

Proposed 2025 Amendments to Climate and Assurance Standards

Survey response 66

Company Name

nib nz limited

Should AP 4, AP 5, AP 7 and AP 8, which relate to the disclosure and assurance of scope 3 GHG emissions, be extended?

Yes - By two years (the XRB's proposal)

Please give a reason for your answer

We are supportive of XRB's proposed two-year extension. Additionally, this timing aligns with the scope 3 requirements that will apply to our parent company, under the AU reporting regime.

Should AP 2, which relates to anticipated financial impacts, be extended?

Yes - By two years (the XRB's proposal)

Please give a reason for your answer

We are supportive of XRB's proposed two-year extension.

Any other comments