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SGV Sustainability

Sustainability Policy Developments

October 2025 | EY Global Public Policy

An update on significant regulatory and legislative developments affecting EY teams and clients

Sustainability reporting and assurance

Global

Please see the "Policy in focus" section below for highlights from **Climate Week NYC**.

On 30 September, the **United Nations (UN) Sustainable Stock Exchanges Initiative**, in partnership with the **Taskforce on Nature-related Financial Disclosures (TNFD)**, published model guidance for stock exchanges on nature-related financial disclosures. The model guidance offers stock exchanges a practical framework to help issuers disclose nature-related issues, aligning with growing investor demand for transparency on environmental dependencies, risks and opportunities. By standardizing reporting practices, it supports more stable and transparent markets while allowing adaptation to local contexts.

On 25 September, the **Global Reporting Initiative (GRI)** formally responded to the **European Financial Reporting Advisory Group's (EFRAG)** consultation on proposed **simplified European Sustainability Reporting Standards (ESRS)**. GRI warned that weakening impact disclosures, as the consultation proposes, does not align with EFRAG's goal to improve interoperability with existing standards. GRI emphasized that gross-based assessments (standard in financial materiality) offer clearer, more consistent disclosures. GRI also warned that the simplification process has reduced GRI-aligned data points, weakening interoperability with the GRI standards. It urged EFRAG to explicitly reference **GRI Topic Standards** and retain decision-useful disclosures to encourage global comparability.

On 19 September, the **TNFD** submitted a technical note to **EFRAG's Sustainability Reporting Technical Expert Group**, expanding on its earlier proposal regarding nature-related **ESRS E2–E5 Standards (biodiversity, water, pollution and circular economy)**. The TNFD recommended consolidating the E2-E5 standards into one integrated nature standard, welcoming simplification efforts but cautioning against reducing decision-useful disclosures for stakeholders. It also recommended four changes to preserve the integrity of nature-related reporting while supporting ESRS simplification:

- Structured materiality assessment guidance based on the TNFD's "locate, evaluate, assess and prepare" (LEAP) approach
- Explicit recognition of dependencies on nature via dependency, impact, risk and opportunity
- Alignment of ESRS metrics with TNFD's 14 core global metrics and with **IFRS S1** to encourage global interoperability
- Retention of quantitative disclosures on financial effects of nature-related risks and opportunities

Sustainability reporting and assurance (cont'd)

Global

On 8 September, the **International Ethics Standards Board for Accountants** released two guidance documents to support the implementation of its **International Ethics Standards for Sustainability Assurance (IESSA)**, which take effect starting in December 2026. These documents provide valuable insights into key areas of sustainability assurance:

- The first publication addresses the use of external experts in assurance engagements, offering clarity on evaluating competence, objectivity and potential threats.
- The second publication highlights the proportionality of the IESSA, particularly for small- and medium-sized practices, ensuring that ethics and independence requirements are scalable across entity sizes.

These resources aim to facilitate global adoption of the IESSA and reinforce trust in sustainability assurance practices.

Asia-Pacific

On 22 September, the **Thailand Securities and Exchange Commission** launched a public consultation on its phased climate reporting regime aligned with the **ISSB Standards**, building on feedback from its 2024 consultation. The regime proposes mandatory climate-related disclosures beginning in 2027 for the 50 largest companies listed on the **Stock Exchange of Thailand (SET)**, expanding to the top 100 in 2028, all **SET-listed firms** in 2029 and **Market for Alternative Investment** entities and listed funds by 2030. Transitional relief includes climate-first reporting, delayed Scope 3 emissions reporting, flexibility in timing relative to financial statements and the use of equivalent **Greenhouse Gas Protocol (GHG Protocol) standards**. Newly clarified in the current consultation is the requirement for limited assurance on emissions disclosures to be conducted in line with internationally accepted standards such as **International Auditing and Assurance Standards Board**, **ISO**, or **AccountAbility's AA1000 standards.** The consultation remains open until 22 October.

On 15 September, the **Chinese Ministry of Finance** has published (*link in Chinese only*) a notice **on Issuing the Application Guide for the Corporate Sustainability Disclosure Standard – Basic Standard (Trial).** The guidance clarifies implementation issues related to the user of sustainability information, materiality, value chain and connectivity with the financial statements among other issues. Until formal implementation requirements are set, enterprises may voluntarily adopt the guide.

Sustainability reporting and assurance (cont'd)

Asia-Pacific

On 16 September, the **Australian Securities and Investments Commission (ASIC)** released an FAQ document clarifying that entities subject to mandatory climate-related financial disclosures under the **Australian Accounting Standards Board's (AASB) S2 Standard** may appoint separate auditors for their financial and sustainability reports. While legally permissible under the **Corporations Act**, ASIC emphasized that both auditors must be registered company auditors. The guidance outlines practical challenges associated with dual audit engagements, including duplication of procedures, coordination on cross-referenced disclosures and increased complexity in ensuring consistency and connectivity between reports. ASIC's clarification is expected to influence audit planning and engagement structures as Australia transitions to mandatory sustainability assurance under **ASSA 5000.**

On 8 September, the **Australian Energy Council**, in collaboration with the **University of Adelaide**, released two climate disclosure guides tailored for the energy sector that aim to support compliance and enhance climate resilience planning:

- The first guide addresses Scope 3 emissions reporting, emphasizing accuracy and avoidance of double counting.
- The second guide provides a framework for climate scenario analysis under the **AASB S2 standard**, which became mandatory this year.

The initiative reflects growing sectoral engagement with **Australia's ISSB-aligned disclosure regime** and will be followed by a training module to build climate competency across the industry.

On 8 September, the Shanghai, Shenzhen and Beijing (*links in Chinese only*) **stock exchanges** released draft guidelines on pollution, energy and water use to aid in the implementation of mandatory sustainability reporting. These guidelines are intended to help companies implement the mandatory sustainability reporting guidance that came into effect on 1 May 2024.

On 3 September, the **New Zealand External Reporting Board (XRB)** proposed extending transitional reliefs for Scope 3 emissions reporting and assurance under **NZ CS2.** The amendments would allow entities to omit Scope 3 disclosures and exclude them from assurance engagements until 2027. The proposal responds to feedback from reporting entities and assurance practitioners citing implementation challenges. Final decisions are expected in October to support applicability for reporting periods beginning January 2025.

On 2 September, the **AASB** published educational material clarifying GHG emissions measurement and disclosure requirements under **AASB S2**. The guidance supports preparers in navigating **Australia's ISSB-aligned climate reporting framework** and complements broader efforts to build technical capacity for sustainability disclosures.

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Sustainability reporting and assurance (cont'd)

Americas

On 24 September, the **California Air Resources Board (CARB)** published a preliminary list of entities that may be subject to climate-related reporting obligations under **Senate Bills (SB) 253 and 261**. The list includes approximately 4,150 entities, though CARB acknowledges duplication and inconsistencies in its assessment of applicability across the two statutes. According to CARB, the list is intended to support the development of the fee regulation and was compiled using publicly available data from the **California Secretary of State**, limited to active filings through March 2022. Due to the absence of a universal identifier, CARB relied on partial name matching across datasets, which may have resulted in omissions. The list does not reflect potential exemptions discussed at CARB's 21 August workshop, and inclusion does not determine compliance obligations. Entities are responsible for meeting statutory requirements regardless of their presence on the list. To validate the preliminary data, CARB has launched a voluntary eight-question stakeholder survey.

On 12 September, the **United States (US) Eighth Circuit Court of Appeals** ordered legal proceedings concerning the **US Securities and Exchange Commission's (SEC)** climate disclosure rule to be temporarily suspended pending the SEC's decision to amend, repeal or defend the rule. This order follows the SEC's decision in March to withdraw its legal defense of the rule and its July request that the court proceed with the litigation to determine whether the SEC has the authority to issue the rule, among other issues.

On 10 September, **US SEC Chair Paul Atkins**, during a keynote address at the inaugural **Organization for Economic Co-operation and Development (OECD) Roundtable on Global Financial Markets**, warned the **IFRS Foundation** that the SEC may revisit its 2007 decision allowing foreign issuers to file financial statements using IFRS standards without reconciliation to US Generally Accepted Accounting Principles. The warning stems from concerns over the IFRS Foundation's expanded remit following the establishment of the **ISSB**. Atkins questioned whether the Foundation's dual oversight of the **International Accounting Standards Board** and the ISSB compromises its responsibility over high-quality financial reporting standards. He also criticized the **European Union's (EU)** double materiality approach under the **CSRD** and **Corporate Sustainability Due Diligence Directive (CS3D)**, suggesting they impose undue burdens on US companies operating in Europe.

Sustainability reporting and assurance (cont'd)

Europe, Middle East, India and Africa

On 8 October, the **European Parliament** reached an agreement amongst political parties on the **Omnibus Simplification Package** that includes:

- Scope of CSRD: 1,000 employees + €450m net turnover
- Scope of CS3D: 5,00 employees + €1.5billion net turnover
- Transition plans: Obligation to adopt a transition plan in CS3D based on reasonable efforts; original text in CSRD is retained
- Due Diligence Approach: Full risk-based approach towards due diligence (with a value chain cap at 5,000 employees)
- Civil liability: Removed, but with a review clause for 2030

The agreement remains subject to further approvals within the Parliament, which are expected to continue through the end of October. This will be followed shortly thereafter by trilogue negotiations — discussions between the **European Commission (EC), Parliament, and Council** aimed at finalizing the agreement. Additionally, on 1 October, the **EC** announced delays to several scheduled legislative acts through a "de-prioritization" process as part of its simplification agenda. This includes postponing the adoption of **ESRS** for **third-country undertakings** under the **CSRD** to after October 2027, from the originally planned June 2026. Other delayed acts include **Delegated Acts on sector-specific ESRS and sustainability reporting standards for listed small- and medium-sized enterprises (SMEs).** The Commission revealed this in a letter to EU financial regulators, identifying 115 follow-up legislative acts deemed "non-essential" to EU policy goals, aimed at reducing administrative burdens and enhancing Europe's global competitiveness.

On 25 September, **EFRAG** published two complementary reports to support the implementation of the **Voluntary Sustainability Reporting Standard for Small- and Medium-sized Enterprises (VSME)**. These reports provide insights into areas of sustainability reporting:

- The first report maps 100 digital tools, including greenhouse gas (GHG) calculators and geolocation platforms, that responded to EFRAG's call for interest, offering a comparative analysis of shortlisted tools that meet predefined criteria for GHG emissions reporting.
- The second report reviews 223 platforms and initiatives for SMEs sustainability reporting, highlighting those that completed a VSME-aligned self-assessment grid.

These resources aim to facilitate consistent and accessible sustainability disclosures for SMEs across the EU.

On 15 September, the **EC** published guidance on applying the **sustainable finance framework** and the **CS3D** to the defence sector, confirming that investments supporting EU security align with sustainability goals, except for "prohibited weapons," which require extra disclosures. The CS3D excludes due diligence on export-controlled downstream activities but requires firms to assess their own and related operations. Defence investments can claim **EU Taxonomy** alignment, and under **CSRD**, sensitive information may be omitted. The guidance targets financial market participants, covering key EU regulations and encourages tailored exclusion policies that recognize defence's social contribution.

Sustainability reporting and assurance (cont'd)

Europe, Middle East, India and Africa

On 9 September, **the European Supervisory Authorities'** fourth annual report on voluntary Principal Adverse Impacts disclosures under the Sustainable Finance Disclosure Regulation (SFDR) highlights improved completeness and quality, with larger multinational groups providing more detailed information than smaller entities. The report also includes recommendations for national authorities to strengthen supervision and for the **EC** to consider before the upcoming SFDR review.

On 4 September, the **Swiss government** announced plans to release a draft **corporate sustainability due diligence** law by March 2026, aligning with the **EU's CS3D**. The announcement follows a petition signed by over 280,000 citizens calling for stronger human rights and environmental protections. Switzerland, home to numerous multinational headquarters, aims to coordinate its legislative proposal with the final version of the EU directive. The move underscores the EU's continued influence on global sustainability regulation, despite debates over deregulatory efforts under the **EC's Omnibus Simplification Package**.

On 2 September, the **India Business & Biodiversity Initiative**, the **Confederation of Indian Industry** and the **TNFD** published mapping guidance outlining the alignment of the TNFD and **India's Business Responsibility and Sustainability Reporting (BRSR)** frameworks. The guidance shows that India's BRSR requirements reflect most of TNFD's recommended disclosures, with core indicators closely matching those in the TNFD framework. The guidance supports cross-referencing between frameworks, reducing duplication and improving the quality of nature-related reporting.

Carbon pricing and markets

Global

On 9 September, the **International Organization for Standardization (ISO)** and the **GHG Protocol** announced a strategic partnership to harmonize global standards for GHG emissions measurement and reporting. The collaboration will unify existing standards, including ISO's 1406X series and GHG Protocol's Scope 1, 2 and 3 frameworks, into co-branded international standards. The initiative aims to reduce fragmentation, simplify compliance for companies and enhance consistency for policymakers. The partnership also includes plans to develop a joint product carbon footprint standard, addressing growing demand for granular value chain data. On the same day, the GHG Protocol also published FAQ guidance on the agreement. The **ISSB** welcomed the move, citing its potential to strengthen the global baseline for carbon accounting.

On 2 September, the **Science Based Targets initiative** released its draft Power Sector Net-Zero Standard for public consultation. The standard targets companies involved in power generation, transmission, distribution and related activities, offering sector-specific criteria for setting near- and long-term science-based targets aligned with net-zero by 2050. Developed in coordination with the **Corporate Net-Zero Standard V2**, the draft aims to address the sector's unique emissions profile and strategic role in enabling economy-wide decarbonization. The consultation remains open until 3 November.

Europe, Middle East, India and Africa

On 29 September, the **Council of the EU** adopted a regulation to simplify and strengthen the **EU's Carbon Border Adjustment Mechanism (CBAM)** as part of the **Omnibus Simplification Package**. This regulation aims to reduce the regulatory and administrative burdens on EU companies, while maintaining the climate goals of the CBAM, which still covers about 99% of embedded emissions in imported goods. Key changes include:

- The introduction of a new "de minimis" threshold
- Exempting imports of up to 50 tons per importer per year from CBAM rules, primarily benefiting SMEs and individuals
- Allowing the continuation of imports of CBAM goods in early 2026 while importers await registration, provided certain conditions are met
- Simplifications in the authorization process, data collection, emissions calculation, verification rules and financial liability for CBAM declarants
- Adjustments to penalties and rules for indirect customs representatives

The regulation will be published in the EU's official journal soon and will take effect three days after publication. The effective date of the EU CBAM is 1 January 2026.

Other key sustainability policy developments

Global

Over the last several months, several major economies released an update to their **Nationally Determined Contributions (NDCs)**, signaling a shift toward absolute emissions reduction commitments. **China's updated NDC 3.0** pledges a 7–10% reduction in emissions by 2035, marking its first absolute emissions reduction target and aligning it with other industrialized nations pursuing emissions declines. While this update represents progress, analysts note it remains insufficient to meet the **Paris Agreement's 1.5° C pathway**. The **EU** issued a non-binding statement of intent ahead of **COP30**, proposing a 66.25–72.5% reduction below 1990 levels, with a final decision expected in late October. **Australia's** submission targets a 62–70% reduction, though its own climate risk assessment indicates this target remains below the threshold required for 1.5° C alignment. Meanwhile, the **US'** climate action trajectory has been downgraded by Climate Action Tracker, with projected 2030 emissions reductions now estimated at 19–30%, reflecting the impact of recent federal policy changes.

On 20 September, the **UN High Seas Treaty** passed the ratification threshold required for it to enter into force, after being adopted by **UN Member States** in June 2023 after nearly 20 years of negotiations. The treaty needed 60 countries to ratify it, and 61 ultimately did so. Morocco and Sierra Leone were the last two countries to ratify. The treaty will come into effect in January 2026 and covers two-thirds of the world's ocean area that lies beyond national boundaries. The treaty establishes legally binding rules to conserve and sustainably use marine biodiversity, share benefits from marine genetic resources more fairly, create protected areas and strengthen scientific cooperation and capacity building.

On 12 September, the **World Business Council for Sustainable Development** published a guide to help companies identify and integrate external dependencies into their climate transition plans. The guide outlines a seven-step framework for mapping value chain interactions, prioritizing dependencies and embedding these considerations into implementation strategies. It emphasizes the importance of recognizing policy, infrastructure and consumer behavior as critical factors influencing transition credibility and resilience.

Other key sustainability policy developments (cont'd)

Asia-Pacific

On 9 September, the **Hong Kong Monetary Authority (HKMA)** and **CDP** expanded their 2022 memorandum of understanding to strengthen environmental data integration into Hong Kong's financial system. The addendum aims to enhance disclosure practices among SMEs, banks and other financial institutions. CDP stated that the partnership will facilitate the flow of high-quality, globally comparable environmental data, supporting Hong Kong's broader efforts to align financial markets with sustainability objectives and regulatory expectations.

On 8 September, the **HKMA** released a draft update to its **Sustainable Finance Taxonomy**, proposing the inclusion of transition activities and new sectors. The expansion, part of the **Taxonomy's Phase 2A**, introduces time-bound decarbonization pathways for high-emitting industries such as energy and maritime, with sector-specific sunset dates. It also broadens the scope to include climate adaptation as a new environmental objective. The draft adds 13 new categories and extends coverage to manufacturing and information and communications technologies sectors. This initiative aligns Hong Kong's taxonomy with global efforts to mobilize capital for both green and transitional activities.

Americas

On 12 September, the **US Environmental Protection Agency (EPA)** proposed eliminating the **GHG Reporting Program**, which has required emissions disclosures from over 8,000 facilities since 2010. The EPA cited regulatory burden and limited statutory relevance under the **Clean Air Act** as justification, estimating $303 million in annual savings for businesses, primarily in oil and gas. The proposal aligns with executive orders issued by **President Donald Trump** and reflects broader efforts that critics argue could reduce federal climate transparency. If finalized, reporting obligations would remain only for facilities subject to the **Waste Emissions Charge**, which will not take effect until 2034, and for certain oil and natural gas segments, the reporting of which would be deferred until 2034. Public comments on the proposal remain open until 2 November.

Other key sustainability policy developments (cont'd)

Europe, Middle East, India and Africa

On 23 September, the **EC** announced it is considering a one-year postponement of the **EU Deforestation Regulation (EUDR)**, currently scheduled to take effect from 30 December 2025. **EU Commissioner Jessika Roswall** emphasized that the EUDR remains a cornerstone of EU sustainability policy but warned that the IT system underpinning compliance is not expected to cope with the projected transaction volumes. According to Roswall, these issues could lead to system slowdowns, repeated disruptions and an inability for companies to register, file Due Diligence Statements, or provide necessary customs information. The EC argues that without extension, these risks would undermine both the objectives of the regulation and the functioning of EU trade in affected commodities.

On 15 September, **India's government** launched its first National Policy on Geothermal Energy, which demonstrates a commitment to the energy transition and developing sources of low-carbon electricity. The policy will use incentives and regulations to unlock geothermal energy, and will promote ventures between geothermal developers and oil, gas and mineral companies, as well as proposing fiscal incentives. Regarding infrastructure, the policy encourages repurposing abandoned oil and gas wells and deploying ground source heat pumps for heating and cooling.

On 10 September, the **Second Africa Climate Summit** concluded in Addis Ababa with the adoption of the **African Leaders' Addis Ababa Declaration on Climate Change and Call to Action**. Convened by the **African Union Commission**, the summit marked a strategic shift in Africa's climate positioning, from a recipient of aid to a driver of global climate solutions. Leaders pledged to mobilize $50 billion annually through the **Africa Climate Innovation Compact and African Climate Facility** to scale locally led climate innovations. The summit also launched the **Africa Just Resilience Framework** and reaffirmed commitments to carbon market participation under **Article 6 of the Paris Agreement**. Calls for reform of multilateral financial institutions and increased renewable energy investment underscored Africa's ambition to reshape global climate finance governance.

On 9 September, the **European Parliament** approved updated legislation that will bring in binding waste reduction targets, covering waste from both food and textile across the EU. These targets are to be met at a national level by 31 December 2030 and include:

- 10% reduction from food processing and manufacturing.
- 30% reduction per capita from retail, restaurants, food services and households (with the baseline for the targets being calculated as an annual average between 2021 and 2023).
- From a textiles perspective, producers that make textiles available in the EU will have to cover the costs of collection, sorting and recycling, through new producer responsibility (EPR) schemes, within 30 months of the directive's entry into force.

The upcoming phases will include the law being signed by the co-legislators and EU countries will have 20 months to transpose the rules into national legislation following its entry into force.

Policy in focus: Highlights from Climate Week NYC

From 21 to 28 September, Climate Week NYC (NYCW) was convened alongside the UN General Assembly, bringing together business leaders, policymakers, civil society and academia to discuss the evolving role of corporations in driving climate solutions. This year's programming reflected a notable shift toward implementation, equity, and cross-sector collaboration, with a strong emphasis on the Global South and inclusive transition strategies.

Key themes included:

- Energy and Infrastructure: Corporates reiterated commitments to decarbonization and emphasized the need for scalable investment models that prioritize community engagement. Building on previous years' discussions, NYCW showcased practical examples of partnerships aimed at transforming access into opportunity, particularly in underserved regions. Events spotlighting Africa and Brazil underscored the growing recognition of the Global South as both a climate-vulnerable region and a critical partner in the energy transition. These discussions align with broader trends observed at COP28 and the African Climate Summit, where calls for climate finance reform and infrastructure investment were prominent.
- Technology and Artificial Intelligence (AI): The role of AI in climate innovation was a recurring topic. Discussions explored how AI can enhance climate modeling, optimize energy systems and support nature-based solutions. Discussions also acknowledged the need for governance frameworks to support ethical deployment and equitable access to AI-driven tools. These discussions reflect ongoing conversations around the world, including those led by the OECD and the UN Development Program, about responsible AI for sustainable development.
- Sustainability Reporting: As sustainability reporting frameworks continue to evolve, NYCW provided a forum for dialogue on harmonization and assurance. Discussions highlighted the challenges and opportunities in aligning jurisdictional standards, particularly as more companies begin reporting on climate-related risks, impacts and dependencies. The ISSB and jurisdictional bodies such as the US SEC and EFRAG were frequently referenced, with stakeholders calling for clearer guidance on interoperability. Assurance providers and preparers emphasized the importance of practical takeaways and capacity-building, especially in emerging markets where reporting maturity varies significantly.
- Just Transition and Community Engagement: Throughout the week's programming, there was a strong focus on ensuring that the transition to net-zero includes vulnerable communities. The concept of a "just transition" was explored through case studies and policy dialogues, emphasizing co-developed solutions and innovative partnerships. These studies and conversations align with the focus of global forums, such as, the UN Framework Convention on Climate Change and the World Bank's Climate Action Plan, which stress the importance of inclusive policymaking and locally led adaptation strategies.

Looking Ahead: NYCW reinforced the private sector's role in shaping climate outcomes, particularly through investment, innovation and reporting. However, the week also highlighted persistent gaps in financing, nature, data alignment and equitable access. As COP30 approaches, the themes of NYCW, especially those related to the Global South, AI governance and just transition, are expected to influence negotiations and stakeholder priorities.

EY House Belém: In a notable development, EY launched EY House Belém, a dedicated venue for climate dialogue ahead of COP30. The House is designed to convene stakeholders from business, government, science and civil society to explore the intersection of climate, nature and technology. Importantly, following COP30, the venue will become the headquarters of the Secretariat of Indigenous Peoples of the State of Pará, symbolizing a long-term investment in inclusive governance and indigenous leadership.

On the horizon

Key ongoing and upcoming sustainability-related consultations and/or regulatory developments to watch for:

- **H2 2025:** The EC is expected to publish a proposal revising the Sustainable Finance Disclosure Regulation.

- **H2 2025:** The New Zealand External Reporting Board is expected to issue its second request for information on the potential need for reduced disclosures for smaller Climate Reporting Entities (CRE) and differential reporting for specific classes of CRE.

- **H2 2025:** The ISSB is expected to make decisions on the future direction of its two research projects — one focused on Biodiversity, Ecosystems and Ecosystem Services and the other on Human Capital.

- **H2 2025:** The ISSB is expected to finalize its amendments to its IFRS S2 climate-related disclosure standard to address specific application challenges related to GHG emissions reporting.

- **December 2025:** The International Public Sector Accounting Standards Board is expected to finalize its Sustainability Reporting Standards (SRS 1) Standard.

- **H2 2025:** The UK:
  - Government is expected to publish final, endorsed versions of UK Sustainability Reporting Standards (SRS) for voluntary use by the end of 2025.
  - Financial Conduct Authority is expected to consult on the update of its Taskforce on Climate-related Financial Disclosures-aligned listing rules to refer to UK SRS.
  - Government is expected to publish a consultation on Non-Financial Reporting in 2026, exploring how reporting requirements can be streamlined and simplified to support the integration of UK SRS.

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