

From:
To: [XRB Sustainability](#)
Subject: RFI - International Alignment
Date: Friday, 6 June 2025 5:20:00 pm
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Kia ora team XRB,



It will be interesting to hear the views of CREs on the topic of international alignment.
Below are a few thoughts:

- International alignment is ultimately desired, but it is a long-term goal that can be achieved once each Country has implemented the standards for a few years. This allows for an assessment of whether the standards are producing the desired outcome. This view is also based on how some New Zealand reporters are struggling to obtain quality information to inform the current NZ CS requirements, which have a degree of flexibility and are less prescriptive.
- As a reader of the climate statements, I support the idea of incorporating GRI and reporting, which fulfils multiple purposes that are useful for investors, stakeholders, and other interested parties. A broader disclosure would also ensure that CREs are transparent about the different material issues they face that go beyond climate.
- Mutual recognition with other Countries could bridge the gap in the interim for CREs that report into multiple countries, but CREs are best placed to comment on that.
- I see several supplier agreements or ESG returns from overseas parent companies. Often, the requirements are sector-specific but usually include compliance with legislation, water consumption, information security, single-use packaging, GHG emissions, waste to landfill, % women employees, modern slavery, etc. Sometimes, the requirements are based on GRI but often don't link back to a specific standard.

Ngā mihi,
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