[Email sent to contact@puro.earth on January 8th 2024.]

To Whom it may concern,

Finnwatch expresses gratitude for the opportunity to provide input on the <u>Puro Standard General Rules</u>. We would like to focus our attention on section 7.4 (Environmental and Social Safeguards) in chapter 7 (Requirements for CO2 Removal Suppliers) and especially on requirement II:

"Respect for human rights and avoiding discrimination; abiding by the International Bill of Human Rights and universal instruments ratified by the host country."

While this may be in line with the criterion 7.7 of the <u>CCPs by the ICVCM</u>, the wording is inadequate and misleading. The responsibility to respect human rights applies whether or not the host country has ratified the relevant instruments.

The global authoritative standard on business and human rights is the UN Guiding Principles on Business and Human Rights (UNGP) and it should be mentioned here in addition to the International Bill of Human Rights. The UNGPs are widely recognized, and they are being referred inter alia in the "Guide to good practices for voluntary carbon markets" from the Finnish Government (2023, p. 18) and in the "Nordic Code of Best Practice for the Voluntary Use of Carbon Credits" by the Nordic Dialogue (2022, p. 53).

Requiring alignment with the UNGPs would strengthen the effect of other requirements under section 7.4 by providing an established and widely recognized way of addressing such issues. Requiring compliance with the UNGPs is also compatible with the requirements of the upcoming corporate sustainability due diligence directive and with the minimum safeguard requirements of the taxonomy regulation.

Based on these views we propose including the UN Guiding Principles on Business and Human Rights along with the International Bill of Human Rights in the requirement II. We would also like to point out that "avoiding discrimination" is usually understood to be included in the respect for human rights (principle of non-discrimination).

Summary of proposed changes:

"Respect for human rights and avoiding discrimination; abiding by in line with the International Bill of Human Rights and the UN Guiding Principles on Business and Human Rights universal instruments ratified by the host country."

Also, we would like to point out that the requirement for a grievance mechanism (included in the criterion 1.2 of CCPs by the ICVCM) is entirely missing from the General Rules and should be included.