

# **Proposed 2025 Amendments to Climate and Assurance Standards**

## **Survey response 28**

### **Company Name**

Fisher Funds Management 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**

Fisher Funds supports the extension which will enable the industry and individual CREs to strengthen and improve data sources, systems and reporting.

### **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**

Fisher Funds supports the extension proposed by XRB on the basis that it will allow for higher quality and increased reliability in climate related disclosures.

### **Any other comments**

Fisher Funds supports the XRB's proposals as they relate to the specific extension.