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Comments	7.6.7 states that comparative information will not be required for the first climate statement, but 7.3 proposes that “an entity must disclose at least 2 years of comparative information to provide a basis for tracking progress”. For consistency with first-time adoption, our preference is that the second year of reporting only requires 1 year of comparative information. This also applies to question 6(b) in relation to the overall first-time adoption provisions in that our preference is, if quantitative information is included in the second climate statement for the first time, the third climate statement would only require 1 year of comparatives.
Consultation Page URL	<a href="https://xrb.govt.nz/standards/climate-related-disclosures/strategy-and-metrics-and-targets-consultation-document/">https://xrb.govt.nz/standards/climate-related-disclosures/strategy-and-metrics-and-targets-consultation-document/</a>

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