



New Zealand Screen
Production Rebate -
EY carbon assurance
service

EY New Zealand team



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Our team

EY Climate change and Sustainability team

Our multidisciplinary team has evolved over the past few years. The Climate Change and Sustainability Services (CCaSS) team in New Zealand is now a team of 35 from a range of climate and sustainability backgrounds - engineering, climate scientists, policy, non-financial reporting, and assurance practitioners. We have carefully grown the team to ensure that we have the correct mix of experience to meet the market needs for mandatory reporting and assurance requirements. Our team is one of the largest providers of greenhouse gas (GHG) emissions assurance services in the Oceania region.

Our Service

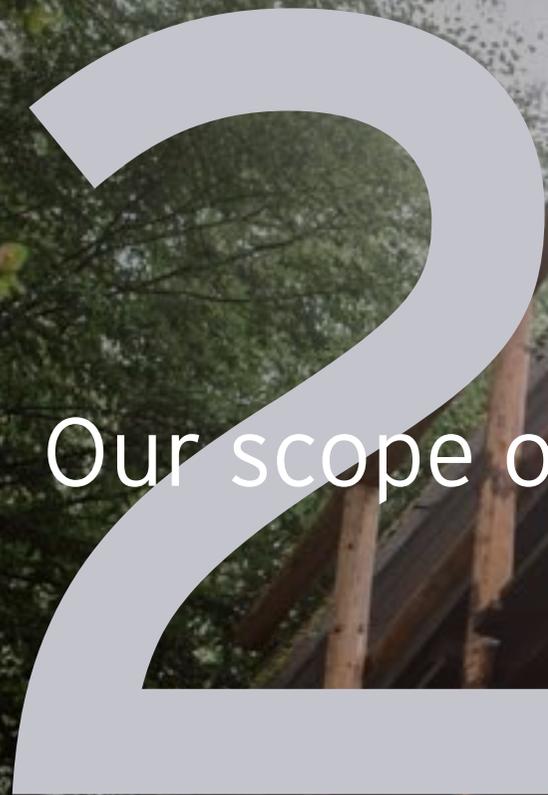
To assist you in accessing the 5% Uplift, we can provide an independent GHG emissions audit, providing assurance over your GHG emissions associated with the New Zealand production activity included in your carbon emissions report. We have access to global GHG emissions reporting materials and assurance methodologies which we regularly utilise to help ensure efficiency and quality in our procedures. We can also offer verification of the worldwide film production GHG emissions working closely with our other EY teams to address specific regional points.

We will engage early with you to understand your key GHG emission accounting decisions, such as determining your reporting boundaries and the GHG emission criteria you will use, and plan our procedures accordingly. We will work with you throughout the production to understand the production's carbon footprint and raise potential significant findings early.

GHG emission methodology and level of assurance

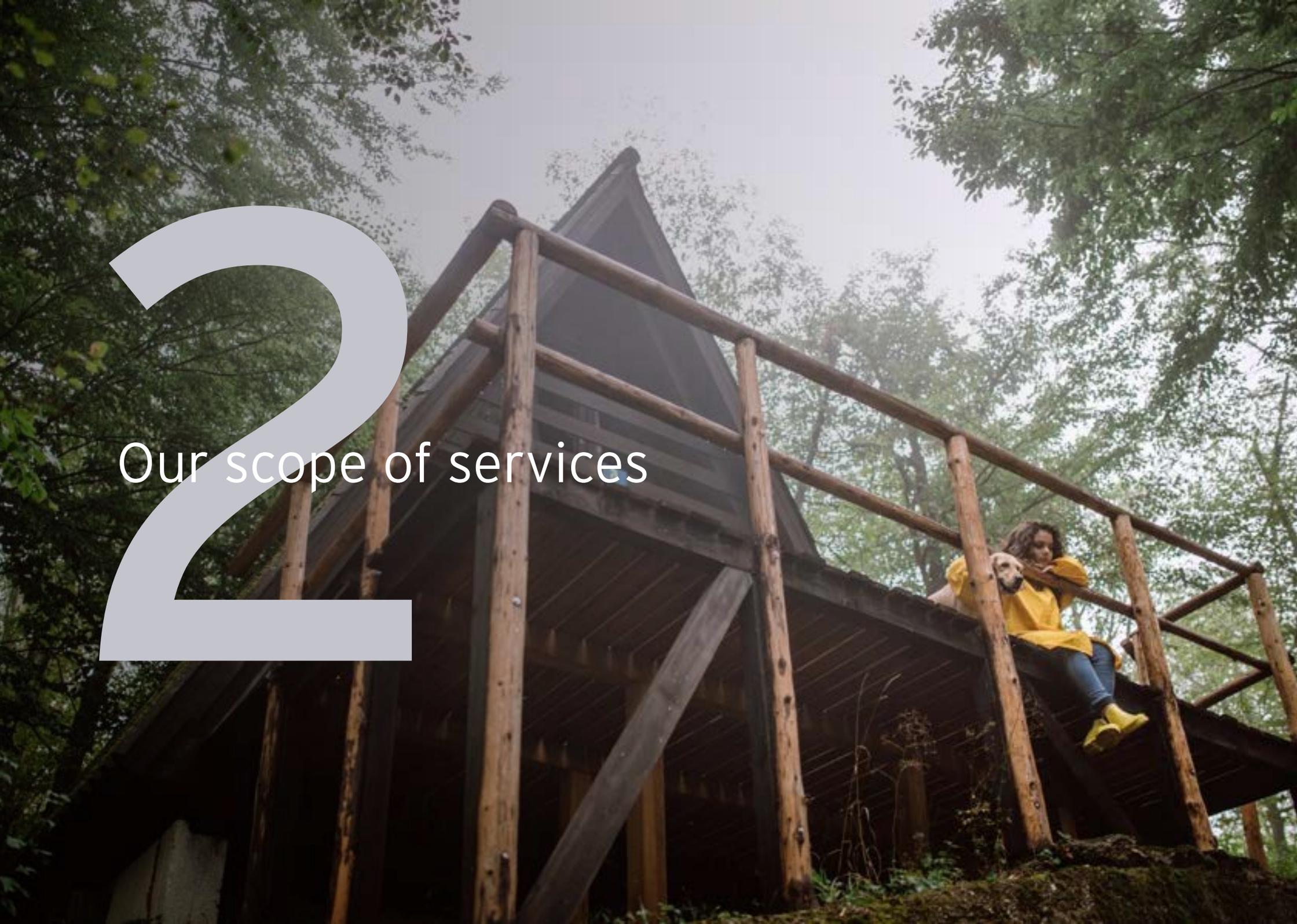
The most common GHG emission criteria are the GHG Protocol standards and guidance and ISO 14064. Both are widely used accounting tools to measure, manage and report on GHG emissions.

A 'limited' assurance or verification will be sufficient for the review or verification required for section A3 of the 5% Uplift test. We can also provide reasonable assurance (a higher level of assurance) and can discuss this with you. A limited assurance engagement consists of the assurance provider making enquiries, primarily of persons responsible for preparing the GHG emissions inventory and related information and applying analytical and other review procedures. For a limited assurance engagement, we would express a conclusion on whether anything has come to our attention that causes us to believe that the GHG emissions inventory is not prepared, in all material respects, in accordance with the Criteria, and to issue a report. An example of the EY organization's limited assurance approach is provided on page 4.

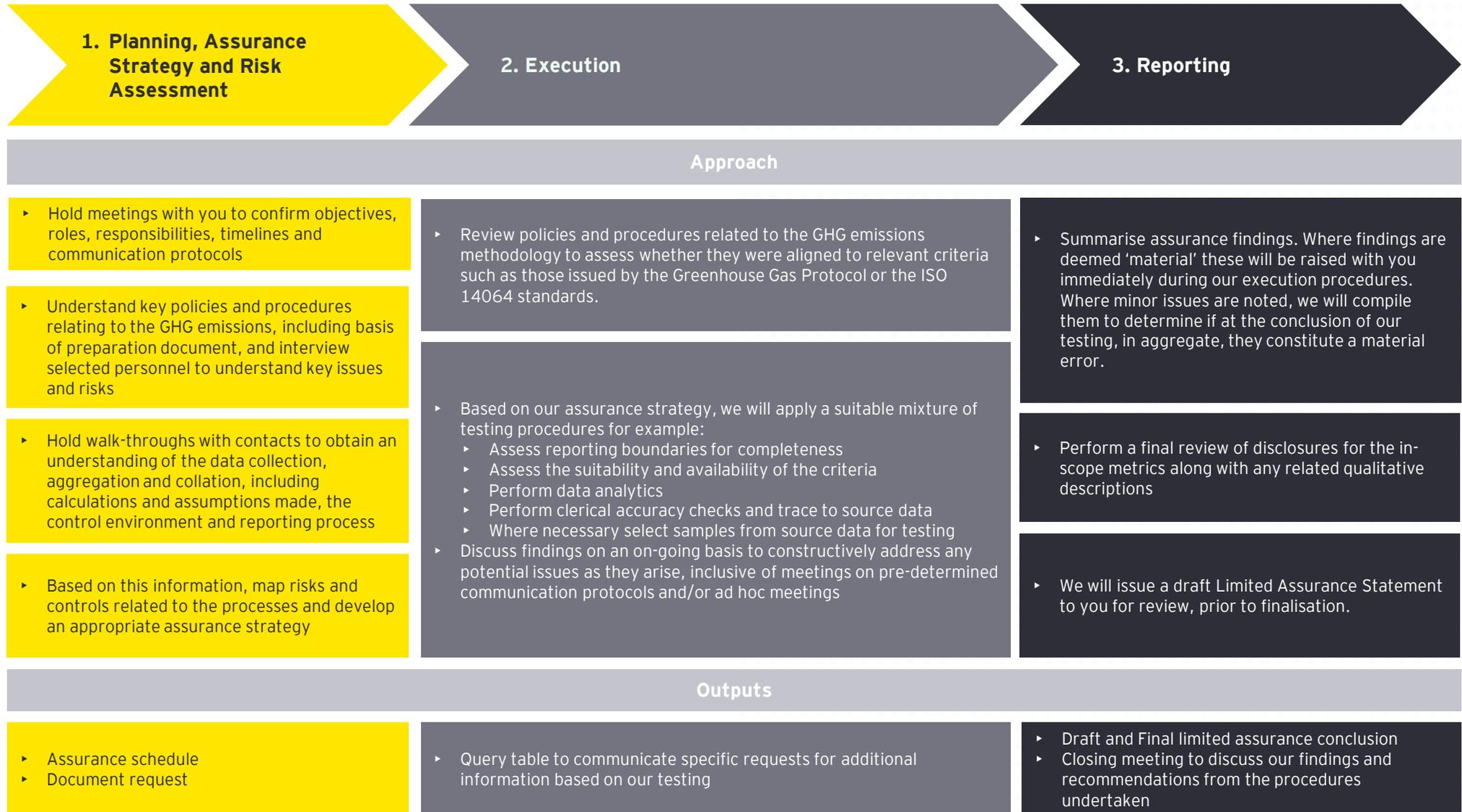


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Our scope of services



The EY organization's limited assurance approach



GHG emissions assurance services are typically performed in accordance with International standard on assurance engagements (New Zealand) 3410 Assurance Engagements on Greenhouse Gas Statements, which align to international standards over GHG emissions assurance.

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