

#19

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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?

No,

Comment:

As a sustainability professional, I am in touch with many of my counterparts who, like me, believe that delaying the adoption of provisions 4,5 and 7 is a disservice to the importance of our work. I fear that many businesses will see this as an opportunity to delay actually doing the work, and that we may in fact be making a similar place in a year's time.

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?

No,

Comment:

I don't believe that delaying will help organisations or those who are doing the work. It sends a message to Boards that they can delay thinking about Scope 3. However, if this goes ahead, it would be helpful to provide a roadmap to adoption. So that Director's understand that it may actually take two years until a company can get to a place where they can disclose GHG emissions.

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?

No,

Comment:

I don't believe delaying is what we need, more guidance on what we should expect and how to prepare is what's needed. There seems to be a real lack in quality and expectations by various assurers across the market. The NZ assurers and the inventory partners are also not preparing CRE's adequately with what they expect for "basis of preparation" or appropriate methodologies.

Q4

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

No

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:

No. it would be more helpful to fast-track the guidance that the XRB have developed on Transition planning. I agree that it needs to be entity specific, however as this is the first time most companies have done this. The primary problem is a lack of guidance not time it's "how do we do this". As mentioned in my last response, delaying is a disservice to the importance of the work.

Q6

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