

Proposed 2025 Amendments to Climate and Assurance Standards

Survey response 47

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

Extending the APs would have serious consequences for target setting. The SBTi states that near-term targets should be achieved by 2030. If entities only have to start reporting Scope 3 in 2027, this doesn't give them enough time to then set a target and achieve it in 3 years.

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

The priority should be for companies to have calculated their complete corporate carbon footprint before assessing the anticipated financial impacts

Any other comments