

Title	Value
First name	Sam
Last Name	McGlennon
Email address	sam@bwdstrategic.com
Job title (if relevant):	NZ Associate (Climate risk and Modern
Organisation	BWD
City/town	Raglan

The theory of change behind the TCFD, and by extension NZ's climate disclosures, is that providing sufficient information to those with financial interests (all of the above) will alter investment, lending and insurance

Yes, I think this section is balanced and

Yes, I think this section is balanced and

companies are already publishing TCFD-aligned reports and inserts into their annual report. Altering the future direction of reporting away from the TCFD would a) disadvantage those currently exercising a leadership position, b) threaten the comparability of information provided by NZ

and valuable lens to help reveal an entity's position with respect to climate change. I would opt for keeping both sides of the 'climate issues' coin.

No.

required for Gov and RM disclosures. I would argue that adoption provisions should not be necessary for the remaining disclosures either.

I think it's important to reflect that NZ is dedicating 3 critical years to adapting a fully complete and workable set of voluntary requirements into a (likely very similar) set of mandatory requirements. Is that a defensible amount of time for the task? I struggle to justify it, both to those who are keenly aware of the climate crisis, as well as those in reporting companies who are 'just getting on with it' and getting up to speed in advance of the mandatory deadline.

Another way to look at it is as follows: because no great surprises are expected in the final form of these requirements, there is

Yes, that is workable and reflects the TCFD

I wish to have my  
submission remain  
confidential

No