

**To:** [Climate Reporting](#)  
**Subject:** Climate-related financial disclosure - Consultation  
**Date:** Friday, 17 February 2023 4:42:14 PM  
**Attachments:** [image001.png](#)  
[image002.jpg](#)  
[image003.jpg](#)  
[image004.jpg](#)  
[image005.jpg](#)

---

Hi.

Please see my comments in blue text for questions 2 & 3.

Question 2: Should Australia adopt a phased approach to climate disclosure, with the first report for initially covered entities being financial year 2024-25?

Yes. A phased approach would be appropriate as entities will be at varying levels of maturity regarding TCFD type reporting. The financial year for the first report will depend on the disclosure requirements for Year 1 reporting...2024-2025 may or may not be appropriate.

Question 3: To which entities should mandatory climate disclosures apply initially?

Mandatory climate disclosures should be applied more broadly than just listed entities. Non-listed entities play important roles across various supply chains. To ensure that non-listed

entities understand future climate related risks relevant to their business, completing mandatory climate disclosures would be beneficial. As well, non-listed entities can impact the planet as

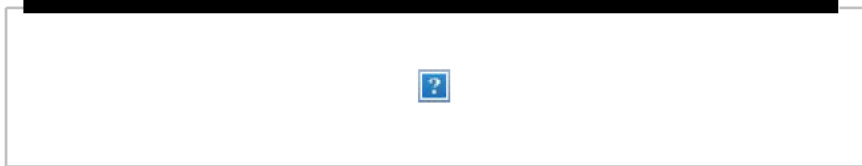
much as listed entities. Potentially, a process similar to the NGER Reporting Thresholds could be adopted, as opposed to purely using financial thresholds, to determine which entities need to

report against the mandatory climate disclosures.

Regards

**Nick Mitrevski | HEAD OF SUSTAINABILITY AND ENVIRONMENT | Inghams Enterprises Pty Ltd**

[Redacted signature block]



This communication contains information which maybe confidential and copyright of Ingham's Enterprises Pty Ltd. If you are not the intended recipient of this communication, please delete and destroy all copies and telephone Ingham's immediately on [Redacted]. Please also do not use or disclose any of the information contained in this email. If you are the intended recipient of this communication you should not copy, disclose or distribute this communication without the authority of Ingham's. Ingham's advises that this e-mail and any attached files should be scanned to detect viruses. Ingham's accepts no liability for loss or damage (whether caused by negligence or not) resulting from the use of any attached files.