

| Segment       | Comment                                                                                                                                                                                                                                                                                                                                                  | Proposal                                                                                                                                                | general/technical/ editorial |
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| 3.1.7, note 1 | Instead or in addition to the Paris Agreement, the definition should include explicit reference to the 1.5 degree target as it has become the de facto target of the agreement according to the advisory opinion by the International Court of Justice.                                                                                                  | ...emissions trajectory aligned with the [ADD: 1.5 degree target of the] Paris Agreement...                                                             | technical                    |
| 4.2           | The principle of urgency should explicitly state that net zero must be achieved no later than 2050 as already hinted by the text on the accompanying note.                                                                                                                                                                                               | ...as soon as possible [ADD: and no later than 2050].                                                                                                   | general                      |
| 4.3           | The principle of high ambition is a bit unclear as it is defined by taking action to achieve net zero as soon as possible, which is already the definition of the previous principle of urgency. It could be clearer if the first paragraph is omitted (as well as the word "also" from the second paragraph). This may also require changes to Annex B. |                                                                                                                                                         | general                      |
| 4.4           | This principle is very important and it could be further clarified.                                                                                                                                                                                                                                                                                      | ADD TO THE END: ...nor to mask avoidable emissions as residual.                                                                                         | technical                    |
| 4.9           | The requirement to respect human rights and conduct human rights due diligence should be explicitly included here.                                                                                                                                                                                                                                       | CHANGE THE SUBTITLE TO: Equity, justice and human rights<br><br>ADD TO THE END OF THIRD PARAGRAPH: This includes conducting human rights due diligence. | technical                    |
| Figure 3      | The figure could be clarified with a vertical line labelled "target setting year". This would help to illustrate "prior emissions" that are referred to in the annexes.                                                                                                                                                                                  |                                                                                                                                                         | technical                    |
| 9.2.2 a       | As some forms of business are unlikely to be compatible with net zero transition in line with the 1.5 degree target, the text should reflect the need to assess the business models.                                                                                                                                                                     | ...align organizational strategy, including [ADD: business model,] investments...                                                                       | general                      |
| 10.1          | The paragraph before Note 5 should explicitly state that while there should be a separate target for these emissions, they should also be included in the overall emissions targets.                                                                                                                                                                     | ADD TO THE END OF THE PARAGRAPH: All emissions related to these solutions shall be also included in the overall interim and long-term targets.          | technical                    |

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| 10.2 a | Pathways should be required to reach net zero no later than 2050.                                                                                                                                                                                                                                                          | ADD TO THE END OF THE CLAUSE: ...and lead to net zero by 2050 at latest.                                                                                                                                                                                                                                        | general   |
| 10.2 g | While this principle is crucial it may be difficult to verify as it requires systematic and comprehensive review of all sectoral pathways and their utilization rates. Thus, it would be advisable to add, as a safeguard, an additional requirement that any acceptable pathway must lead to net zero no later than 2050. | ADD TO THE END OF THE CLAUSE: ...and reaching the net zero by the 2050 at latest.                                                                                                                                                                                                                               | general   |
| 10.3   | As the principle of urgency requires reaching net zero as soon as possible, the feasibility study should be required whether or not the organization anticipates residual emissions greater than ones on the reference pathway.                                                                                            | DELETE THE TEXT BETWEEN COMMAS IN THE SECOND PARAGRAPH                                                                                                                                                                                                                                                          | general   |
| 10.6.1 | The ambition requirement for the scope 3 emission reductions should be explicit.                                                                                                                                                                                                                                           | ADD TO THE END OF THE SECOND PARAGRAPH: In each interim target the absolute significant other indirect GHG emissions/ Scope 3 emissions shall be substantially lower than those emissions in the base year or in any previous interim target.                                                                   | general   |
| 10.6.2 | The paragraph before figure 5 contradicts with the first paragraph of 10.6.1 which does not limit the net zero target to significant emissions but requires all emissions.                                                                                                                                                 | REMOVE WORDS "and net zero"                                                                                                                                                                                                                                                                                     | technical |
| 11.1   | The paragraph on "relevant products and services" should reflect the possible need for changes in offering of high-emission products.                                                                                                                                                                                      | ADD TO THE END OF PARAGRAPH BEGINNING WITH WORDS "To reduce other...": In addition, the organization shall make necessary changes to its operations and business model in order to support emissions reductions due changes in consumption patterns i.e. supply and demand of high-emission goods and services. | technical |
| 11.3.6 | A reference to UNGPs would provide clarity here.                                                                                                                                                                                                                                                                           | BEFORE THE LIST, ADD BETWEEN THE WORD "shall" AND COLON: ...in line with UN Guiding Principles on Business and Human Rights                                                                                                                                                                                     | technical |
| 12.4.7 | As transparency is crucial in order to ensure accountability and credibility of carbon removals, we propose adding a second                                                                                                                                                                                                | ADD AS SECOND PARAGRAPH: The organization shall use only carbon dioxide removals that are transparently                                                                                                                                                                                                         | general   |

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|         | paragraph.                                                                                                                                                                                                                                                                                                               | documented and tracked in public registries.                                                                                                        |           |
| Table 1 | To make the table more readable, the examples on the last row of the table should include the same numbering that is used on the second row.                                                                                                                                                                             | ADD THE NUMBERS OF THE CLAIMS TO THE EXAMPLES                                                                                                       | editorial |
| D.3     | In order to avoid an increase in absolute emissions where sectoral activity is increasing, there should be an explicit requirement that the targets based on the SDA must lead to substantial decrease in absolute emissions of the organization.                                                                        | ADD TO THE END OF FIRST PARAGRAPH: The targets based on the SDA method must lead to substantial decrease in absolute emissions of the organization. | general   |
| E.3     | The possibility to set targets based on pathways leading to net zero later than 2050 should be removed as it leads to higher global emissions and adds complexity to the target setting process. The need for an organizational net zero should not depend on the national policies or the location of the organization. | REMOVE ENTIRE SEGMENT E.3                                                                                                                           | general   |