

Proposed 2025 Amendments to Climate and Assurance Standards

Survey response 38

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?

No

Please give a reason for your answer

The disclosures already allow for developing capabilities and data quality

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

No

Please give a reason for your answer

Development of this disclosure should be informed by, and evolve with, industry best practice. This is only illuminated when organizations disclose their processes and benchmarking can happen. Early disclosure enables comparison with peers, as climate-related financial risk understanding evolves, and saves organizations investing in diverging methodologies, or methodologies that completely miss the mark.

Any other comments