

#47

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**Yes,**

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?

Comment:

On the basis that it will be acceptable for companies to use estimation methodologies for some scope 3 data eg: emissions from supply chain estimated using cost and supplier sector data

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?

Comment:

Forward looking financial information is particularly challenging for companies to disclose.

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:

Name

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Company

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Email Address

Phone Number
