

Net zero commitment criteria for its signatory entities aligned with the 1.5 C pathway under the Paris Agreement, verified by an independent third party

Name of the Initiative: Planet Mark Net Zero Certification Programme

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The Planet Mark Net Zero Certification Programme Scheme Rules, Procedures And Management Processes are publicly accessible on the Planet Mark website here:

<https://www.planetmark.com/discover/governance/>

The Certification Scheme Rules, Procedures and Management Processes are governed by our Certification Governance Board. Our Quality Management Systems have been independently ISO 9001 certified and the methodology behind our Certifications aligns with leading international standards, like the Greenhouse Gas (GHG) Protocol and Science Based Targets initiative (SBTi) Corporate Net-Zero Standard.

Net zero commitment criteria	Statement on how the net zero criteria applied by the Initiative is aligned with the HLEG recommendation
Alignment of the criteria with the long-term goal of the Paris Agreement, and the resolve to limit the temperature increase to 1.5 °C, clearly outlining approaches to interim targets	Planet Mark’s definition of corporate net zero is aligned with the principles of the SBTi Corporate Net-Zero Standard, and therefore outlines that corporate targets should be in line with the ambition to limit global warming to 1.5°C
2. Follow-up approaches taken by the Initiative to its signatories regarding their net zero commitments	Planet Mark’s Net Zero Certification Programme is a cohesive membership model under the concept of 5 membership packages, 4 certification levels, and 1 solution. Our membership model, which renews annually, has been designed to enable organisations at different stages of their sustainability journey to make meaningful strides towards net zero and progress through the 4 levels of certification within our Net Zero Certification Programme. Each year Members must measure their emissions and demonstrate progress against decarbonisation, data quality and boundary expansion targets. Members have access to resources, workshop and events through the Planet Mark Academy and support from the Planet Mark team.

<p>3. Compliance mechanism applied by the Initiative to its signatories, including the removal of non-compliant signatories</p>	<p>The Planet Mark Assessment Bodies (PMAB) assess each members compliance with the Planet Mark Certification requirements, which include:</p> <ul style="list-style-type: none"> • Annual measurement of emissions • Valid net zero baseline carbon footprint, targets, transition plan & annual progress disclosure • Minimum organisational & operational boundary scores and data quality scores • Minimum carbon reduction • Minimum net zero progress score <p>Where a Member does not meet the certification requirements for any certification level the PMAB will decertify the Member.</p>
<p>4. Any other approaches to exclusion for any entity not meeting the criteria of the Initiative</p>	<p>Planet Mark may terminate membership of this Certification Scheme for any of the following reasons:</p> <ul style="list-style-type: none"> • Failure to supply the required data within the data submission deadline • Failure to meet the certification requirements of any level • Producing deliberately misleading or incomplete data. • Failure to comply with all requirements of this Certification Scheme, as defined in this document and in any supporting documents produced by Planet Mark. • Non-payment of this Certification Scheme or PMAB fees. • Insolvency or material illegality by the Member.
<p>5. Established standards, and/or methodologies required to be applied by its signatories for their net zero commitments, GHG accounting and/or climate action disclosure</p>	<p>The Planet Mark Net Zero Certification Programme Scheme rules reference:</p> <ul style="list-style-type: none"> • The GHG Protocol - A corporate reporting and accounting standard Published by the World Organisation Council for Sustainable Development (WBCSD) & World Resources Institute (WRI). • The SBTi Corporate Net-Zero Standard • Transition Plan Taskforce (TPT) Disclosure Framework - The Transition Plan Taskforce (TPT) was launched in April 2022 to develop the gold standard of climate transition plans.
<p>6. Frequency of disclosure of relevant data, including GHG inventories, required by the Initiative to its signatories</p>	<p>The Planet Mark Net Zero Certification Programme requires annual measurement of GHG emissions and disclosure of alignment to its certification requirements as per the Net Zero Certification Scheme Rules.</p>
<p>7. Source and origin of GHG emissions from the entity</p>	<p>The source and origin of emissions are measured and validated by Planet Mark, or if measured externally, Planet</p>

required to be covered in the net zero commitment	Mark can provide verification in accordance with the principles of ISO14064-3.
8. Types of GHG required to be covered in the net zero commitment	All material GHGs are measured in alignment with the GHG Protocol methodology.
9. Timeframe of the net zero commitment	Planet Mark Certification commitments are between 1-3 years. Net Zero Committed Certification members are expected to set their net zero targets in their first year of membership as standard.
10. Interim targets required to be established along with the net zero commitment	For Members who have measured their net zero baseline, in line with the SBTi Corporate Net-Zero Standard, near-term targets must be set alongside long-term targets against a fixed net zero baseline. Members must disclose their progress annually.
11. Use of carbon market approaches in achieving interim and long-term targets	In alignment with the SBTi Corporate Net-Zero Standard, only the unavoidable residual emissions (totalling no more than 10%), may be neutralised at the net zero target year using accredited carbon removal offsets.
12. Treatment of residual emissions	See above.