

From: no-reply@xrb.govt.nz
To: [External Reporting Board Enquiries](#); [External Reporting Board Enquiries](#)
Subject: XRB Open For Comments Submission
Date: Wednesday, 9 October 2024 11:38:08 am



FirstName	adrian
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Comments	That the implementation should be delayed by a minimum of 2 years as the cost of this can be too high for smaller enterprises that do not have the resources to comply - the penalties for statements made and non compliance are unfair to smaller businesses
Consultation Page URL	https://www.xrb.govt.nz/consultations/consultation/proposed-2024-amendments-to-climate-and-assurance-standards/

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