

Aotearoa Collaborative Working Group

*XRB He Tauira framework
Deep Dive Session | Monday
29 June 2026*



Responsible Investment
Association Australasia



Principles of participation

- Confidentiality
- No self-promotion
- Declaration of conflicts of interest
- Representation
- Collaboration between members
- Positive change in practice/policy
- Not to engage in or discuss competitively sensitive information
- Apolitical

Disclaimer

The RIAA - Aotearoa Collaborative Working Group is committed to complying with competition law and members of this working group must not engage in cartel conduct or any other anti-competitive conduct. Therefore, we would like to highlight some specific points included in the agenda that you would have received prior to the meeting that can guide us to ensure we maintain this commitment:

- Discussions between members of this working group must not deviate from meeting agendas.
- Discussions and information shared by members of this working group must not go beyond what is necessary to achieve the working group's purpose, which is to encourage collaboration between members to share insights and leading practices. The working groups aim to influence a positive change in policy and practice within the industry. We will discuss this in the upcoming sections as per the agenda.
- Members must not discuss competitively sensitive information, including details of their pricing, costs and margins, commercial strategy or plans, bids and tenders, products, volumes, market share, customers, suppliers and partners.
- Members must not make, or attempt to make, an agreement or understanding which might substantially lessen competition, for example in relation to bids or tenders, markets, customers, volumes or supply arrangements.
- If a member is concerned that a discussion risks contravening competition law, you should ask for the discussion to stop, and we will cease discussion of the issue to enable members to seek legal advice as to the appropriateness of the discussion before continuing.

XRB He Taura framework Deep Dive Session



Dr Amelia Sharman, Director Sustainability Reporting, The External Reporting Board



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Project Manager Sustainability Reporting, The External Reporting Board



Judy Ryan, Technical Director Sustainability Reporting, The External Reporting Board



Te Kāwai Ārahi Pūrongo Mōwaho
EXTERNAL REPORTING BOARD

He Tauira – a conceptual reporting framework for intergenerational impact

RIAA Aotearoa Collaborative Working Group

29 June 2026

Sustainability Reporting team members:

Amelia Sharman
Director

Judy Ryan
Technical Director

Rikki Owen
Project Manager



Rārangi take



1. Whakapapa of He Taurira

The XRB's role
Why and how He Taurira was developed



2. He Taurira

The conceptual reporting framework
How it relates to your work



3. How to apply He Taurira

Practical application and learnings



Our purpose

Promoting trust and confidence, transparency and accountability through high-quality external reporting and assurance.

What we deliver

Reporting strategies and frameworks

Financial reporting standards

Climate standards

Auditing and assurance standards



Who standards apply to is determined by legislation



What is in the standard is determined by the XRB

The outcomes we seek



Trusted



Informative







Integrated

Encouraging a long-term mindset

?

When making decisions in your role, what time horizons do you typically consider?

- Less than 1 year 
- 1 – 5 years 
- 6 – 10 years 
- 11 – 30 years 
- Beyond 30 years 

Encouraging a long-term mindset

?

Who do you feel most accountable to when making long-term decisions?

- My current team or stakeholders
- Future employees or leaders
- My children or future generations
- Society at large
- I don't usually think in those terms



Why He Taurira was developed



Looks beyond the financials with a focus on preserving Aotearoa New Zealand



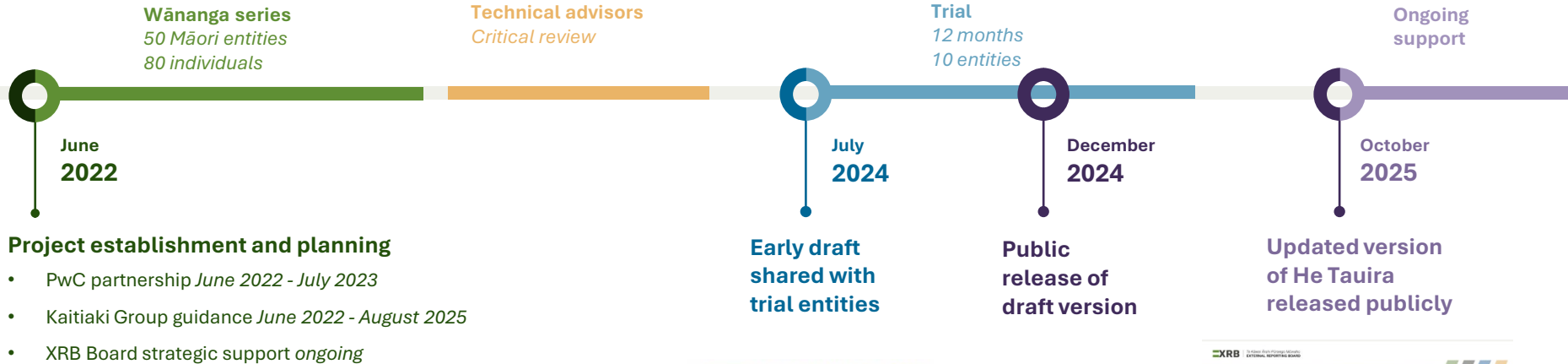
People, land and intergenerationally focused



Increases trust allowing for open communication and informed decision making



Whakapapa

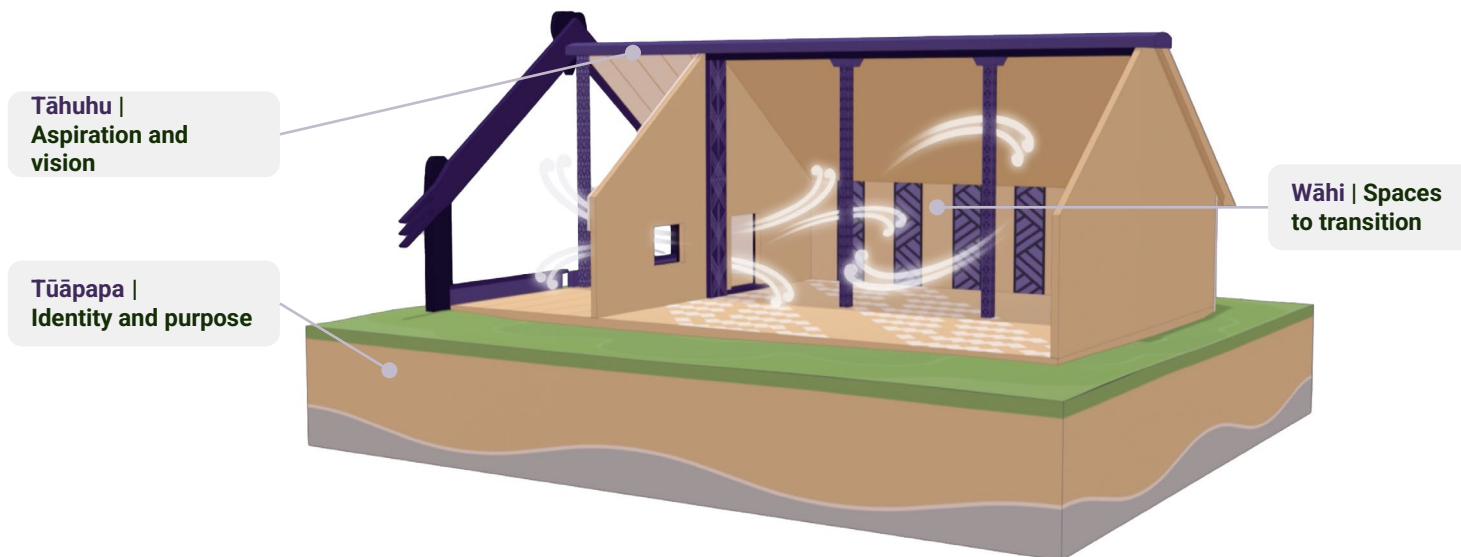


TAUHARA NORTH
No.2 TRUST

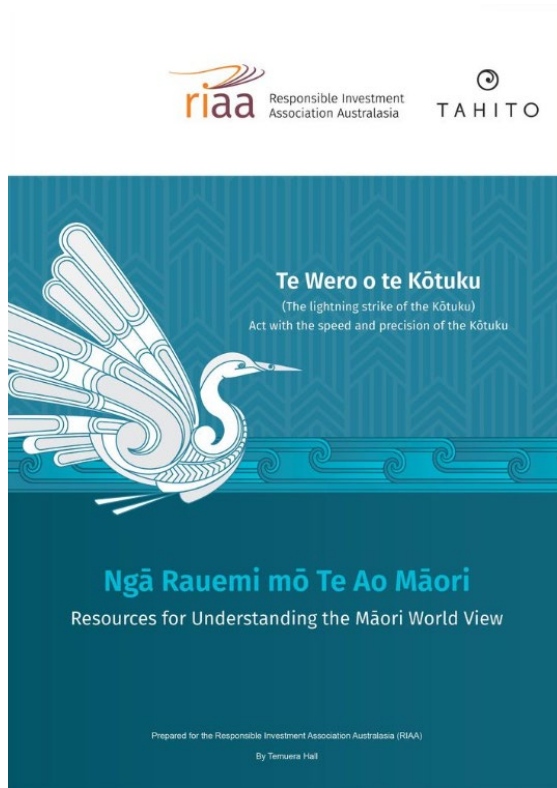


October 2025

He Taurira: a voluntary conceptual reporting framework for intergenerational impact



How does He Taura relate to the Stewardship Code?



Trial entities shared a variety of benefits

- Giving greater clarity over purpose and aspiration
- Encourages long-term thinking
- Decision making and accountability
- Identifying who and what truly matters
- Looking beyond a narrow view of ‘stakeholders’
- Innovative reporting methods



He Taurira is being used for different purposes



- More meaningful reporting



- Informing strategy and long-term direction



- Informed, holistic and balanced decision making

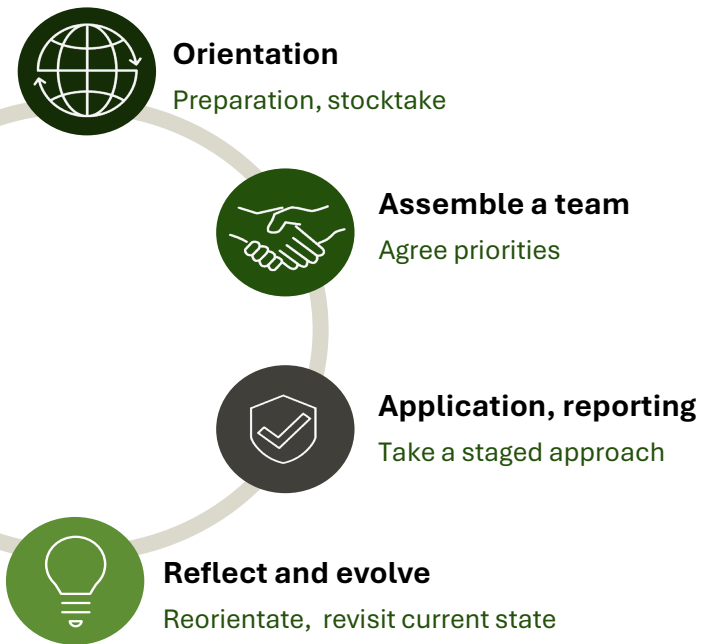


- Application to a specific project

Mā te mahi shows you how to embed He Taurira



October 2025



A stocktake is a helpful first step

Hunga whaipānga | Human and non-human parties

Who are our hunga whaipānga?

What do they expect of us?

Tūāpapa | Identity and purpose

Do we have a purpose?

What is it?

Tāhuhu | Aspiration and vision

Do we have an aspiration or vision?

Are we acting in alignment with it?

Pou Tuarongo | Institutional knowledge

How has institutional memory and historical experience shaped our values?

Who were the influential people?

Pou Hononga | Ecosystem of connections

Who are our key relationships with?

What is the nature of these relationships?

How do we manage these connections?

Pou Mokopuna | Intergenerational impact

What are your entity's dependencies and impacts on te taiao? What are your priorities now and into the future? How is your entity balancing the resource allocation between generations?

Pou Tāhu | Strategic focus

What is our strategy? How is it being implemented?

What are our values?

What is our governance structure? How do we manage risk?

Te Tumu | Interaction with the external world

What are the external factors that influence how we operate?

How do we interact with the external environment?

Wāhi | Spaces to transition

What is our current reporting period? What did we commit to? What are the measures of success? What was successful, what was not? What got in the way?



Te Kāwai Ārahi Pūrongo Mōwaho
EXTERNAL REPORTING BOARD

Pātai Questions?



Find out more

xrb.govt.nz



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