I have the following suggestions:

1. ID.AM - please add some guidance about inventories for virtual resources in the cloud, e.g., Virtual machines, Kubernetes clusters etc. They are obviously not physical assets and can be very short lived, so I assume that they should be considered as software and covered under ID.AM-02. It would be helpful to have this explicitly stated to avoid ambiguity.

2. PR.AT - add a subcategory for software developers, while they could be considered users with elevated privileges, they are really a separate category that should be trained on how to create secure applications which is different that managing/operating the applications securely.

3. GV.PO-02 - I don't think that it is realistic to apply the same policies to suppliers as to internal resources. We can't control what our suppliers do with their computers. This needs to be reworded to something that can actually be accomplished.