Appendix to the UK Endorsement of IFRS S1 & IFRS S2: Call for Evidence

The template below may be used to prepare and structure your response to [the call for evidence](https://www.frc.org.uk/getattachment/41d13b77-97ee-4adb-8ede-968aa13f17da/UK_Sustainability_TAC_CfE.pdf).

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| **Stakeholder type** | Individual  Investor  Shareholder  Academic  Business  Representative Body  Other (please specify) | | | |
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|  | | Click or tap here to enter text. | | |
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| **Individual/Organisation name** | | | Click or tap here to enter text. | |
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| **Organisation size** | | | Click or tap here to enter text. | |
| **(number of employees)** | | |  | |
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| **Contact email address** | | | Click or tap here to enter text. | |
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| **Is this response confidential?** | | | Yes | No |
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| **Views on the potential application of IFRS S1 and IFRS S2 in the UK** | | | | |
| Please provide your views on whether the disclosures required by the IFRS Sustainability Disclosure Standards, in the context of the UK:   * will result in disclosures that are understandable, relevant, reliable and comparable for investors; * are technically feasible to prepare; * can be prepared on a timely basis and at the same time as general purpose financial reports; and * are expected to generate benefits that are proportionate to the costs that are likely to be incurred.   Respondents are asked to provide opinions and evidence pertaining to specific topics in these two standards. In particular, respondents are asked to provide insight into any challenges and benefits that might arise when preparing and disclosing information in compliance with the two standards, including the scale of the challenge and any solutions you are able to propose.  In preparing your response, you may consider the topics outlined in the call for evidence. Please note, you are not required to limit your response to the suggested topics, nor are you expected to respond to all topics or questions. In your response, you are encouraged to comment on any aspect of the IFRS Sustainability Disclosure Standards. When providing your comments, please clearly state the requirement(s) that the comment relates to so that these can be effectively captured. | | | | |
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| Click or tap here to enter your responses. | | | | |