

Proposed 2025 Amendments to Climate and Assurance Standards

Survey response 99

Company Name

Toitu Envirocare

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

It is challenging to obtain supporting information for value chain emissions. Data is not easily available especially for emissions relating to foreign countries. Reporting systems still need additional time to enable data gathering. As the rest of the world starts reporting, data should become more readily available supported by robust systems .

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

Clients require additional time to gather information.

Any other comments

No