

Why KPMG?

KPMG can provide a full independent carbon assurance service that verifies carbon emissions generated through activities associated with the New Zealand production activity.

We work with generally accepted international greenhouse gas accounting standards the Greenhouse Gas Protocol and ISO 14064. Our work is conducted to meet the requirements of assurance standard ISAE (NZ) 3410.

We provide flexibility

In line with the requirements of the New Zealand Screen Production Rebate (NZSPR), our core service includes:

- Engagement letter confirming intentions at the start of production activity.
- Assurance over the greenhouse gas (GHG) inventory, scoped with regard to the specific emissions profile of the production through discussions with the client.
- Final reporting.



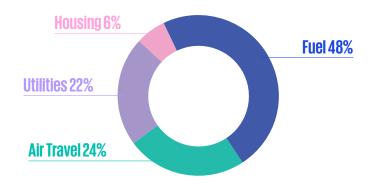
We provide options, should you require them:

- Our optional ready-for-assurance service takes place prior to assurance. We identify areas that need to be addressed and provide clarity over specific issues. The service reduces the risk of poor outcomes in the future so you can move ahead with confidence.
- Choose limited or reasonable assurance. Limited assurance is common for first-time reporters. Reasonable assurance is a higher level of assurance, and the same standard of assurance required for the audit of the Expenditure Statements.
- Our GHG assurance services are scoped to meet the specific needs of our clients and can be delivered in an integrated manner with our financial audit services

Additional benefits of using KPMG

- International and domestic productions already use us to access NZ Film rebates by procuring financial audit services. Should you choose KPMG as both your financial auditor and greenhouse gas assurance provider, one skilled team will eliminate duplication of effort, reduce the demands on your teams, and ensure you get a consistent, insightful view across all your disclosures.
- Our New Zealand base means we have the expertise, local knowledge, and on-the-ground resources to serve the requirements of the NZSPR. Our global network means that, if you are also subject to voluntary and legislated mandates from overseas, we can tailor your sustainability and greenhouse gas assurance accordingly.

Typical emissions profile of a feature film*



Simon Wilkins Head of KPMG IMPACT New 7ealand

[&]quot;IMPACT needs to be part of everything we do. We combine new skillsets and methodologies in key areas such as climate change with established capabilities to support the transformation of our economy"

^{*}Source: Sustainable Production Alliance White Paper_0317 (greenproductionguide.com)

Your team



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