

#9

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Q1

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?

Yes,

Comment:

While we have included Scope 3 in our FY24 disclosures, this was a heavy lift for us. We are still working on automating as much as possible to capture the scope 3. We intend to report for the second year, but I am sure a number of companies will appreciate the additional time.... However - the additional year should not delay work to get the systems in place.

Q2

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?

Yes,

Comment:

Yes - We have been horrified at the quotes received for assurance - It is a huge burden on the company. Costs will be ~\$100k to outside parties for the emissions data capture / consulting / report creation and assurance. For a small company this is a huge cost, and that does not include the time taken internally to capture the data / create the reports / deal with auditor questions and prepare the disclosure report. This is additional cost to the business and results in reduction of investment in delivering our core reason for being - early detection of cancer. Not all reporting entities are the same. Have the XRB / FMA considered tiers of review / assurance required? It may be companies with smaller emissions could gain assurance every three years, or report their metrics in detail every three years, but provide annual updates on steps they are taking to hit their targets.

Q3

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?

Yes,

Comment:

Pushed - we delivered in year one, but did commence the journey early. It was a big ask for our small finance team, executive and Board.

**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?

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**Q5**

**Yes**

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

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**Q6**

Please provide your contact details:

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