

## #18

**COMPLETE**

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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:

Providing CREs with increased timeframes to establish full Scope 3 reporting foundations and enabling an uplift in the quality of data is supported.

**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:

This is pragmatic given Proposal 1 but even without it, better enables CREs to get to grips with some of the required methodologies relating to various Scope 3s e.g. category 15s.

**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?

**Unsure,**

Comment:

The nature of CREs means a wide range of maturity in this space. Some are already reporting assured emissions whilst others will struggle even with Proposal 2.

**Q4**

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

**Yes,**

Comment:

Additional time will assist to build robustness and confidence in anticipated financial impact disclosures.

**Q5**

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

**Yes,**

Comment:

Few CREs have opted to publish transition plans in their first statement suggesting that additional time to undertake this significant and important piece of work is required.

**Q6**

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