

#35

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:

All of our products are manufactured in multiple sites around the world and whilst we have been making progress on obtaining scope 3 emissions it is taking time to obtain reliable data. Some suppliers do not have detailed data by customer and are reluctant to provide total emissions and the portion that may be relevant to us (sensitive commercial information)

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:

For the reasons listed above together with the reliability of the data and the magnitude of assumptions that would be required if reporting were mandatory at this stage.

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:

We are still building up the data that we have available and are not currently at a stage of being comfortable with the reliability of the data as a whole.

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:

All of our products are manufactured from multiple suppliers and sites around the world. Suppliers are cautious about divulging sensitive information around the potential financial impact of business interruption, including from climate related events, and how these financial impacts may be apportioned.

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:

Dependent to a large degree on the above. Whilst not related to these proposed amendments we would like to record that we do not agree with the approach taken into which organizations are required to report under these standards and in particular public companies. In Australia we are classified as a large company and disclosure requirements in Australia on other ESG areas, such as modern slavery, apply to all large companies, public or private. We consider this to be a more balanced approach.

Q6

Please provide your contact details:

Name

Malcolm Tubby

Company

aft pharmaceuticals

Email Address

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