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Toitū Tahua – Centre for Sustainable Finance

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Submission on the NZ Sustainable Finance Taxonomy draft energy criteria

Thank you for the opportunity to submit on the draft energy criteria for the NZ Sustainable Finance Taxonomy.

The taxonomy framework provides a credible and common framework for the classification of economic activities from the perspective of their contribution to climate mitigation, adaptation, and resilience. In doing so, it represents an invaluable addition to policy, business, and investment decision-making, and improves capital allocation and efficiency within the finance and investment sector.

The addition of energy criteria increases the scope of the taxonomy framework into a critical component of the economy, significantly enhancing its relevance, utility, and potential for real-world impact.

Given the Guardians' involvement in the work to develop the criteria and broader taxonomy, we have no specific issues to raise about the draft energy criteria at this stage.

Toitū Tahua should be congratulated for its on-going work on the taxonomy and the positive contribution the Centre is making across the sustainable finance ecosystem. We look forward to continuing to work with you as criteria are developed for other sectors, and the taxonomy is further extended and implemented across the Aotearoa New Zealand economy and investment decision-making.

Yours sincerely,



Will Goodwin

Co-Chief Investment Officer