

#6

COMPLETE

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Q1

Yes

Do you agree with Proposal 1 to extend Adoption Provisions 4, 5 and 7 for scope 3 GHG emissions disclosures from one accounting period to two accounting periods?

Q2

Yes

Do you agree with Proposal 2 to add a new Adoption Provision 8 that gives relief of one accounting period before scope 3 GHG emissions assurance is mandatory?

Q3

No,

Comment:

Do you agree that a one-year delay for scope 3 GHG emissions assurance is sufficient to enable systems to mature to support the availability of sufficient reliable data and to enable increased consistency across the assurance market?

I think that this is going to be a complex area to navigate getting the assurance as it is most likely you will need to rely upon the assurance completed on the third party's data. Given the lack of alignment in the timing and requirement for assurance in many jurisdictions that will be challenging to navigate. Additionally, there are still many providers/suppliers who have no climate reporting requirements, so how is assurance addressed in this case.

Q4

Yes

Do you agree with Proposal 3 to extend Adoption Provision 2 for anticipated financial impacts from one accounting period to two accounting periods?

Q5

Yes

Do you agree with Proposal 4 to extend Adoption Provision 3 for transition planning from one accounting period to two accounting periods?

Q6

Please provide your contact details:

| | |
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