

Proposed 2025 Amendments to Climate and Assurance Standards

Survey response 80

Company Name

Rabobank

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

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

We support on the basis that we consider challenges that XRB outlined in their proposal documentation in relation to disclosure of scope 3 GHG emissions and anticipated financial impact are valid and we share their view.