Proposed amendments to the Housing SORP
Responses to the public consultation (October 2025 - January 2026)

| Organisation name | Contact name | Type of organisation | Do you agree that the proposed statement, specific reporting, or changes to guidance in the SORP will improve financial reporting by your organisation? If not, please explain why. | Do you agree with the proposed requirement to disclose the nature of the relationship between the parties to a transaction?

Global Trading Services Inc	Bell Trading	Regional Private (English)	No, we have not found the material scope of change subject to labour and human exploitation and abolishment mechanisms.	No	Yes, we agree that the EUSMR provides broad scope. It both identifies and includes the relevant sectors, labour practices and human rights. Moreover, it covers the entire value chain. Lastly, the EUSMR includes the relevant human rights.	Yes, the accountability is sufficiently covers the sector.	Yes, we agree with the definition of the independent employer. But it continues to propagate exploitative practices, as such it cannot contribute towards the sustainable development. Let alone high risks in the supply chain, the EUSMR does not cover informal employment, the main instrument which leads to the worst forms of exploitation and modern slavery. Informal employment is not covered by the EUSMR, and as such it cannot contribute to the sustainable development.	Yes, we agree with the definition of the independent employer. But it continues to propagate exploitative practices, as such it cannot contribute towards the sustainable development. Let alone high risks in the supply chain, the EUSMR does not cover informal employment, the main instrument which leads to the worst forms of exploitation and modern slavery. Informal employment is not covered by the EUSMR, and as such it cannot contribute to the sustainable development.	Yes, we agree with the proposed amendments. With this change in mind, we believe that the EUSMR will be able to contribute to