



CO₂ PERFORMANCE LADDER

Harmonisation Act 3 to Handbook 4.0

Subject

Less recent base year permitted in the case of legal requirements.

Context

Handbook 4.0 introduces a change from previous versions of the Handbook regarding the requirements for choosing a base year. Previously, organisations were largely free to choose their own base year. To make certificate holders more comparable, to align with European sustainability reporting legislation (the CSRD) and to place greater emphasis on current CO₂ reduction, Handbook 4.0 (§ 9.1.4) establishes that, at the initial audit, the base year may not be more than three years before the year in which the initial audit takes place.

This Harmonisation Act makes it possible to use an older base year in specific cases. The reason is the revised European Energy Efficiency Directive (EED), which comes into force in 2026 and requires public authorities to use 2021 as their base year.

This Harmonisation Act prevents organisations from having to apply two base years at the same time. For the sake of uniformity within the Handbook, no distinction is made by type of certificate holder.

Harmonisation Act:

Section 9.1.4 ('base year and recalculation') states that a base year may not be more than three years before the year in which the initial audit takes place. An organisation may deviate from this rule if it is required, by national or European law, to apply a different base year for its energy consumption and/or CO₂ emissions. An organisation that operates in more than one country may be legally required to apply different base years at the same time. In that case, it must apply the most recent legally prescribed base year for the CO₂ Performance Ladder. The other provisions in § 9.1.4 relating to the base year remain unchanged in force.