

**Statement on the degree of alignment of the recommendations of the
High-level Expert Group on the Net Zero Emissions Commitments of
Non-State Entities (HLEG)**

Name of the Initiative: Planet Mark Net Zero Certification Programme

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This document includes details of Planet Mark Net Zero Certification Programme's alignment to each HLEG recommendation, as listed on the UN's website here:

<https://www.un.org/en/climatechange/high-level-expert-group>

HLEG Recommendations	Degree of Alignment	Statement on how the net zero criteria applied by the Initiative is aligned with the HLEG recommendation	If partially or not aligned, what are the challenges and opportunities for further alignment
Announcing a Net Zero Pledge. Non-State actors should publish a pledge including targets for 2025, 2030 and 2035 and plans to reach net zero by 2050.	Partially aligned	Planet Mark Certified - Net Zero Committed Members must have a valid net zero target. In alignment with SBTi Corporate Net-Zero Standard, this includes a near and long term targets. Planet Mark Members are not required to externally publish these targets.	Near term and long term targets are set specifically to the requirements and ambition of each business and may not directly align to the recommended 2025, 2030 & 2035 dates listed. While we do not mandate that Members must publish their targets, many of them choose to. As ENZIs, we will make it clear to members that they can only opt-in to participate in the NZRF if they externally publish their targets.

2. Setting Net Zero Targets. Non-State actors should set short-, medium- and long-term absolute reduction targets, and relative emission reduction targets in their value chain, where appropriate.	Fully Aligned	Planet Mark Certified - Net Zero Committed Members are required to set targets in alignment with the SBTi Corporate Net-Zero Standard. Through their Annual Progress Report, they are required to demonstrate progress against their near-term targets and their Net Zero Transition Plan.	N/a
3. Using Voluntary Credits. High-integrity carbon credits in voluntary markets should be used for mitigation beyond the value chain, but cannot be counted towards non-State actors' interim emissions reductions.	Fully Aligned	In alignment with SBTi Corporate Net-Zero Standard, Planet Mark Certified - Net Zero Committed Members are required to meet a minimum 90% reduction, from the net zero baseline year, for Scope 1, 2 and 3 emissions. Only the unavoidable residual emissions (totalling no more than 10%), may be neutralised at the net zero target year using accredited carbon removal offsets.	N/a
4. Creating a Transition Plan. Non-State actors must publicly disclose transition plans indicating the actions taken to achieve all objectives. They should update them every five years and report on progress annually.	Partially Aligned	Planet Mark Net Zero Transition Plans are aligned with the Transition Plan Taskforce (TPT) Disclosure Framework, which provides a clear and transparent structure for communicating how climate targets are supported by a delivery plan and the overall business strategy. Net Zero Transition Plans are updated every three years, as set out by the TPT Disclosure Framework. Progress must be disclosed annually. Planet Mark Members are not required to externally publish these plans.	While we do not mandate that Members must publish their transition plan documents, many of them choose to. As ENZIs, we will make it clear to members that they can only opt-in to participate in the NZRF if they externally publish their plans.

5. Phasing Out of Fossil Fuels and Scaling Up Renewable Energy. Net-zero pledges should include specific targets for ending the use and/or support of fossil fuels, accompanied by a fully funded transition to renewable energies.	Partially aligned	The Planet Mark Net Zero Certification Programme aligns with the principles of the SBTi Corporate Net-Zero Standard and the Transition Plan Taskforce (TPT) framework. While neither framework mandates standalone targets specifically for phasing out fossil fuels, both require organisations to deliver rapid, science-based emissions reductions and credible transition plans aligned with limiting warming to 1.5°C. This creates a clear expectation for organisations to reduce reliance on fossil fuels and transition towards renewable energy sources.	If/when the SBTi Corporate Net Zero Standard and Transition Plan Taskforce requirements include clear targets to phase out fossil fuels, these will be incorporated into the Planet Mark Net Zero Certification requirements
6. Aligning Lobbying and Advocacy. Non-State actors need to align their external policy and engagement efforts with emission reduction targets.	Fully Aligned	The Planet Mark Net Zero Certification Programme aligns with the TPT disclosure framework, which requires disclosure and alignment of policy and stakeholder engagement efforts with emission reduction targets.	N/a
7. People and Nature in the Just Transition. Non-State actors with high land-use emissions should avoid converting remaining natural ecosystems. Financial institutions should avoid financing companies linked to deforestation.	Fully Aligned	The Planet Mark Net Zero Certification Programme aligns with the TPT disclosure framework, which integrates the Just Transition into its framework.	N/a
8. Increasing Transparency and Accountability. Non-State actors must annually disclose their greenhouse gas data,	Partially aligned	In alignment with SBTi Corporate Net-Zero Standard, we annually require Members who are on the Net Zero Committed Certification membership package and are	While we do not mandate that Members must publish their full GHG data, targets, transition plan

net-zero targets, plans and progress, and have their reported emissions cuts verified by independent third parties.		working to achieve Planet Mark Certified - Net Zero Committed annually to have the following: • Valid net zero baseline • Valid net zero targets • Valid Net Zero Transition Plan • Annual progress disclosure (from year 2 onwards) Companies must report a full GHG emissions inventory on an annual basis and any exclusions from the inventory (Scope 1, 2 or 3) must be described, estimated and disclosed. Planet Mark Members are not required to externally publish this information.	documents and progress, many of them choose to. As ENZIs, we will make it clear to members that they can only opt-in to participate in the NZRF if they externally publish this information.
9. Investing in Just Transitions. There needs to be a new deal for development including financial institutions and multinational corporations, governments, Multilateral Development Banks and Development Finance Institutions.	Fully Aligned	Planet Mark supports continued investment in the Just Transition, demonstrated by our involvement in the development of the UK Net Zero Business Census with oversight from the DESNZ Net Zero Council and in partnership with financial institutions including HSBC, Lloyds, NatWest & the British Business Bank.	N/a
10. Accelerating the Road to Regulation. Regulators should develop regulations and standards, starting with high-impact corporate emitters. A new Task Force on net zero Regulation should be formed to avoid fragmentation.	Fully Aligned	Planet Mark supports the development of net zero regulation, demonstrated by our involvement in the development of the ISO Net Zero Standard and participation in the UN High-Level Climate Champions Net Zero Activation Group.	N/a