

#45

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Time Spent:

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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:

We agree as per the rationale discussed in the XRB consultation document.

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:

We agree as per the rationale discussed in the XRB consultation document.

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:

We agree as per the rationale discussed in the XRB consultation document.

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:

We agree as per the rationale discussed in the XRB consultation document.

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:

We agree as per the rationale discussed in the XRB consultation document.

Q6

Please provide your contact details:

Name

Helen McDowall

Company

MAS

Email Address