

## #51

**COMPLETE**

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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:

Oceania Healthcare already discloses its Scope 3 GHG emissions and has them assured (limited assurance), and is happy with the current timeline. GHG emissions data is far from perfect. However, CREs should be encouraged to continue reporting what they can and be clear and transparent on the limitations, estimations and assumptions made. There is international guidance available e.g. the GHG Protocol's Corporate Value Chain (Scope 3) Standard. Scope 3 emissions are an important precursor to transition planning.

**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:

Oceania Healthcare already discloses its Scope 3 GHG emissions and has them assured (limited assurance), and is happy with the current timeline.

**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?

**Respondent skipped this question**

**Q4**

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

**Yes,**

Comment:

Oceania Healthcare is supportive of this extension. New Zealand is one of the first jurisdictions to mandate the disclosure of climate-related anticipated financial impacts. There is a lack of guidance available on the process for quantification. We note the XRB's guidance on quantification is currently being developed and would appreciate the extension to digest, prepare and disclose on anticipated financial impacts. Although supportive of this extension, Oceania Healthcare will still continue with its work programme. The additional time will allow for a better quality output.

**Q5**

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

**Yes,**

Comment:

Oceania Healthcare is supportive of this extension. An extension would allow us to better integrate transition planning with strategy planning cycles. Further, although we acknowledge there is some international guidance on transition planning, the publication of detailed XRB guidance, specific to the New Zealand context, would be beneficial for the transition planning process. Although supportive of this extension, Oceania Healthcare will still continue with its work programme. The additional time will allow for a better quality output.

**Q6**

Please provide your contact details:

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Company

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