

#29

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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:

Scope 3 emissions fall outside our direct control, making it challenging to address third-party supplier accountability, especially when those suppliers are based in other countries, such as in Asia. It's important to consider the financial implications that reporting and disclosure requirements will have on NZ businesses. Instead of investing resources in reporting, it might be more effective to use those funds to implement strategies that directly reduce carbon emissions.

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

Katie Ashdown

Company

Hallenstein Glasson Holding

Email Address

Phone Number
