



# Conditions and procedure for the Boundary Committee Handbook 4.0

This document describes the possibilities for deviating from the methods for establishing the organisational boundaries per §4.1 of Handbook 4.0. These methods already permit Certification Bodies (CBs) flexibility and freedom of interpretation that allow certain exceptions. However, it is not always possible to arrive at workable organisational boundaries, for example, for large (international) companies or complex government organisations. In these cases, customisation is sometimes possible by seeking a binding opinion from a Boundary Committee.

## Condition for requesting a Boundary Committee

Requesting a Boundary Committee, and thus deviating from the existing methods for determining organisational boundaries, is only possible when the organisation has demonstrably made every reasonable effort to determine organisational boundaries according to the lateral method.

## Procedure for determining the method for departing from the lateral method

1. In coordination with its CB, the organisation submits an application via [info@co2performanceladder.com](mailto:info@co2performanceladder.com) to appoint a Boundary Committee and deviate from the methods for establishing organisational boundaries.
2. The application includes at least one:
  - a. analysis of the organisational boundary according to the lateral method (A)
  - b. organisational boundary proposal deviating from the lateral method (B)
  - c. indication of the difference in the emissions inventory for scope 1 and scope 2 between organisational boundaries A and B, and the influence on the relevant business units
  - d. argumentation for the chosen approach.
3. For a complete application, SKAO appoints an ad hoc Boundary Committee of three experienced auditors (>10 audits) from three different CBs (none being the organisation's CB).
4. The Boundary Committee evaluates the organisation's application. To this end, the Boundary Committee takes into account:
  - a. establishing organisational boundaries as described in Handbook 4.0 §4.1;
  - b. the relevance of organisational boundaries to CO<sub>2</sub> Performance Ladder projects;
  - c. the materiality (scopes 1 and 2) and/or relevance (scope 3) of the emissions from entities that remain outside organisational boundaries due to the deviation;
  - d. the clarity with which certain matters can be, and are, communicated to the public.



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5. The Boundary Committee makes a pronouncement within three months of confirmation of receipt of the request by SKAO.
6. The Boundary Committee's assessment is added to the organisation's file, so it is available during the annual audit or in case of a certificate takeover.
7. The Boundary Committee's assessment is harmonised in the Technical Committee of SKAO.
8. The Boundary Committee's assessment is binding.
9. The costs of the Boundary Committee are borne by the organisation but are charged via SKAO. In its request, the organisation includes a statement declaring that it will bear the costs related to the assessment. Note that the Boundary Committee consists of three auditors. The request assessment time is estimated at one audit-day per auditor.

*The CO<sub>2</sub> 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](mailto:info@co2performanceladder.com). No rights can be derived from translations.*