

Proposed 2025 Amendments to Climate and Assurance Standards

Survey response 45

Company Name

Individual

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

We feel that the requirement to report needs to be reviewed taking into consideration the type of business and earnings threshold due to the cost involved in CRD reporting and the actual benefit to climate efforts. By extending scope 3 emission reporting, it will hopefully provide time for CRD to be properly reviewed.

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

Any other comments