roadmap

1. Ask the certificate holder whether they wish to gain a certificate for Handbook 3.1 (Level 4 or Level 5) or Handbook 4.0 (Step 3): requirements depend on the applicable version of the Handbook and the level/step.
2. Check the CO₂ Performance Ladder website: all certificate holders should have an organisation page¹ that lists information like the following:
 - the certificate (which also shows how long the organisation has been certified),
 - one or more (value) chain analyses,
 - the collaborations in which the organisation participates.
3. Check organisation website: certified organisations also list information about their CO₂ policy on their own websites. This is also a requirement of the Ladder system (and is therefore public).
4. Documentation: in addition to the mandatory published documentation for the preparation, you may also request the following documents from the organisation:
 - Sustainability report and/or progress reports for the CO₂ Performance Ladder.
 - Request Points of Concern: if an organisation has already been certified for a while, it will have already had multiple dialogues. You can request these “Points of Concern” (and reports) from previous dialogues.
 - Measure list. All certified organisations must complete the Measure list. When filling in the measure list, an organisation indicates the measures it is taking to reduce CO₂. All measures can be implemented at three ambition levels: standard, advanced or ambitious.

Form of the dialogue

- The dialogue is conducted per Handbook 3.1 requirement 4.C.1 and Handbook 4.0 requirement 3.C.4. For the specific text, please refer to Handbook 3.1 or Handbook 4.0 Step 3.
- For the sake of uniformity, SKAO assumes a rate per dialogue of up to €600. This includes preparation.

¹ Certified organisations must publish multiple documents. If this is not the case, please report this to SKAO. You do not need to research this yourself. Of course, this may be noted as a point of concern.



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- Dialogue should be conducted at the management level (for the definition, see Handbook 3.1, page 15 or Handbook 4.0 Step 3, page 12).
- Afterwards, the expert issues a statement that the dialogue took place.
- Formulating “Points of Concern”. When a dialogue partner has expressed Points of Concern, the organisation must include them in their steering cycle per the CO₂ Performance Ladder system. This implies that these Points of Concern should be reviewed regularly and improved upon.
- The organisation is responsible for documenting the dialogue (place, time, participants, content and conclusions).
- Although not mandatory, signing a confidentiality agreement in advance will promote an open conversation. SKAO is not involved in this decision or agreement.

Role of the Expert

- Critical, independent review of the organisation’s energy and CO₂ ambitions.
- Inspire, encourage: broach topics the organisation may not have previously considered.
- Catalyst, this conversation can help (the CSR manager) create support within the management board.
- For a certificate holder on Handbook 4.0 Step 3, the dialogue must explicitly relate to the ambition, feasibility and progress of the organisation’s Climate Transition Plan. This includes discussing the (possible) role of Other Influenceable Emissions (OIE²) in (a revision of) the climate transition plan.

Content of the dialogue

A substantive discussion includes topics like:

- What are the organisation’s energy and CO₂ ambitions? What is the reduction strategy?
- How does the organisation perform relative to its peers in the sector?
- Who does the organisation work with?
- What does the organisation do and what does it not do? And why not?
- What measures has the organisation taken in the past two years?
- How have the previous “Points of Concern” been handled?
- Does the organisation have sustainability KPIs?
- Does the organisation use a CO₂ price?
- Can the organisation take measures to increase the flexibility of their energy system and, if so, what are these?
- To what extent does the organisation connect with community initiatives?
- What are the long-term goals? What deadline does the organisation have for zero emissions?
- How does the organisation want to contribute to a climate-neutral world?

Policy/management discussion

- What can the organisation influence?
 - Will industry associations be involved?
 - What influence does the organisation have in the value chain and what strategy is it using to reduce emissions in the value chain?
 - Is there a policy for suppliers?

² For an explanation of OIE in Handbook 4.0, see the description of OIE in the glossary of terms and requirements 3.A.2-3.



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- What does the Paris Agreement mean for the organisation?

Social activities

- How are sustainability and CO₂ awareness experienced within the organisation?
How is this encouraged?
- What measures does the organisation take to (further) nurture the topic of energy, CO₂ and sustainability?
 - Is good behaviour rewarded?
 - Management has a role model function: is management aware of this and (how) do they lead by example?

The CO₂ Performance Ladder is developed in the Dutch language and is approved for accreditation by the Dutch Accreditation Council (RvA) and the Belgian BELAC. For all translations of normative documents, the Dutch version is leading in case of discrepancies or differences in interpretation. In case of ambiguity, please contact SKAO, info@co2performanceladder.com. No rights can be derived from translations.