

Proposed 2025 Amendments to Climate and Assurance Standards

Survey response 23

Company Name

EROAD 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

This allows companies to adequately prepare and improve the quality of their data as well as focus on emissions within their control.

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

For the disclosures to be addressed appropriately then more time is needed as there is a lack of guidance or examples to assist reporters. The extension to this will also allow reporters to focus on their footprints, putting in place required initiatives to reduce and advancing their transition plans.

Any other comments