

Proposed 2025 Amendments to Climate and Assurance Standards

Survey response 67

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 are experiencing significant cost and challenges in collating the Scope 3 data, further time is needed for industries to develop robust cost effective processes to be able to report on this.

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

This is proving challenging setting target for future events well beyond our normal budgeting and strategic life cycles.

Any other comments

No