

# Proposed 2025 Amendments to Climate and Assurance Standards

## Survey response 20

### Company Name

Delegat Group Limited

### Should AP 4, AP 5, AP 7 and AP 8, which relate to the disclosure and assurance of scope 3 GHG emissions, be extended?

Yes - By two years (the XRB's proposal)

### Please give a reason for your answer

Consider not extending adoption provision 4 regarding disclosure of Scope 3 GHG emissions and only extending adoption provision 8 regarding Scope 3 GHG emissions assurance. Further delaying disclosure of Scope 3 emissions will risks entities de-prioritising work and be in the same place in two year's time, while still giving more time to prepare the systems to support the methodology and calculations for an assurance engagement within the required time frame. This would reflect the first year reporting to disclose Scope 1 and 2 but not require assurance.

### Should AP 2, which relates to anticipated financial impacts, be extended?

Yes - By two years (the XRB's proposal)

### Please give a reason for your answer

The extension would allow for further guidance be issued by the XRB Board on this anticipated financial impact and to further consider international alignment, and any potential changes and uncertainties internationally . It also gives entities adequate time for processes and modelling to be developed, and data to be calculated, which would lead to higher-quality, more useful disclosures for users.

### Any other comments