

#52

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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?

Unsure,

Comment:

I agree data availability is an issue for Scope 3. Boundary setting and guidance is also problematic. I think therefore delaying a year makes sense, however I wonder if there is a middle ground where organisations are encouraged to disclose their 'preparatory steps' for disclosing Scope 3 the following year? For example getting systems in place, agreeing boundaries, resolving technical questions etc So suggest delay scope 3 reporting on emissions but have a requirement for a qualitative disclosure on how organisations are managing and preparing. eg working with suppliers etc

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?

Yes,

Comment:

As per my comment above, I wonder if having some disclosure of preparatory steps may encourage orgs to spend the additional year in getting systems in order.

Q4

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

Unsure,

Comment:

I think even with an additional year there will still be uncertainty. This is probably the trickiest area (second to scenario planning!), so I think there is an argument that 'learning by doing' is really valuable. I am not convinced that waiting a year will improve things. Each organisation is so different, so methods will need to be bespoke to each context. I think by observing diversity of approaches over this year, that this will be useful in refining the following year. I also think, however, some guidance will be useful - and this should be able to be developed pretty quickly

Q5

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

No,

Comment:

Transition planning is the key element here that organisations need to begin. I do not see any reason why this should be delayed, as all organisations urgently need to consider and develop their actions for transition. There is guidance available, and a maturity based approach can be taken

Q6

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