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9 February 2024

Submission on Climate-Related Financial Disclosures: Exposure Draft Legislation

Aurizon Holdings Limited (**Aurizon**) has previously submitted responses to Treasury's Climate Related Financial Disclosure Consultation dated 17 February 2023 and 21 July 2023 and welcomes the opportunity to respond to the Treasury's Climate-Related Financial Disclosure Consultation Paper on the Exposure Draft legislation.

Aurizon recognises the importance of climate related financial disclosures and the benefit these will bring around driving consistency in reporting to improve comparability of businesses and provide investors with greater transparency.

Aurizon is currently working through a roadmap of activities to put in place the processes, technology solutions and reporting changes in line with the Exposure Draft. Notwithstanding this, **Aurizon is supportive of amending legislation to require a 1 January 2025 commencement date for Group 1 entities** as it provides more time to work through the requirements of the Exposure Draft legislation to ensure the quality of our disclosures during the transition year. Aurizon would support a further extension to this date, particularly if it becomes apparent that the required assurance and associated capabilities to support the disclosures, are still developing.

With this in mind, Aurizon notes and adopts the submissions Ashurst Australia has made in relation to assurance, immunity and Ministerial power to include other statements.

Yours faithfully

A handwritten signature in blue ink, appearing to read "M. W.", followed by a horizontal line.

David Wenck
Head of Governance, Group General Counsel and Company Secretary
Aurizon Holdings Limited