XRB | Te Kāwai Ārahi Pūrongo Mōwaho
EXTERNAL REPORTING BOARD

Consistency Accountability Statement: Amendments to NZ CS 1 *Climate-related Disclosures* 2026

Agency responsible	External Reporting Board (XRB)
Portfolio	Commerce & Consumer Affairs
Legislative authority to make the secondary legislation	Section 12 of the Financial Reporting Act 2013
Date signed by the Chief Executive	27 October 2026
Identification number	**XRB** 2026/64

I confirm that the XRB has assessed the Amendments to NZ CS 1 *Climate-related Disclosures* 2026, and the process for developing it, for consistency with the principles of responsible regulation as set out in section 9 of the Regulatory Standards Act 2025.

The XRB has not identified any inconsistencies with the principles of responsible regulation.



Wendy Venter
Chief Executive
External Reporting Board