

Proposed 2025 Amendments to Climate and Assurance Standards

Survey response 88

Company Name

SkyCity Entertainment Group 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

There needs to be more processes put in place to be able to capture scope three impacts for our business, Also there is the need for process to define the materiality thresholds of different scope three emissions and capturing of these.

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

Further maturity on the impacts is needed to be able quantify impacts more accurately as well as the scope 3 work required. We also become a reporting entity in the Australian framework which required additional reporting processes to be put in place fro this at the same time.

Any other comments