



CO₂ PERFORMANCE LADDER

List of changes in version 4.0 compared to version 3.1

The list below outlines the substantive changes for each paragraph or requirement from the CO₂ Performance Ladder version 4.0 (2025) compared to version 3.1 (2020) are mentioned.

- If the content has been copied from Handbook 3.1, the location there is indicated (cross-reference).
- Requirements from Handbook 3.1 that have not been adopted at all are not addressed.
- Textual changes are also not mentioned.

The most significant changes compared to the requirements in Handbook 3.1, as well as the main newly introduced requirements, are highlighted in green.

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Part 1

Paragraph/requirement in Handbook 4.0	Cross reference Handbook 3.1	Main changes in Handbook 4.0 compared to Handbook 3.1
1 - Subject matter and scope	1 - <i>Scope</i>	The scope has been broadened from a 'CO ₂ management system' to an 'energy and CO ₂ management system'.
2 - Normative references	2 - <i>Normative references</i>	<p>5 normative references are new:</p> <ul style="list-style-type: none"> - EN 15804:2012+A2:2019 - GHG Protocol Scope 2 Guidance:2015 - GHG Protocol Scope 3 Calculation Guidance:2011 - IAF MD-5:2023 - IPCC AR6:2021 <p>3 normative references have been removed:</p> <ul style="list-style-type: none"> - Green Gold Label - NTA 8813 - NTA 8080
3 - Terms and definitions	3 - <i>Glossary</i>	<p>Entirely new terms in 4.0:</p> <ul style="list-style-type: none"> - (Direct and indirect) biogenic CO₂ emissions - Accreditation body - Action plan - Audit criteria - Audit evidence - Avoided emissions - Branch - Climate transition plan - CO₂ compensation - CO₂ equivalent - CO₂ removal (negative CO₂ emissions or CO₂ sequestration) - CO₂ sink

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		<ul style="list-style-type: none"> - CO₂ source - Consolidation approaches - Consortium - Emissions due to energy consumption on a (the) project - Energy and CO₂ policy - Energy and CO₂ management team - Energy balance - Energy consumption - Energy consumption on a (the) project - Energy efficiency - Energy use - Final energy consumption - Flexibility in the energy system - Global Warming Potential - Green electricity - Green gas - Greenhouse gases - Grey electricity - Guarantee of Origin (GoO) - Harmonisation Act - Independence - Interested party - Issuing body - Key persons - Leased assets - Life cycle analysis (LCA) - Location-based method for scope 2 - Long-term - Main entity - Market-based method for scope 2 - Material emissions and material energy consumption
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		<ul style="list-style-type: none"> - Medium-term - Non-CO₂ greenhouse gases - Other influenceable emissions (OIE) - Pool of experts - Project plan - Sector agreement - Short-term - Special audit - Tank-to-Wheel (TtW) emissions - Technology Readiness Level (TRL) - Upstream and downstream emissions on a (the) project - Well-to-Tank (WtT) emissions - Well-to-Wheel (WtW) emissions - Zero CO₂ emissions <p>Adapted terms from Handbook 3.1:</p> <ul style="list-style-type: none"> - Annual audit → replaces annual ladder assessment - Audit → replaces internal audit and ladder assessment - Base year → replaces reference year - Certifying Body (CB) → replaces Ladder CI - CO₂ Performance Ladder project → replaces Projects for which a CO₂-related award advantage has been obtained - CO₂ footprint → replaces CO₂ footprint or Carbon footprint - CO₂ Performance Ladder certificate → replaces CO₂ awareness certificate - Direct relationships → replaces direct value chain partners - Energy and CO₂ management system → replaces management system - Initial audit → replaces initial ladder assessment - Intensity value → replaces Global measure - Large organisation/small organisation → replaces size category and organisation size
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		<ul style="list-style-type: none"> - Partnerships → replaces initiative, value chain initiative, CO₂ emission reduction programme, sector-wide CO₂ emission reduction programme, development project and voluntary CO₂ emission reduction programme - Recertification audit → replaces reassessment - Regular frequency → replaces regular follow-up - Relevant scope 3 emissions and relevant OIE → replaces relevant emissions (scope 3) <p>Terms from 3.1 that have been removed:</p> <ul style="list-style-type: none"> Active participation Audit checklist Chairman of the Board of The Foundation for Climate Friendly Procurement and Business (SKAO) Foundation for Climate Friendly Procurement and Business CO₂ emissions Continuation Correction Up-to-date Implementation LEE LTA NGO Parties in the value chain Passive participation Portfolio Product market combination (PMC) Progress Project file Scope 3 strategy Stages of projects Structural Trade association Value Chain partners - Verification
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		In the English translation some other terms may differ, without impact on the content thereof.
4 Context of the organisation		
4.1 - Organisational boundaries	<i>4 - Boundary and size of the organisation</i>	<p>The following points are new:</p> <ul style="list-style-type: none"> • b.ii the organisation adopts one of the three consolidation approaches from the GHG Protocol; • c. top-down and operational control are default; • d. publication of methods is mandatory; • e. switching between methods is allowed with justification.
4.1.1 - Method 1: the top-down method	<i>Method 1: the GHG Protocol method</i>	Only the name has been changed from the GHG method to the top-down method.
4.1.2 - Method 2: the lateral method	<i>Method 2: the lateral method</i>	<p>Under step 7, under 'Note', the possibility of voluntarily adding AC suppliers to the organisational boundaries has been added.</p> <p>Under 'Supplement to step 6' (in 3.1 'framework for complex cases'), the order has been changed, and the following points have been added:</p> <ol style="list-style-type: none"> 2. An A&C supplier should never be excluded just because it exists temporarily (for example, because it was established for a specific contract); 3. An A&C supplier should never be excluded solely because it produces relatively low greenhouse gas emissions; 4. Finally, the A&C suppliers that are not included in the organisation should be removed from the whole AC analysis and the process should continue at step 7. <p>Points 1 to 5 and 8 from Handbook 3.1 have not been retained (were self-evident). Points 6, 7 and 9 from Handbook 3.1 have been rewritten and moved. The text on the Boundary Committee has been placed in a separate document on the CO₂ Performance Ladder website.</p>
4.1.3 - Consolidation approaches to leased assets and consortium projects	N/A	This is a new paragraph. A different approach now applies to leased assets and consortium projects.

4.2 - Determining the size of the organisation	4.2 - <i>Determining the size of the organisation</i>	The way the size is determined has changed compared to Handbook 3.1. The size is no longer determined on the basis of scope 1 and 2 emissions, but on the basis of FTE, annual turnover and balance sheet total; the same criteria used for the CSRD. Not only has the number of exemptions been reduced, but the changed scope determination has also reduced the number of organisations eligible.
4.3 - Project requirements	6.1.2 – <i>Project requirements</i>	No substantive changes.
4.4 - Understanding legal obligations	N/A	This is a new paragraph. It reflects a revised approach to legal obligations, aligned with ISO compliance methods.
4.5 - Energy and CO ₂ management system	6.1.1 – <i>Requirements of processes for continuous improvement</i>	The management system has been broadened from a 'CO ₂ management system' to an 'energy and CO ₂ management system'.
5 Leadership		
5.1 - Leadership and commitment	6.1.1.1 - <i>internal audit</i> 6.1.1.2 - <i>Management review</i> 2.B.4 - <i>The reduction objective has been endorsed by higher-tier management</i> 3.B.2 - <i>the energy management action plan has been endorsed by higher-tier management</i> 4.C.1 - <i>dialogue at management level</i>	Paragraph is new. No substantive changes.
5.2 - Energy and CO ₂ policy	6.1.1.2 - <i>management review</i>	Paragraph is new. No substantive changes.
6 Planning		
6.1 Actions to address risks and opportunities	6.1.1.2 - <i>management review</i>	Paragraph is new. No substantive changes.
6.2 Targets and planning to achieve them	3.B.1 - <i>objective scope 1 and 2</i> 4.B.1 - <i>quantitative objective scope 3</i> 5.B.1 - <i>quantitative objective scope 3</i>	Paragraph is new. No substantive changes.

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6.2 Targets and planning to achieve them (continued)	<p>4.A.1 - PMC analysis and chain analyses</p> <p>2.B.3 - objectives and measures are documented</p> <p>4.B.2 - progress reporting</p> <p>5.B.2 - progress reporting</p> <p>3.C.1 - communication on footprint</p> <p>4.C.1 - dialogue at management level</p> <p>4.D.1 - initiator of development project</p> <p>5.D.1 - actively involved in emission reduction programme</p>	<p>The frequencies have been revised, with lower frequencies introduced to reduce administrative burden. For the following requirements, the minimum frequency has gone from <u>half-yearly</u> to <u>annual</u>:</p> <ul style="list-style-type: none"> communicate progress (2.B.3/3.C.1); reporting on scope 3 progress for (medium) sized organisations (4.B.2/5.B.2); conduct dialogue with stakeholders within government, NGOs or with an independent expert (4.C.1); show progress in a development project (4.D.1) or CO₂ emission reduction programme (5.D.1). <p>For the following requirement, the minimum frequency has gone from <u>annual</u> to <u>3-yearly</u>:</p> <ul style="list-style-type: none"> research on renewing chain analyses (4.A.1). <p>For requirement 4.A.1 on the impact and influence analysis (was PMC analysis), a higher frequency (from <u>3-yearly</u> to <u>annually</u>) was chosen precisely because this is at the heart of the new approach in 4.0: a greater focus on where organisations can make the most impact.</p>
7 Support		
7.1 Resources	<p>6.1.4 – Requirements of the contribution to the SKAO</p> <p>2.B.4 - The reduction objective has been endorsed by higher-tier management</p> <p>3.D.2 - budget for initiative</p> <p>4.D.2 - budget for development project</p> <p>5.D.1 - actively involved in emission reduction programme</p>	Paragraph is new. No substantive changes.
7.2 Key persons and their competence	2.C.2 - assigned responsibilities	Paragraph is new. The role of key persons and CO ₂ awareness has been broadened within the organisation.

7.3 Documented information at the organisational and project level	6.1.2 - <i>Project requirements and various requirements in angles A, B, C and D.</i>	<p>The requirements for information documented and to be published (or shared with the client) have been adjusted, both at the organisation and project level:</p> <ul style="list-style-type: none"> - Documentation requirement at organisation level: the fulfilment of 29 requirements; - Publication requirement at organisation level: the partial fulfilment of 11 requirements; - Documentation requirement documented at project level: the fulfilment of 10 requirements; - Obligation to share with client at project level: the fulfilment of 7 requirements. <p>Both publishing and sharing always take place via my.CO2performanceladder.com.</p>
8 Operation		
9 Performance evaluation		
9.1 Monitoring, measuring, analysing and evaluating energy and CO ₂ performance and the energy and CO ₂ management system.		
9.1.1 General	4.A.2 - <i>data quality management plan</i>	No substantive changes.
9.1.2 Data quality management plan	4.A.2 - <i>data quality management plan</i>	No substantive changes.
9.1.3 Using CO ₂ emission factors, base year and recalculation	Chapter 5	<p>For Belgium it has been added that CO₂emissiefactoren.be must be used. For other countries, it has been added that organisations must choose an accurate list themselves or use CO₂emissiefactoren.nl.</p> <p>The rules for recalculation and the base year have been brought more in line with the GHG Protocol and the CSRD. This means that the base year in an initial audit should not be older than 3 years and there are more reasons to take a new base year.</p>
9.2 Internal audit	6.1.1.1 - <i>internal audit</i>	It is now stated that the internal audit can be combined with internal audits for other management systems.

		It has been added that attention must be paid to whether established procedures and processes within the organisation contribute to the realisation of the objectives.
9.3 Management review	6.1.1.2 - <i>management review</i>	It is now stated that the management review can be combined with management reviews for other management systems.
9.4 External audit	7.1.2 - <i>The Ladder assessment</i>	No substantive changes.
10 Improvement		
10.1 Continual improvement	6.1.1 - <i>Requirements of processes for continuous improvement</i>	No substantive changes.
10.2 Nonconformities and corrective actions	7.1.2 - <i>The Ladder assessment</i>	The deadline for resolving minor nonconformities has been increased to 12 months (was 3 months). The specific reference to nonconformities in the internal audit and management review has been deleted (was 4 weeks). For major nonconformities, the deadline has been retained at 3 months.

Part 2 (step 1, 2 and 3)

Paragraph/requirement in 4.0	Cross-reference paragraph/requirement in 3.1	Substantive change in 4.0
1.A.1-1/2.A.1-1/3.A.1-1 - energy balance and energy review	2.A.3 - <i>energy assessment</i>	<p>The requirement has been expanded to include a mandatory energy balance and insight into flexibility in the energy system, both for the organisation and for CO₂ Performance Ladder projects.</p> <p>The scope of the energy assessment has been increased from 80% of energy consumption to 90%.</p>
1.A.2-1/2.A.2-1/3.A.2-1 - emissions inventory scopes 1 and 2	3.A.1 - <i>emissions inventory scope 1 and 2</i>	<ul style="list-style-type: none"> - Business travel (scope 3 category 6) is no longer mandatory to be included in the scope 1 and 2 emissions inventory (from step 2 onwards it is mandatory in scope 3); - Non-CO₂ greenhouse gases have become a mandatory part of scope 1 and 2, if they prove relevant (to be assessed every 3 years); - WtT emissions from fuels may be reported in scope 3; - The location-based scope 2 footprint is new; - The market-based scope 2 footprint has been adjusted: <ul style="list-style-type: none"> o A supplier-specific emission factor for grey electricity is preferred. If the organisation cannot find this out, the average grey power factor applies (this was standard under Handbook 3.1); o Recognition of green power from abroad: the criteria have been expanded. - For CO₂ Performance Ladder projects it has been: <ul style="list-style-type: none"> o deleted that allocation may be used to determine emissions; o added that LCAs may be used to determine emissions (as long as they include phase A4 and A5).
2.A.2-2/3.A.2-2 - emissions inventory scope 3	5.A.1 - <i>insight into scope 3</i> 5.A.3 - <i>emission data of chain partners</i>	<ul style="list-style-type: none"> - The lower limit for quantification of scope 3 has been changed from 70-80% to two-thirds. This is equivalent to the limit used by the Science Based Targets initiative; - Non-CO₂ greenhouse gases have become a mandatory part of scope 3, if they prove relevant (to be assessed every 3 years); - More guidance is provided on determining relevant scope 3 emissions in line with the GHG Protocol; - Business travel (category 6) has become a mandatory scope 3 category;

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		<ul style="list-style-type: none"> - It is always mandatory to include at least one upstream and one downstream category; - The requirement now also applies to small organisations.
2.A.2-3/3.A.2-3 - Qualitative and/or quantitative OIE analysis	n/a.	This is a new section in 4.0.
2.A.3-1/3.A.3-1 - Division into activities	4.A.1 - <i>PMC analysis and chain analyses</i>	<ul style="list-style-type: none"> - The term 'PMC' has been replaced by 'activities', and the scope of these activities has been broadened from scope 3 only to scope 1, scope 2, scope 3 and possibly OIE. As a result, the required view is 'scope-transcending'; - Within the activities, a distinction is made between key activities (these comprise 50% of total scope 1, 2 and 3 emissions) and other activities.
2.A.3-2/3.A.3-2 - Volume of emissions by activity		
2.A.4-1/3.A.4-1 - I&I Analysis		
2.A.4-2/3.A.4-2 - Determining most important activities		
2.A.5-1/3.A.5-1 - Value chain analysis and understanding of direct relationships	4.A.1 - <i>PMC analysis and chain analyses</i> 4.A.3 - <i>professional commentary chain analyses</i> 5.A.3 - <i>emissions data from chain partners</i>	<ul style="list-style-type: none"> - The value chain analyses must cover the most important activities (i.e. 50% of the total scope 1, 2 and 3 emissions). Depending on the classification at 2.A.3-1/3.A.3-1, this can mean one or more value chain analyses (i.e. no longer 1 or 2 as in Handbook 3.1). This leaves organisations freer to choose value chain analysis(s) that match their ambition; - The step-by-step plan for making a value chain analysis has been expanded and has been further adjusted (without direct reference to the GHG Protocol). The adjustments consist of <ul style="list-style-type: none"> o preparing an overview of direct relationships; o the broadening from scope 3 only to scope 1, scope 2, scope 3 and possibly OIE; o the broadening to the reduction possibilities in the medium term (step 2 and 3) and long term (only step 3), instead of only focusing on the short term; o more opportunities for using already existing value chain analyses. - professional commentary of the value chain analysis is no longer mandatory. The aim is to make organisations do more of their own analysis.
3.A.5-2 - Strategies for most important activities	5.A.2 - <i>analysis and strategies for influencing scope 3</i>	An organisation must identify not one but several strategies for making an even better-informed choice in the climate transition plan.
3.A.5-3 - Strategies for other activities		

2.B.1-1/3.B.1-1 - Long-term and/or medium-term CO ₂ target	<p>2.B.2 - <i>objective for alternative fuels and green electricity</i></p> <p>3.B.1 - <i>target scope 1 and 2</i></p> <p>3.B.2 - <i>energy management action plan has been endorsed by higher-tier management</i></p> <p>4.B.1 - <i>quantitative objective scope 3</i></p> <p>4.C.2 - <i>address points of concern</i></p> <p>5.B.1 - <i>quantitative objective scope 3</i></p>	<ul style="list-style-type: none"> - The climate transition plan including all long-term and medium-term targets is new (except for the 3–6-year strategy at 5.B.1 from Handbook 3.1); - While the action plan and short-term objectives are not new, the relationship with the medium-term is (only steps 2 and 3); - New is that the short-term objectives may be drawn up for 1, 2 or 3 years instead of always until the next reassessment (3 years) as was the case in Handbook 3.1; - New is that the short-term CO₂ target must be drawn up in relation to the last short-term target drawn up. So again, this can be 1, 2 or 3 years.
3.B.1-2 - Long- and medium-term OIE target		
2.B.1-2/3.B.1-3 - Medium-term energy savings and renewable energy target		
2.B.1-3/3.B.1-4 - Medium and/or long-term strategy		
1.B.1-1/2.B.2-1/3.B.2-1 - Short-term CO ₂ target		
1.B.1-2/2.B.2-2/3.B.2-2 - Short-term energy saving and renewable energy target		
3.B.2-3 - short-term OIE target		
1.B.1-3/2.B.2-3/3.B.2-4 - Short-term action plan	<p>4.B.2 - <i>progress reporting</i></p> <p>5.B.3 - <i>result commitment</i></p>	<ul style="list-style-type: none"> - The result obligation for objectives (was 5.B.3 in Handbook 3.1) has been broadened to a realisation obligation for measures. This allows an organisation to choose between achieving objectives or implementing measures. This prevents organisations from always being judged on achieving their objectives (after all, a measure may not achieve the intended effect); - The obligation to achieve the targets or measures now applies to all steps (instead of only at level 5 as in Handbook 3.1).
1.B.2-1/2.B.3-1/3.B.3-1 - Implementation and/or commitment requirement		
1.C.1-1/2.C.1-1/3.C.1-1 - Keeping key persons informed	<p>2.B.3 - <i>objectives and measures are documented</i></p> <p>2.C.2 - <i>assigned responsibilities</i></p> <p>3.C.1 - <i>communication on footprint</i></p>	<p>The role of CO₂ awareness has been increased by focusing on key persons and their roles.</p>
2.C.2-1/3.C.2-1 - Active contribution by key persons		
1.C.2-1/2.C.3-1/3.C.3-1 - Communication plan	2.C.1 - <i>internal communication</i>	<ul style="list-style-type: none"> - The organisation has more freedom to determine what it communicates via its own website;

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	<p>2.C.3 - <i>identification of external stakeholders</i></p> <p>3.C.1 - <i>communication on footprint</i></p> <p>3.C.2 - <i>communication plan</i></p>	<ul style="list-style-type: none"> - Key persons and direct relations (only step 2 and 3) have become mandatory communication target groups; - Communication must relate to the climate transition plan (only step 2 and 3).
3.C.4-1 - Climate transition plan review by independent expert	<p>4.C.1 – <i>dialogue at management level</i></p> <p>4.C.2 – <i>address points of concern</i></p>	The dialogue with an independent expert must now always be about the organisation's Climate Transition Plan rather than its reduction target and strategy as in Handbook 3.1.
1.D.1-1/2.D.1-1/3.D.1-1 - Inventory of knowledge/collaboration requirements	3.D.1 - <i>active participation in sector or chain initiative</i>	There is now a more explicit requirement to analyse the knowledge and collaboration requirement, both in relation to the action plan, the climate transition plan (only step 2 and 3) and the CO ₂ Performance Ladder projects.
1.D.2-1/2.D.2-1/3.D.2-1 - knowledgeable key person	N/A	The role of CO ₂ awareness has been increased.
1.D.2-2/2.D.2-2/3.D.2-2 - Inventory of partnerships	1.D.1 - <i>aware of initiatives</i>	No substantive changes.
2.D.3-1/3.D.3-1 - Engaging in a collaboration	<p>2.D.1 - <i>passive participation in initiative</i></p> <p>2.D.2 - <i>limited active participation in initiative</i></p> <p>3.D.1 - <i>active participation in sector or chain initiative</i></p>	Requirements for an initiative are more explicitly linked to knowledge and cooperation needs.
3.D.4-1 - Major role in collaboration	<p>4.D.1 - <i>initiator of development project</i></p> <p>5.D.1 - <i>actively involved in emission reduction programme</i></p>	Initiator has been broadened to a major role. Several organisations can simultaneously have a major role in a cooperation.
2.D.4-1/3.D.5-1 - Dialogue on climate transition plan with an organisation in the value chain	N/A	This is a new requirement.

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Certification regulation

Paragraph/requirement in 4.0	Cross-reference paragraph/requirement in 3.1	Main changes in Handbook 4.0 compared to Handbook 3.1
1 - Introduction	-	No substantive changes.
2 - Requirements for Certification Bodies and auditors	-	No substantive changes.
2.1 – Agreement with SKAO	<i>7.1.1 - Competencies of Ladder Certifying Organisation and its auditors</i>	No substantive changes.
2.2 - Accreditation	<i>7.1.1 - Competencies of Ladder Certifying Organisation and its auditors</i>	No substantive changes.
2.3 - Auditor competencies	<i>7.1.1 - Competencies of Ladder Certifying Organisation and its auditors</i>	<ul style="list-style-type: none"> - The competences for the main themes from 4.0 receive additional attention; - Auditors may only perform audits on steps 2 and 3 independently if they have first done so together with an experienced auditor.
2.4 - Attendance by SKAO	<i>7.1.6 - Clarification of attendance</i>	No substantive changes.
2.5 - Harmonisation	<i>7.1.5 - Harmonisation</i>	No substantive changes.

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3 -Requirements of auditors	7.1.2 - <i>The Ladder assessment</i>	CBs may, on the basis of a risk analysis, deviate from the obligation to conduct work visits at large organisations on step 3 with two auditors (except if they have CO ₂ Performance Ladder projects).
3.1 - Different types of audits	7.1.2 - <i>The Ladder assessment</i>	No substantive changes.
3.2 - Stage 1 and Stage 2 audit	<i>Audit days table v1.2</i>	No substantive changes.
3.3 - Time spent on audit	7.1.2 - <i>The Ladder assessment</i>	No substantive changes.
3.4 - Samples	7.2 - <i>An explanation of the sample of projects</i> 3.A.2 - <i>Verification of emissions inventory</i> 7.1.2 - <i>Sample for visiting (subsidiary) locations</i>	<ul style="list-style-type: none"> - In sampling for visiting sites: <ul style="list-style-type: none"> o The example has been deleted; o The sample should be done based on energy instead of scope 1 and 2 emissions.
3.5 Score guideline	7.1.3 - <i>The CO₂ Awareness Certificate</i>	<p>The score guideline has been amended. The new rules are:</p> <ul style="list-style-type: none"> - Part 1 works with major and minor deviations (no scoring); - Part 2 works with a maximum of 10 points per requirement, of which a minimum of 7 must be achieved and a minimum of 90% of the points per angle; - No guidelines are given for assigning point deductions or major or minor nonconformities. This means that, more than in Handbook 3.1, this is at the auditor's discretion (expert judgement).
3.5.1 Proportional score when a requirement is not fully met	7.1.2 - <i>The Ladder assessment</i>	No substantive changes.
3.5.2 Nonconformities, follow-up agreements and corrective actions	7.1.2 - <i>The Ladder assessment</i>	See notes to Part 1, 10.2.

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4 Issuance of the CO ₂ Performance Ladder Certificate		
4.1 Technical review	<i>7.1.2 - The Ladder assessment</i>	No substantive changes.
4.2 Validity of the CO ₂ Performance Ladder Certificate	<i>7.1.3 - The CO₂ Awareness Certificate</i>	A CB may decide to perform an initial audit (instead of an annual audit) in the event of major changes to the organisation.
4.3 Assignment of CO ₂ Performance Ladder Certificate	<i>Harmonisation Act 9 HB3.1</i>	No substantive changes.
4.4 Certificate acquisition by another certification body	<i>7.1.4 - Certificate takeover by another Ladder CI</i>	No substantive changes.
4.5 Submit CO ₂ Performance Ladder Certificate and entities on the CO ₂ Performance Ladder Certificate to SKAO	<i>7.1.3 - The CO₂ Awareness Certificate</i>	Added that the CB must provide the entities that are part of the organisational boundaries to SKAO.
4.6 The CO ₂ Performance Ladder Certificate	<i>7.1.3 - The CO₂ Awareness Certificate</i>	The authorised employee of the CB no longer needs to sign the certificate. The CB must include the CO ₂ Performance Ladder logo on the certificate.

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