

#15

COMPLETE

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Q1**Yes**

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?

Q2**Yes**

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?

Q3**Unsure,**

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?

Comment:

As a MIS manager, we are a recipient of data from third party providers and, potentially issuers. New Zealand as a small market, has limited influence over larger global companies, as such is more likely that international developments in this area will drive enhancement and improvements to data. There may be merit in aligning New Zealand reporting and assurance obligations with other key jurisdictions.

Q4**Yes**

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

Q5**Yes**

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

Q6

Please provide your contact details:

Name

Jessica Li

Company

Generate kiwisaver scheme

Email Address

Phone Number
