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**Legend for Columns**

1 = Section Number in the document or Appendix  
 2= Paragraph, table or figure number  
 3 = Nature of input is general, technical or editorial  
 4 = Comment – the actual feedback or observation, including justification for what needs changing  
 5 = Proposed change – suggest the text if possible  
 6 = Assessment of comment – secretariat to document response/action taken to comment

1	2	3	4	5	6
Section no.	Para., table or figure no.	Type of input G = general T = technical E= editorial	Comment	Proposed change (Include proposed text)	Assessment of comment <i>(Completed by secretariat)</i>
		<b>G</b>	<p>Finnwatch expresses gratitude for the opportunity to provide input on the sustainable development tool of the article 6.4 mechanism. While in our answer we will focus on the principle 4 of respecting human rights (5.3.1), we would like to point out that other social safeguards should be brought in line with the international standards on human rights. We would recommend a thorough revision of the document by human rights specialists such as the Shift Project (<a href="https://shiftproject.org/">https://shiftproject.org/</a>)</p> <p>While the other principles (5–11) listed in chapter 5.3 refer to many aspects that are important to mitigate the negative impacts on human rights, it would be advisable to secure these also by rephrasing the wording on human rights to clearly include and require respect for all human rights not just those contributing to sustainable development.</p>	(see below)	

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5.3.1	42 and 43	T	<p>The principle on human rights is of utmost importance as history has shown that carbon projects, especially those that involve use of large land areas, are likely to have effects on the rights of local communities. In addition, it is important to secure the rights of those working in carbon projects and ensure their access to remedy when needed. We are worried that the way the principle has been described in paragraphs 42 and 43 needs improvement.</p> <p>The responsibility of the activity developers to respect human rights should be explicitly spelled out without making a link "to sustainable development, poverty alleviation and ensuring fair distribution of development opportunities and benefits". While these are important goals in general, respect for human rights should not be defined as means to achieve these, but as a stand alone issue. As the projects in the carbon market are participating in a business, the wording should be aligned with UN Guiding Principles on Business and Human Rights (UNGPs). The UNGPs are the authoritative framework guiding responsible business conduct.</p> <p>We propose revising the contents of paragraphs 42 and 43 to be in line with following paragraphs of the UNPS (principle 13, page 14, available here: <a href="https://www.ohchr.org/sites/default/files/documents/publications/guidingprinciplesbusinesshr_en.pdf">https://www.ohchr.org/sites/default/files/documents/publications/guidingprinciplesbusinesshr_en.pdf</a>):</p> <p><i>"It is required that activities</i></p> <p><i>(a) avoid causing or contributing to adverse human rights impacts through their own activities, and address such impacts when they occur;</i></p> <p><i>(b) seeks to prevent or mitigate adverse human rights impacts that are directly linked to their operations, products or services by their business relationships, even if they have not contributed to those impacts."</i></p>	<p>42:</p> <p>This principle stipulates that the activity developer shall respect (ADD: all) international(ADD:ly recognized) human rights (REMOVE: to sustainable development, poverty alleviation and ensuring fair distribution of development opportunities and benefits.) Also, an activity is to be implemented with due respect for human rights by avoiding infringement on the human rights and addressing adverse human rights impacts that the activity may cause or to which it may contribute.</p> <p>43:</p> <p>P4.1: An activity is (ADD: to undertake human rights due diligence to identify, prevent and mitigate actual or potential adverse human rights impact and) not to discriminate with regard to participation and inclusion and is also not to undermine the national or regional measures for the realization of the right to development.</p>	
5.3.1	Table 8, Principle Level Question	T	<p>It is of utmost importance that there is a question to ensure that the activity participant has an ongoing human rights due diligence process to identify and address not only existing, but also any future human right risks. Now, the suggested wording of the principle level question does not even mention human rights. We propose changing the principle level question to address this.</p>	<p>Does the activity participant undertake human rights due diligence to identify, prevent and mitigate actual or potential adverse human rights impact?</p>	

