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Page 1

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:

Actual emissions data is difficult to source from the supply chain, meaning that estimates are often required based on cost of services, or it is unclear if it would be material or not. It is going to take significant time for meaningful data to be readily available in formats that are easy for organisations to use, and only the largest customers have genuine influence over suppliers to provide the data. While this is the case Scope 3 data may not be particularly meaningful.

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**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:

Until quality and availability of scope 3 data improves, it could be difficult to achieve assurance sign-off and assurance could give a false impression of credibility.

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**Q5**

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

Yes

Q6

Please provide your contact details:

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