

# Proposed 2025 Amendments to Climate and Assurance Standards

## Survey response 77

### Company Name

Property for Industry 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

We consider it is appropriate to extend the adoption provisions related to the disclosure and assurance of scope 3 GHG emissions by two years for the reasons the XRB has set out on page 7 of the consultation document.

### 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

Noting that PFI has already begun disclosing anticipated financial impacts in its climate-related disclosures, we recognise the challenges and uncertainties involved in making these disclosures. In the absence of comprehensive guidance on what is expected from these disclosures, we consider it is appropriate to extend this adoption provision by two years.

### Any other comments

No