

30 October 2024

### **Proposed 2024 Amendments to Climate and Assurance Standards**

Over the past twelve months Goodman has invested considerable internal and external resources into preparing its FY24 climate statements. Assurance and quantification of future impacts are expected to significantly increase the costs associated with preparing statements for FY25.

We see value for investors and interested parties in the disclosure of Scope 3 emissions and, given the time available to date to gather this information, we do not support the extension of adoption provision 4 (delaying Scope 3 emissions disclosure).

We appreciate the engagement with climate reporting entities, and we welcome the proposed extension of the remaining adoption provisions set out in the October 2024 Consultation Document.

We would also support extending the delay to anticipated financial impact disclosure by a further year beyond that proposed. These forecasts will require considerable resource for all climate-reporting entities and without consistent methodologies may not provide sufficient value to investors and analysts.

We have completed the survey on the XRB website to reflect this support.

Yours faithfully

A handwritten signature in blue ink that reads "Andy Eakin".

Andy Eakin  
Chief Financial Officer  
Goodman Property Services (NZ) Ltd