



He Tauira

December 2024

DRAFT

Whatungarongaro te tangata, toitū te whenua
While people come and go, the land remains





He kupu whakataki | Foreword

Kei ēnei wā, e kaha haere ana te karanga kia whakaatu ngā hinonga i ngā pārongo kei tua i ngā anga pūrongo ahumoni, ki te whakaatu hoki i te whānui haere o tō rātou māramatanga mō ō rātou whaihua, ō rātou pānga hoki kei tua i te uara ahumoni anake, ka poho kererū te External Reporting Board (XRB) ki te whakarewa He Tauira.

He anga huatau tūao He Tauira mō te tuku pūrongo. Ko te aronga matua he ārahi i ngā hinonga whakaputa pūrongo o Aotearoa ki te whakaaro ka pēhea ā rātou whakapuaki i ō rātou pānga atu ki te ira tangata, ki te ao whānui hoki kei ngā whakatupuranga e heke mai nei.

I te hanganga o He Tauira, i hoki mātou ki ngā tūāpapa o te wānanga, o te kotahitanga o ngā tirohanga, me ngā tikanga whānui o te tangata whenua. Nā tēnei tukanganga i whakaurua ai te hōhonutanga o te titiro me te mātauranga tuku iho o te tangata whenua ki ia wāhanga o te anga. E rere ana te mihi mahana ki ngā tāngata katoa i uru ki te whanaketanga me ngā wāhanga whakamātau o He Tauira. Nā ā rātou urupare whai tikanga rawa, nā te whakamahinga hoki o te anga, ka kitea te āheinga urutau, te whaitake hoki o te anga.

Kei tua i te tū o ngā paerewa pūrongo me ngā anga pūrongo hei arataki i ngā tukanganga pūrongo, ka kaha hoki te whakaaweawe i ngā tukanganga whakatau o ngā hinonga, i te tiritiri rauemi pūrawa hoki. Ko tēnei kaupapa te āta whakatinanatanga o te tino whāinga o XRB, kia eke ai te tikanga pūrongo whai kounga, pono hoki mā te rato i ngā anga kaha, me ngā paerewa horopū ki Aotearoa, ki te ao whānui hoki, kia hua mai tētahi

At a time when there are growing calls for entities to disclose information beyond traditional financial reporting frameworks and to demonstrate a wider understanding of their value and impact beyond monetary perspectives, the External Reporting Board (XRB) is proud to introduce He Tauira.

He Tauira is a voluntary conceptual reporting framework specifically designed to guide reporting entities in Aotearoa New Zealand to consider how they articulate their long-term intergenerational impact for people and planet.

He Tauira has been crafted from the ground up through wānanga, integrating the perspectives and tikanga of a diverse range of tangata whenua. This approach ensured that the collective insights and tūpuna wisdom of tangata whenua were incorporated into every element of the framework. We extend our heartfelt gratitude to all involved in the development and trial phases of He Tauira. Their invaluable feedback and the practical application of the framework have demonstrated its adaptability and usefulness.

Reporting standards and frameworks not only guide our reporting practices, but also significantly influence organisational decision making, behaviours, and the allocation of capital resources. This initiative represents a deliberate and thoughtful expression of the XRB's purpose to enable high quality, trusted, and integrated reporting through the provision



tukanga pūrongo, arotake hoki ki Aotearoa ka whakapiki ake i te pono, i te whakawhirinaki hoki, i te mahea hoki me te noho haepapa. He tohu tēnei o tā mātou ū ki te whakawhanake i ngā tikanga pūrongo ka eke ki tua i ngā inenga ahumoni o mua.

Mā te tuku aratohu, kua whai mārama i te ao Māori, i te mātauranga Māori hoki, e whakawhānuihia ai, e whakakahangia ai hoki tā mātou mahi hei whakauru i ngā tikanga pūrongo torowhānui, whakakotahi hoki. Ko ngā hinonga whakaputa pūrongo e kōwhiri ana ki te uru ki He Tauira, ka werohia ki te whakaaro ki tua i ngā whiwhinga ahumoni o nāiane, kia whaiwhakaaro hoki ki ngā tukunga iho mō āpōpō.

I a mātou e kawē tonu ana i ēnei mahi, ka āhukahukatia te koke o te ao ki ngā tikanga toitū, ka hāngai hoki ki te tirohanga torowhānui o te ao Māori. Ka whakamōhio, ka whakakaha hoki te pāhekohekotanga o ēnei aronga i tā mātou kaupapa, kia hua mai ai tētahi tirohanga toitū nō Aotearoa pū. Ahakoa ko tō mātou arotahi tuatahi ko te whakawhiti whakaaro ki ngā hinonga whakaputa pūrongo Māori ki te whakawhanake haere i tēnei anga, ka tono atu anō mātou ki ngā hinonga whakaputa pūrongo katoa o Aotearoa kia hōhonu ai te whakapāpā mai ki He Tauira. Kia tū tēnei hei rauemi whakamanawa, kia whānui ai te māramatanga ki te pānga o ngā whakatau ki tua o te awe māpara ki ngā whakatupuranga kei te heke mai.

of robust frameworks and standards that are internationally credible, while being relevant to Aotearoa New Zealand so that reporting and assurance in Aotearoa New Zealand promotes trust, confidence, transparency and accountability. It reflects our dedication to fostering reporting practices that go beyond traditional financial metrics.

Releasing reporting guidance, informed by te ao and mātauranga Māori, significantly broadens and strengthens our work by incorporating more holistic and integrative reporting paradigms. Reporting entities that choose to adopt He Tauira will be challenged to think beyond immediate financial returns and to contemplate the legacy they will leave for future generations.

As we continue this work, we recognise the global shift towards sustainable practices, which align with the holistic principles of a te ao Māori worldview. The integration of these principles enriches and informs our approach, offering a uniquely Aotearoa perspective on sustainability. While we have initially focused on engaging with Māori reporting entities to develop this framework, moving forward we invite all reporting entities across Aotearoa New Zealand to engage with He Tauira. Let it be a tool that inspires and facilitates a broader understanding of how our decisions now, can resonate across generations and immediate time horizons.

Michele Embling
Chair, XRB Board

Joe Hanita
Chair, XRB Kaitiaki Group



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Images for He Whareniui created by Kimi Moana Whiting, Te Whānau-ā-Apanui based on original artwork by Jahmaine Kaya-Lee Opetaiā-Rapana, Ngāti Maniapoto, Waikato Maniapoto, Ngāpuhi.

Disclaimer

This framework is neither mandatory nor binding on entities. It does not form part of the standards or authoritative publications issued by the XRB.



Tuhinga whakarāpopoto | Outline of He Taurira

He Taurira is a voluntary non-financial reporting framework. It aims to enable an entity to reflect upon and communicate its intergenerational impact. It is designed for a reporting entity to share the stories of the value it creates in a way that is meaningful for it and its hunga whaipānga.¹ It provides a framework for an entity to explain how it links its identity and purpose to its everyday and strategic decision making, and to then report on its progress towards achieving its purpose over the short and long term.

Section 1 explains the what, why and the who of He Taurira. It addresses the need for a voluntary non-financial reporting framework that reflects the context of Aotearoa New Zealand. It outlines the External Reporting Board's (XRB) commitment to Te Tiriti o Waitangi and the influence of te ao and mātauranga Māori in shaping the framework.

Section 2 articulates the concept of He Taurira, its individual components and how to reflect and then report under them.

- **Section 2.1** explains 'hunga whaipānga' as an alternative term for stakeholders.
- **Section 2.2** introduces the central metaphor, He Whareniui.
- **Section 2.3** introduces 'Tūāpapa' as the foundation, representing how an entity describes its purpose and identity.

- **Section 2.4** introduces 'Tāhuhu' as the ridgepole, representing an entity's aspirations and vision.
- **Section 2.5** presents the five interconnected 'pou' of He Taurira: Tuarongo, Hononga, Mokopuna, Tāhu, and Te Tumu.
- **Section 2.6** explains that an entity has flexibility to use pou pou to express its kaupapa, stories and values.
- **Section 2.7** describes 'wāhi' as the space surrounding the pou, where an entity articulates its current position and transition toward its desired future state.
- **Section 2.8** explains the tikanga of He Taurira: 'tika and pono' and 'whaitake'. These are the guiding principles for reporting using He Taurira.

Section 3 provides a glossary to give meaning to the concepts referred to throughout the document.

Section 4 comprises two appendices. They explain the composition of the XRB's Kaitiaki Group (who guided the development of He Taurira), and how He Taurira links to components and elements found in He Ara Waiora² and the International <IR> Reporting Framework³

¹ See section 2.1 for an explanation of hunga whaipānga (alternative term for stakeholders) in the context of He Taurira.

² Te Tai Ōhanga The Treasury, [He Ara Waiora](#)

³ IFRS® Foundation, [International <IR> Framework](#)



1. Whakatakinga | Introduction

1.1 What is He Tauira

This section introduces the framework, describing the purpose and intent of He Tauira.

Through its development and structure, He Tauira is intended to reflect the interconnectedness of the elements naturally found within a Māori reporting entity. This interconnectedness is reflected in the reporting that can be produced using He Tauira, as an entity is encouraged to go beyond conventional reporting such as annual reports, to tell its stories in ways that resonate meaningfully. While this version of He Tauira was written with Māori reporting entities in mind, the framework is available for any entity in Aotearoa New Zealand to use.

As a reporting framework, as opposed to a reporting standard, He Tauira is conceptual in nature and does not prescribe specific topics or metrics that an entity could or should report against. However, it does identify, using the metaphor of He Wharenui, five pou that express elements of intergenerational impact (see [section 2.5](#)). An entity using He Tauira should reflect on these pou and report on how they exist within the entity and influence its decision making. An entity may also use He Tauira in conjunction with specific financial and non-financial reporting standards, where those standards provide more detailed guidance on topics or considerations.

1.2 Why the XRB developed He Tauira

This section explains the need for a non-financial reporting framework that reflects the context of Aotearoa New Zealand. It outlines the External Reporting Board's commitment to Te Tiriti o Waitangi and why the framework is informed by te ao and mātauranga Māori.

The External Reporting Board (XRB) is an independent Crown entity which is responsible for developing and issuing financial reporting, auditing and assurance, and climate standards and supporting guidance for for-profit, not-for-profit and public sector reporting entities in Aotearoa New Zealand.

Its overarching purpose is to provide external reporting frameworks and standards that are both internationally credible and relevant to Aotearoa New Zealand. The frameworks and standards are developed so that reporting and assurance in Aotearoa New Zealand promotes trust, confidence, transparency, and accountability.⁴

The XRB has become aware of increasing demands for information beyond that provided by conventional financial reporting frameworks, including:

- the ability for an entity to demonstrate and authentically tell their story of value and impact beyond monetary perspectives,

⁴ See the XRB's [strategy](#)



- enabling an entity to demonstrate the impact it is having on current and future generations and to convey this in a way that is unique to Aotearoa New Zealand,
- failing to incorporate indigenous perspectives, as they focus on financial transactions, events, and outcomes.

As New Zealand's reporting standard setter, the XRB considered it was important to respond to these growing calls for change. The XRB intends for He Tauira to enhance non-financial reporting practices across Aotearoa New Zealand by providing a foundation to guide reporting entities towards a consistent approach to reporting on non-financial matters. The XRB aims for He Tauira to achieve outcomes for entities including:

- increased trust and transparency
- better information for decision making and/or allocating resources
- attracting investment
- maintaining a social licence to operate.

1.2.1 Intergenerational value creation

He Tauira is an intergenerational impact reporting framework. It is not just about identifying current and future impact, but also about the creation of intergenerational value. Each entity needs to determine how it understands intergenerational value and how, using He Tauira, it plans to achieve it. Value creation is a well-understood concept (even beyond

financial value).⁵ However, the intent of basing He Tauira in te ao Māori is to recognise the deep-seated connection Māori have with te taiao and the understanding that value should endure for tangata whenua long after the current generation passes on.

1.2.2 Te ao Māori perspectives

The XRB sees the immense value in the perspectives of indigenous cultures and realises the fundamental difference their inclusion can bring to non-financial reporting, and sustainability in a much broader sense. Aotearoa New Zealand under the Crown supports the common objectives of the United Nations Declaration on the Rights of Indigenous Peoples and the Treaty of Waitangi. The XRB has also encouraged international standard setting boards to recognise indigenous views in the composition of global sustainability standards.

Te ao Māori generally refers to a holistic and innate worldview held by Māori. Māori have an inherently strong connection to their whenua, through whakapapa and whānau. As a result, each Māori entity exists for a particular purpose relating to these strong connections and therefore has broader goals related to harnessing social, environmental, and cultural outcomes compared to many witnessed in conventional Western organisations. He Tauira was developed to enable greater transparency and value relating to these outcomes.

⁵ See for example IFAC (2020). [Understanding value creation](#)



However, He Tauira acknowledges that there is no singular all-encompassing definition that is inclusive of the perspectives of all Māori on what te ao Māori means. We understand that perspectives amongst whānau, hapū and iwi can be diverse and multi-faceted. This collaboration is what has strengthened and given He Tauira its richness. The way that He Tauira was based in te ao and mātauranga Māori was guided by Māori members of the Kaitiaki Group.⁶ To provide context to He Tauira and its use of te ao Māori we have asked our chair Joe Hanita, and our mātauranga and te reo Māori expert Kiwa Hammond, to share what te ao Māori means to them.

“I see te ao Māori as a pathway through which to appreciate te aonui – the greater world; te ao roa – the enduring world; te ao whakaputa – the emerging world; ki te whāiao – the world of translucence; ki te ao mārama – the world of enlightenment and transparency.”

Kiwa Hammond
(Ngāti Kahungunu o Te Wairoa, Ngāti Ruapani, Rongowhakaata, Moriori)

“For me, te ao Māori reflects our underlying belief and value system in particular our place in the continuum of time (the past, the present and the future), through whakapapa that links us together (tangata, taiao, tupuna) and creates our sense of community (collective purpose).”

Joe Hanita
(Ngāti Kuia, Te Ātiawa, Rangitāne and Ngāti Kahungunu)

⁶ See [section 4.1](#) for Kaitiaki Group members that led the development of He Tauira.



1.2.3 Te Tiriti o Waitangi

As an independent Crown entity, the XRB is dedicated to honouring the principles of Te Tiriti o Waitangi and ensuring it acts to uphold them. These are the principles of partnership, participation, and protection. The XRB recognised an opportunity to deliver on this obligation by ensuring Te Tiriti o Waitangi was the foundation for He Tauira, both as a reporting framework and the collaborative journey that the XRB took in its development.

Prior to the development of He Tauira, the XRB did not actively engage with Māori perspectives in the composition of its outputs. The XRB engaged with the public generally, but specific Māori perspectives were not reflected within its standards. As a result of this, concerns have been raised with the XRB about the appropriateness and difficulty of application of some accounting standards for Māori entities. This gap is recognised and He Tauira is the first step on XRB's journey to address these concerns.

He Tauira is a tool to support and empower Māori reporting entities in articulating aspirations and expressing mana motuhake. Mana motuhake embodies the idea of self-determination and self-governance. It recognises the rights and authority of individuals, groups, or communities to have control and autonomy over their own affairs, resources, and decisions. Mana motuhake acknowledges the cultural identity, values, and aspirations of Māori people and their right to exercise agency and sovereignty over their lives and communities.

An entity using He Tauira must still comply with all relevant legislation and regulations.

He Tauira aims to enable Māori reporting entities to report in a way that is determined by them (but is supplementary to existing reporting obligations). Although He Tauira suggests and guides an entity on how it can think and report, He Tauira is intended to be flexible enough for an entity to have autonomy on how it applies He Tauira to its circumstances and how it wants to report. An entity should report in a way that has meaning for, and resonates with, its own hunga whaipānga. This may go beyond conventional reporting such as written annual reports.

1.3 Who is He Tauira for

This section explains that He Tauira is initially intended to be used by Māori reporting entities.

As the XRB has the mandate to issue “non-binding guidance that relates to non-financial reporting” (section 19A of the Financial Reporting Act 2013), He Tauira is a voluntary reporting framework for any reporting entity to use.

The XRB recognises that conventional reporting frameworks have not been developed with the needs of indigenous communities at the forefront. Therefore, the development of He Tauira has been primarily intended to respond to the perspectives and needs of Māori reporting entities. However, it is hoped that non-Māori entities will also see the relevance of He Tauira and the way of thinking that it represents within their entities and their reporting.



The XRB intends for He Taurira to evolve over time and develop further as entities pick it up and use it within their context. The intention is for updates to the framework to be published as required.

1.4 How the XRB developed He Taurira

This section explains the kaupapa Māori approach taken in the development of He Taurira.

He Taurira was developed by engaging a diverse range of relevant Māori parties and drawing upon the expertise of Māori reporting entities. This process was guided by a Kaitiaki Group, chaired by Joe Hanita. See [section 4.1](#) for the members of the Kaitiaki Group.

After a request-for-proposal process in June 2022, the XRB partnered with PwC for the first 12 months of the Ngā pou o te kawa ora project. XRB staff worked closely with the PwC Manukura Māori team who provided their experience in engagement and leadership, as well as sustainability reporting partners in order to ground the project in an integrated and kaupapa Māori approach.

To begin, an iterative and in-depth wānanga process was followed to identify core elements of an intergenerational impact reporting framework relevant to Māori reporting entities, and to ensure He Taurira was balanced and applicable to the diverse perspectives of Māori across Aotearoa New Zealand. By calling on hunga whaipānga from around the motu to collaborate, the team sought to ensure that Māori concepts and ways of knowing and being were the foundation of this framework.

The wānanga process involved engagement with 50 Māori entities and engaging with over 80 individuals from July 2022 through to June 2023.

Table 1 identifies the mātāpono that emerged from a thematic analysis of information, voices and insights shared by wānanga participants. These mātāpono guided the essential elements and key reference points that needed to be considered in the drafting of He Taurira, ensuring its relevance, application, and authenticity with respect to te ao and mātauranga Māori.

Table 1: Mātāpono for the development of He Taurira drawn from the wānanga series

Mātāpono	Explanation in the context of He Taurira
Whakawhanaungatanga (Building relationships)	The process of building and nurturing relationships, emphasising the importance of connection, respect, and rapport between individuals or groups.
Kotahitanga (Communicate, share knowledge)	The act of communicating and sharing knowledge to foster unity and cooperation, emphasising the value of working together towards a common goal.
Whakamana (Empathy, strength)	The concept of empathy and strength, acknowledging the significance of empowering and uplifting others while recognising their inherent worth and potential.



Mātāpono	Explanation in the context of He Tauira
Mana motuhake (Self-autonomy)	The principle of self-autonomy and self-determination, highlighting the importance of individuals and communities having control over their own decisions, actions, and destiny.
Ngā uri whakaeke (Succession)	The idea of succession, referring to the passing down of responsibilities, knowledge, and leadership roles from one generation to the next, ensuring continuity and growth.
Taonga tuku iho (Ancestral knowledge)	Ancestral knowledge and treasures passed down through generations, encompassing the wisdom, practices, and cultural heritage of Māori ancestors that hold significance for present and future generations.
Kaitiakitanga (Guardianship)	The principle of guardianship and stewardship, recognising the responsibility of safeguarding and preserving the environment, resources, and cultural heritage for future generations.

Following the wānanga series, staff worked closely with the Kaitiaki Group to construct the components that make up He Tauira, based on the whakaaro we gathered from wānanga participants and the mātāpono. These internal discussions followed an iterative process to ensure these components were reflective of Māori concepts and kupu, so it would resonate with entities and their hunga whaipānga.

The draft was then shared with a selected group of Technical Advisors who were primarily identified as a result of the wānanga series. The Technical Advisors represented a range of Māori entities and a range of geographies. Feedback was shared at an in-person wānanga. Several Technical Advisors subsequently shared written feedback. The majority of the feedback from the Technical Advisors was incorporated into He Tauira.

During the development of He Tauira, two other frameworks were frequently mentioned as being relevant or similar to our mahi: He Ara Waiora and the International <IR> Framework. See [Appendix 4.2](#) on the alignment between these and He Tauira.



2. He Taurira | A conceptual framework

This section articulates the concept of He Taurira and how it is applied in the context of this framework. It provides a high-level summary of the components that make up He Taurira and introduces He Wharenuī as the conceptual metaphor.

The term 'taurira' holds significant meaning and finds its application in various contexts. In one of these contexts, a taurira is seen as an exemplar, template, precedent, or model. 'He Taurira' symbolises the progression of something from its inception to a more mature and advanced state. Just like a seed transforms into a fully grown tree, or a building takes shape from its foundation to completion, 'He Taurira' signifies the transformative journey of growth and learning.

In the realm of non-financial reporting, He Taurira is a way to express the continuous journey of growth and learning. This concept is used as the name for this intergenerational impact framework because it aims to provide an entity with a way of articulating its growth and learning; where it is now and where it plans to be in the future.

By aligning its experiences and achievements with the patterns of growth and learning represented by He Taurira, an entity can effectively communicate its ongoing development and evolution. It emphasises the value of continual learning and growth as integral aspects of its journey.

He Taurira walks through a process, using a central metaphor to help effectively organise and visualise the entity. An entity using He Taurira must still comply with all relevant legislation and regulations.

The central metaphor of He Taurira is 'He Wharenuī' (see [section 2.2](#)), which provides a structured approach to articulating the aspirations, decisions, and actions of the entity. Every component of He Wharenuī contributes to the integrity of its structure as a physical place, and in using He Taurira effectively, all components should be covered.

Each section of this document walks through the application of the metaphor of He Wharenuī, and how it relates to the elements of the entity. The components are explained in their pure form, and the guidance offered provides prompts for how they can be reported on:

Hunga whaipānga	Section 2.1
Tūāpapa	Section 2.3
Tāhuhu	Section 2.4
E rima ngā pou	Section 2.5
Poupou	Section 2.6
Wāhi	Section 2.7
Tikanga	Section 2.8



2.1 Hunga whaipānga | Human and non-human stakeholders

This section explains that an entity needs to identify its 'hunga whaipānga' to inform the application of He Tauira.

In this framework, the term 'hunga whaipānga' is employed as a resonant alternative to the more commonly used term 'stakeholders'.

Using the term 'hunga whaipānga' is intended to encompass all human and non-human parties who have direct or indirect rights or interests in a specific endeavour, decision, or undertaking by the reporting entity, or are otherwise impacted (positively or negatively) by the activities of an entity. It avoids the use of the term stakeholder which can be considered problematic, as stakeholder "implicitly normalises Western ways of being"⁷ and therefore "stands at odds with non-Western ways of knowing and being"⁸. The inclusion of non-human parties reflects the interconnectedness with, and dependence on, te taiao and wairua. Examples of non-human parties include maunga, moana, awa, roto, and ngahere.

It is important for an entity using He Tauira to define its hunga whaipānga to ensure that the information being reported is meaningful to them. Linking to the concept of mana motuhake (see section 1.2.3), an entity using He Tauira will define its hunga whaipānga based on the context and scope of its activities, initiatives, and accountabilities and responsibilities.

7 Fast Track Impact, Reed, M. 2022a. [Should we banish the word "stakeholder"?](#)

8 Fast Track Impact, Reed, M. 2022b. [Alternatives to the word 'stakeholder'.](#)

This flexibility enables a tailored approach that resonates with the nature of that entity. When determining who falls under the umbrella of its hunga whaipānga, an entity should ensure that all relevant parties are included, and a holistic perspective is maintained.

When defining the composition of the hunga whaipānga of the entity, an entity may wish to consider the following questions:

- Who are the parties who have rights (direct or indirect) or interests in the activities of the entity?
- Who are the parties who are impacted by the entity or its activities?
- Who does the entity depend on, or have responsibilities to?
- How are these parties determined? Have you considered the realms of wairua, te taiao, and te ira tangata?
- What time horizons are being considered, for example, 5-10 years, 25 years, 100 years, 500 years?
- What degree of engagement occurs with hunga whaipānga in identifying who else may need to be included? How widely have views been sought?
- How frequently do you interact with each hunga whaipānga?
- How do you maintain relationships with different groups of your hunga whaipānga?
- How might the composition of the hunga whaipānga of the entity evolve over time? What processes can be established to accommodate emerging parties or shifting priorities?



2.2 He Wharenui | A guiding metaphor

This section explains the application of the metaphor of He Wharenui to an entity. It explains the interdependence of each component of He Wharenui to support its structural integrity.

He Wharenui is the central metaphor of He Taurira. Traditionally, a wharenui serves as a focal point for communal activities and gathering, and for whānau, a wharenui represents a tangible and secure connection to cultural identity.

In a pā, wharenui are located at a prominent central position, often on the summit if built on an elevated terrain. Its placement emphasises its role as a hub of community life, while other structures surround it. The wharenui is used for hosting various gatherings, such as tribal meetings, ceremonies, weddings, funerals, and celebrations. Historically within a fortified pā, the wharenui being placed in a central position contributed to defence strategies against the outside world. Its role as a communal space reinforces the unity and strength of the community against potential threats.

In this framework, the main elements of the wharenui are used as a conceptual metaphor for the elements of reporting. The main elements of the wharenui that are used are:

- the tūāpapa (or foundation),
- the pou tokomanawa (or pillars),
- the tāhuhu (or ridgepole),

- the poupou (or supporting pillars), and
- the wāhi (the spaces surrounding the pou).

The mauri (or life force) generated through the tūāpapa travels through the pou tokomanawa, up into the tāhuhu, and back down through the poupou back into the tūāpapa. Each pou has its distinct meaning and significance. They sit interconnected on the same foundation, and mutually reinforce one another. He wharenui comprises five pou tokomanawa.

Using the metaphor of the pou and reflecting on the different perspectives that they offer, gives a unified comprehensive understanding of the entity. The wāhi encourages self-reflection and assists an entity to articulate and report its decisions.

Effective reporting using He Taurira will require an entity to use the interconnected elements in its thinking and decision making. As a metaphor the wharenui intends to enable the entity to make informed choices that align with the entity's values and its aspirations. As such, the wharenui metaphor forms the basis of understanding and reporting those choices.

The elements of a wharenui cannot exist without each other. The same is true for the way these elements are represented in He Taurira and the expectations of an entity to consider all the elements in its reporting. An entity need not report using the headings in He Taurira, but its hunga whaipānga should be able to see and understand the concepts from He Taurira in the way the entity chooses to report.



Figure 1: He Whareniui



2.3 Tūāpapa | Identity and purpose

This section sets out the first component of the wharehenui metaphor, the tūāpapa. It explains why understanding an entity's identity and purpose is a fundamental aspect of applying He Taura.

In He Taura, the tūāpapa is the first component for an entity to consider. All elements within the wharehenui originate from the tūāpapa which is interrelated with Papatūānuku. Papatūānuku is seen as mother earth who gives birth to all things, including people. All facets of te taiao emerge from Papatūānuku, the wellspring of mauri, deriving sustenance from her, reciprocating nourishment back to her, and ultimately returning to her in death. This continuous connection with Papatūānuku holds immense significance, offering stability, grounding, and a profound interconnectedness with all elements of life, as emphasised by the concept of tauutuutu.

In the context of a wharehenui, the tūāpapa is the physical and symbolic foundation that provides structural support and stability for the components that comprise the building. For an entity using He Taura, the tūāpapa should be recognised as the very essence and purpose of the entity.

Papatūānuku connects the wharehenui to the natural world, and in He Taura the tūāpapa represents the intersection the entity's purpose and identity has with te taiao. The tūāpapa is connected to the tāhuhu through the mauri that flows through the interconnected pou tokomanawa.

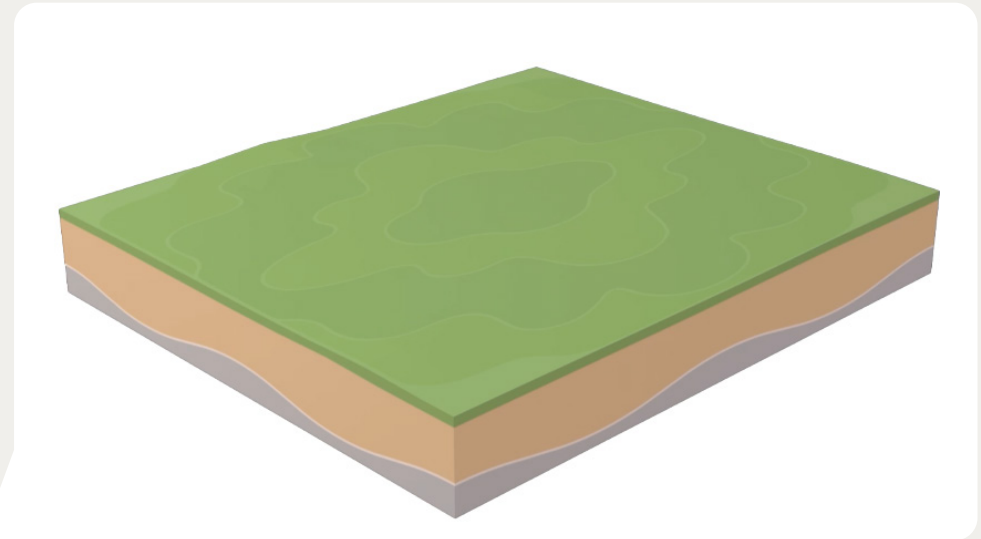


Figure 2: Tūāpapa

An entity's purpose is the fundamental reason it exists and continually guides the delivery of its goals and outcomes. Purpose plays an essential role in defining an entity's strategy as it links everyone together to focus on a shared outcome. An entity's purpose is grounded in its kaupapa, and clearly reflects why it does what it does, and who it seeks to serve.



Prompts for reporting

An entity may wish to consider the following questions about the tūāpapa:

- Consider why (for what reason) the entity was established? Determine and/or confirm why the entity exists.
- Be clear on the origins and how the entity came into being.
- Who are the entity's hunga whaipānga? (see Section 2.1)
- How universally known, expressed, or articulated is your purpose? Communicate your purpose to hunga whaipānga; ensure others are clear and in alignment with what your purpose is and how it is articulated.

**“Inā kei te mōhio koe ko wai koe,
i anga mai koe i hea, kei te mōhio
koe, kei te anga atu ki hea.”**

If you know who you are and where you are from, then you will know where you are going.



2.4 Tāhuhu | Aspiration and vision

This section sets out the second component of the whareniui metaphor, Tāhuhu. It explains how the aspirations and vision of the entity are connected to its purpose and how the two elements play an essential role in defining an entity's strategy.

Tāhuhu, acts structurally as the ridgepole for the roof of He Whareniui. It corresponds to Ranginui in the creation story, symbolising aspiration, vision, and the spiritual connection to the sky. It acts as the crown of the whareniui, reaching towards the heavens and embodying the aspirations and dreams of the entity. The tāhuhu is connected to the tūāpapa through the mauri that flows through the interconnected pou tokomanawa.

An entity's purpose is the foundation of why it exists, and this guides the development of its moemoeā or aspirations and vision. Both the purpose and moemoeā play essential roles in defining an entity's strategy as it links everyone to focus on shared outcomes. An entity's moemoeā should be clearly articulated and expressed in the goals and outcomes it seeks to deliver.

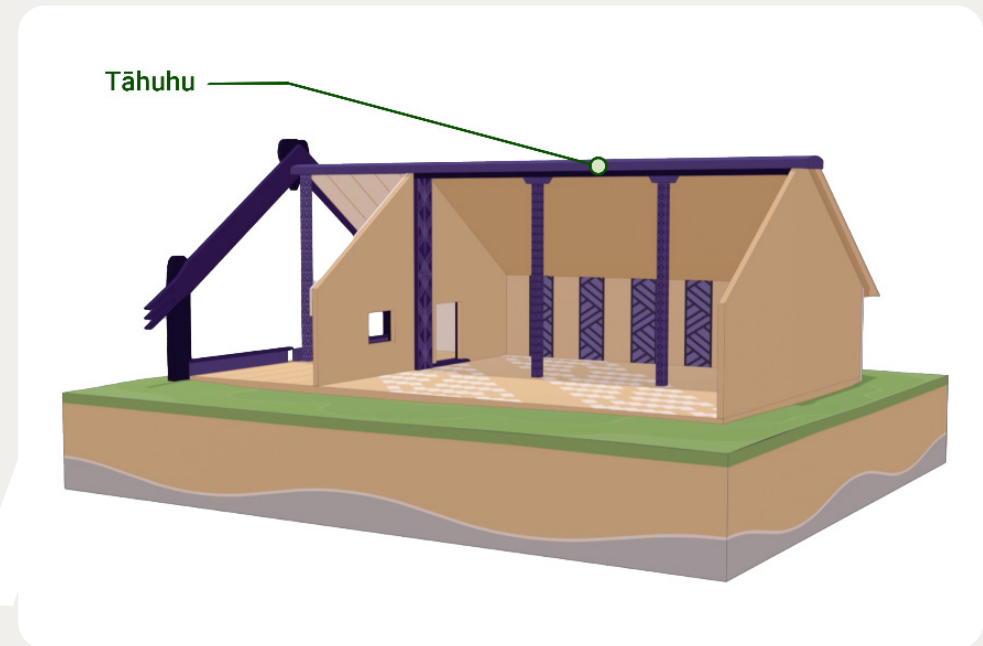


Figure 9: Tāhuhu



Prompts for reporting

For an entity that is starting to define its aspiration and vision for the first time, or that wishes to test the relevance of its aspiration and vision, may wish to consider the following questions:

- Does the entity have a defined moemoeā for the future?
- How universally known, expressed, or articulated is the entity's moemoeā?
- What time horizons are being considered for the moemoeā? e.g. 25 years, 100 years, 500 years?
- How are you communicating the moemoeā to hunga whaipānga? How do you ensure others are clear on the moemoeā and in alignment with it?
- Do you have interim or intermediate steps?
- How might these interim or intermediate steps need to respond to the external environment?
- What risks, challenges and opportunities should inform your future vision?

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2.5 E rima ngā pou | Five focus areas

This section sets out the third component of the whareniui metaphor, the pou. It describes the five interconnected pou of He Taura and the importance of their collective application to an entity's decision making.

Pou Tokomanawa are the critical pillars that connect Papatūānuku (encapsulated in the tūāpapa) and Ranginui (encapsulated in the tāhuhu), mirroring the creation story where these pillars represent the children of Papatūānuku and Ranginui who hold them apart. These pillars signify both separation and connection, acting as the space that maintains the balance between the earth and the sky. In this context, they play a role as symbols of both the physical separation of Papatūānuku and Ranginui and the connection necessary for their harmony and the flow of mauri.

In He Taura, the pou tokomanawa represent core elements that each entity should reflect upon and strive towards, and which together, provide for achievement of positive and sustainable intergenerational impact. They are the focus areas that an entity makes meaningful in its own way. Within the conceptual metaphor of He Whareniui, the identification and articulation of the pou was designed from inside a whareniui, walking from the rear of the structure towards and out through the doorway. This is reflective of an entity preparing to engage with the outside world, via the consideration of each pou and its distinct area of focus.

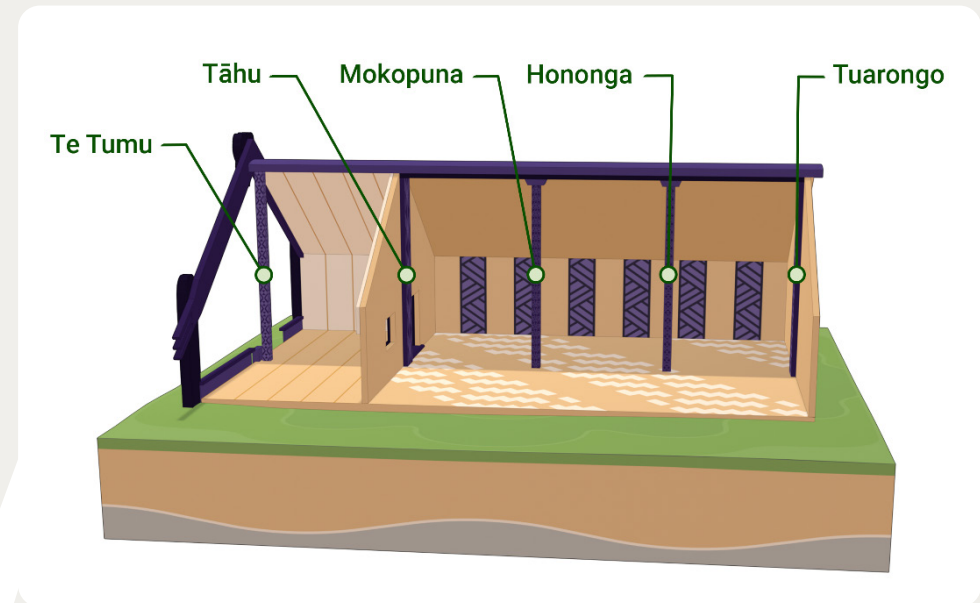


Figure 3: E rima ngā pou of He Taura, internal and external to He Whareniui

1. At the rear of the whareniui, an entity is guided by the beliefs passed down by its tūpuna, which is represented by Pou Tuarongo. **Pou Tuarongo** encompasses the importance of institutional memory and ancestral knowledge in guiding present and future decision making within an entity. It emphasises the role of identity and whakapapa in shaping the entity's vision, purpose, and strategy by drawing upon accumulated knowledge, historical experiences, and well-established tikanga.



2. Pou Hononga encourages an entity to reflect on who it is responsible for, and why. **Pou Hononga** refers to the network of relationships that shape the contemporary ecosystem in which an entity operates. It encompasses the importance of recognising and articulating an entity's responsibility to its hunga whaipānga, and the value of positive and supportive relationships to create collective wellbeing.
3. Pou Mokopuna encourages an entity to reflect on who it is accountable to, now and in the future, and who will succeed it. **Pou Mokopuna** encompasses an entity's dedication to shaping a legacy through present actions. It embodies the commitment to creating a positive and sustainable impact for generations to come, making decisions now that will contribute to the wellbeing and success of mokopuna.
4. Pou Tāhu, which holds up the front wall of the wharenuī, is where an entity considers its plan for interacting with the external world before venturing outside. **Pou Tāhu** encompasses the strategic focus of an entity and focuses on aligning the entity's purpose and vision with its mission statements, structural composition, values, and goals. These are the actions, capability, and capacity (interactions and work being undertaken) to progress towards desired outcomes.
5. Te Tumu is the only external pou of He Wharenuī. **Te Tumu** represents an entity's consideration of its impact on the world and the reciprocal influences that external world has on the entity. It represents the space where an entity interacts with the external world, having prepared for this engagement by ensuring the internal pou are acknowledged beforehand.

While each pou has its own distinct meaning and significance, they are interconnected and mutually reinforcing. Together, these pou promote an integrated approach to decision making, governance, and resource allocation and provide a basis for reporting.

An entity is encouraged to view itself through different lenses. The pou are the lens which provide guidance and structure on the representation of elements and interconnections, both metaphorically, and in practice.

The five pou tokomanawa that provide the baseline for He Wharenuī, separate tūāpapa (Papatūānuku) from tāhuhu (Ranginui). An entity may have important kaupapa that are not captured in the five Pou Tokomanawa and the pou pou provide the flexibility to incorporate this into the entity's application of the framework (section 2.6). Wāhi are spaces that assist an entity to articulate the decisions made through viewing itself introspectively through the different lenses of the pou tokomanawa (section 2.7).

This framework does not suggest that an entity adopts the pou tokomanawa for its reporting purposes, rather that these elements should be reflected within the reporting structure that best works for the entity.



2.5.1 Tuarongo | Institutional knowledge

Pou tuarongo, or the back post, is an ancestral pillar that connects the entity to its past. It represents ancestral and institutional knowledge, serving as the repository of historical experiences, wisdom, and collective memory. Tuarongo guides present and future decision making, ensuring the entity remains rooted in its heritage.

Within a wharenui, this pou physically represents the whakapapa of the marae. Its purpose aligns with the whakataukī: “Kia heke iho rā i ngā tupuna, kātahi ka tika” (If handed down by the ancestors, it would be correct).

Institutional knowledge informs current and future decision making. This pou references and provides information based on the accumulated knowledge and historical experiences of the entity. It draws upon the wisdom of the past to shape actions and paths forward. An entity’s values may stem from its tuarongo and the application of these values may change over time.

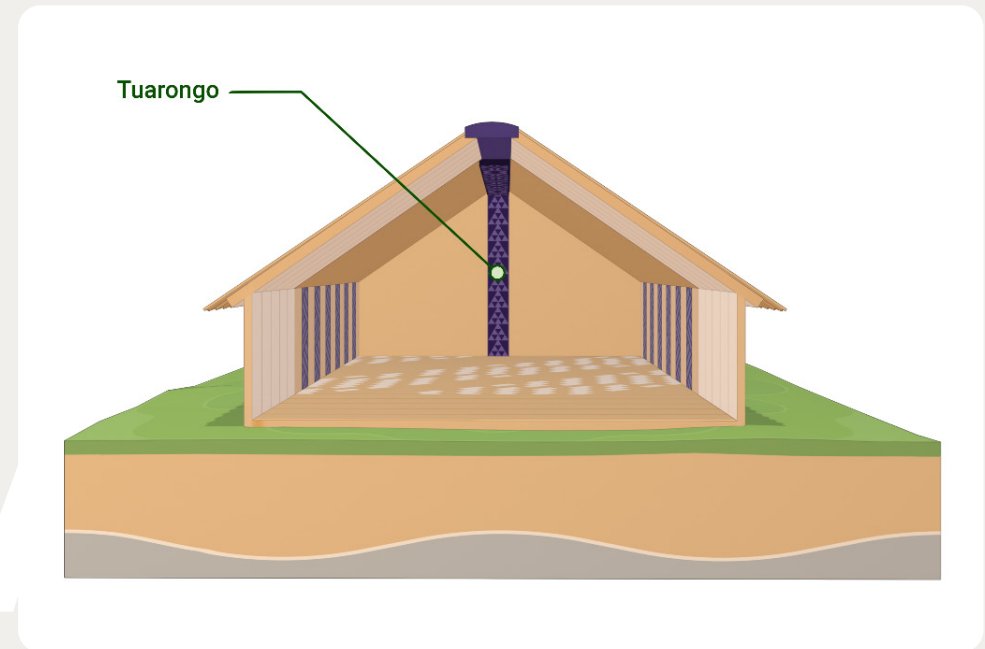


Figure 4: Pou Tuarongo (the pou at the back of He Wharenui)



Prompts for reporting

An entity could consider its recollection of historical events and its reason for existence. This helps in understanding why things are done the way they are and the norms which have been created for the entity. This understanding then helps describe the progress made towards its vision which could encompass any behaviours and challenges faced along the way.

Specifically, an entity may wish to consider the following questions:

- What are the historical events and the whakapapa behind the institutional memory of the entity?
- Who are the tūpuna that the entity is guided by? And what are the historical experiences that the entity references back to?
- How does the entity's institutional memory and historical experiences shape its current values? These could include things like treaty settlements or the original focus of founders.
- How does Pou Tuarongo play a role in shaping the entity's vision (Tāhuhu), and strategy (Tāhu)?

**“Kia heke iho rā i ngā tupuna,
kātahi ka tika.”**

If handed down by the ancestors,
it would be correct.



2.5.2 Hononga | Ecosystem of connections

Pou Hononga refers to the network of connections that shape the contemporary ecosystem in which an entity operates. Emphasising positive and supportive relationships, collaboration, and collective wellbeing, these connections foster a thriving and interconnected community within, and connected to, the entity.

Connection is a fundamental aspect in te ao Māori. These connections form the heart of society, with relationships at the core. Within the wharenui, this pou stands as a visual representation of the significance of these connections. It serves as a reminder that, just as in nature, where every element is interconnected and interdependent, so too are the people within a community. Relationships are building on there being a role for each to play and responsibilities for each to contribute or act upon. Success doesn't come from individual actions, but the actions of the collective and understanding by each of the roles and responsibilities they have. By nurturing and honouring these connections, the continued flourishing of the entity and the community that surrounds it is ensured.

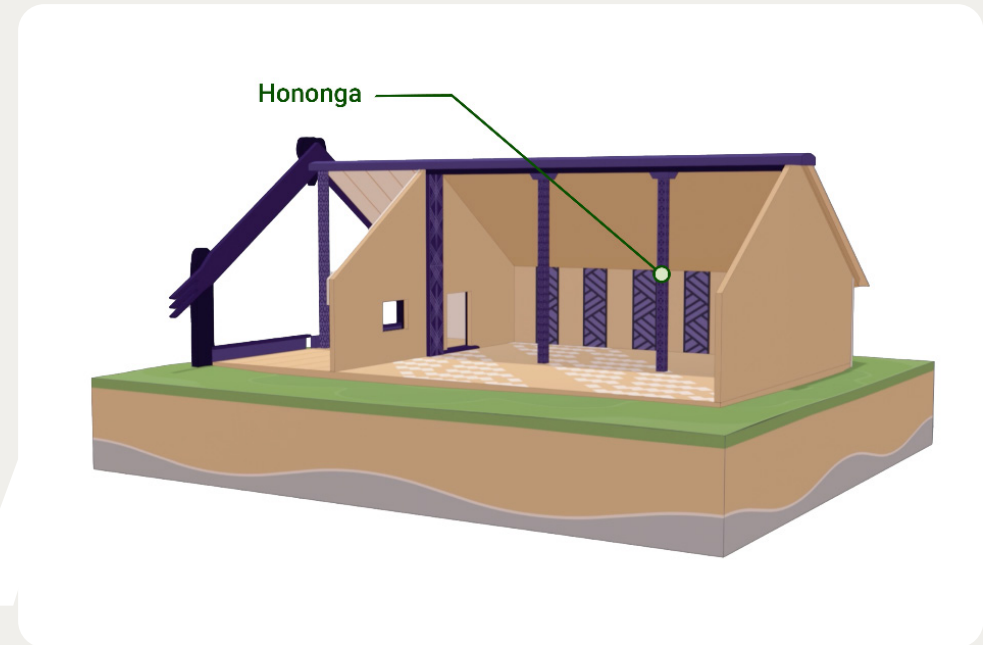


Figure 5: Pou Hononga



Prompts for reporting

When thinking about the entity's network of relationships and how it seeks to maintain tauututu within that network, including the checks and balances it has in place, an entity could consider how it maintains the relationships that are essential for its continued existence:

- What is the nature of the relationship between the entity and the different groups of hunga whaipānga as described in section 2.1?
- What is the quality of the connections and relationships the entity has with its hunga whaipānga?
- What are the areas, topics and/or matters of importance to each of these hunga whaipānga and what is the process undertaken to determine these?
- What are the roles, responsibilities, and accountabilities the entity holds within each relationship, and the checks and balances in place to manage these roles, responsibilities, and accountabilities?
- What are the communication channels and methods used to engage with hunga whaipānga and how do these support transparency and accountability?
- How are competing needs balanced? What give and take has occurred?

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2.5.3 Mokopuna | Intergenerational impact

Pou Mokopuna encompasses an entity's dedication to shaping a legacy through present actions. It embodies the commitment to creating a positive and sustainable impact for generations to come, making decisions now that will contribute to the wellbeing and success of mokopuna.

Pou Mokopuna helps the entity reflect on to whom it is accountable, and who will ultimately succeed it in the future. It embodies the commitment to create a positive and sustainable impact for generations to come. Pou Mokopuna carries the responsibility to make decisions and take actions that contribute to a better future, ensuring the entity's long-term success and positive influence. The type of thinking required under this pou will involve considering both current activities and the entity's long-term strategic direction. The focus is on creating prosperity and holistic wellbeing for future generations, with a specific emphasis on mokopuna. Actions now should create intergenerational value.

An entity should report information that outlines how it enables mokopuna to envision their own future, the opportunities that align with its aspirations, and the authentic pathways for their success. Additionally, reporting should highlight how the entity safeguards te taiao to protect the wellbeing of future generations.

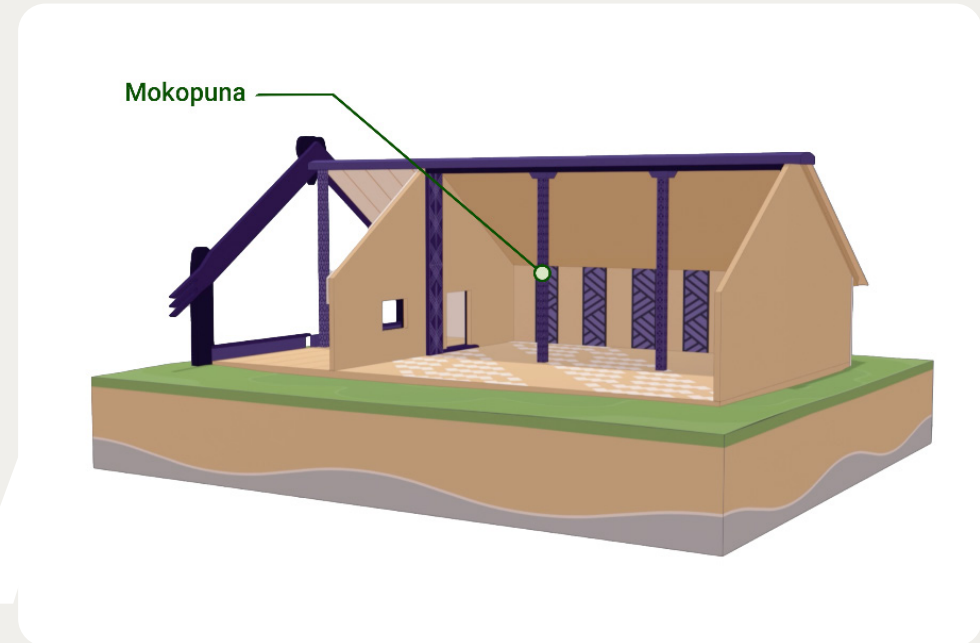


Figure 6: Pou Mokopuna



Prompts for reporting

How is the entity creating prosperity for future generations, including enhancing te taiao and developing emerging hunga whaipānga.

An entity may wish to consider the following questions:

Long term actions that enhance the wellbeing of te taiao

- What strategies are in place to protect and enhance te taiao for future generations? (potential link to considerations to Section 2.5.4)
- What time horizon is being considered? i.e. 50 years, 100 years, 500 years.
- What are the entity's dependences on te taiao? And what are entity's impacts on te taiao?
- What initiatives and activities are in place to protect, heal, and nurture te taiao, including the whenua, moana, awa and life upon, in, and under it?
- What measures are in place to ensure that the entity has considered, and is resilient to, climate and nature-related impacts and opportunities?

Long term actions to enhance the wellbeing of future generations

- What are the priorities now and into the future to support generations?
- How are basic human needs (such as kai and kainga) being met by the entity's activities?
- How is the entity balancing the resource allocation between generations?
- Is the entity undertaking succession planning?
- How does the entity manage the transition between generations and ensure that knowledge is not lost?
- Does the entity have initiatives that provide enduring, longer-term support for particular groups of hunga whaipānga?



2.5.4 Tāhu | Strategic focus

Pou Tāhu serves as the supporting pillar in the front wall of a whareniui. Within He Taura, this pou encompasses the entity's strategic direction, ensuring alignment with purpose (tūāpapa) and vision (tāhuhu) through mission statements and goals.

Reporting under this pou emphasises long-term structures and leveraging purpose to drive strategic decisions to achieve future possibilities. It delves into leadership, governance, and how it implements its strategy.

By incorporating these elements into a report, the content becomes a robust overview for the entities hunga whaipānga, enabling them to gain a comprehensive understanding of the entity's strategic direction, governance, and risk management practices. Offering hunga whaipānga a holistic view of the entity's commitment to working towards its purpose and vision.

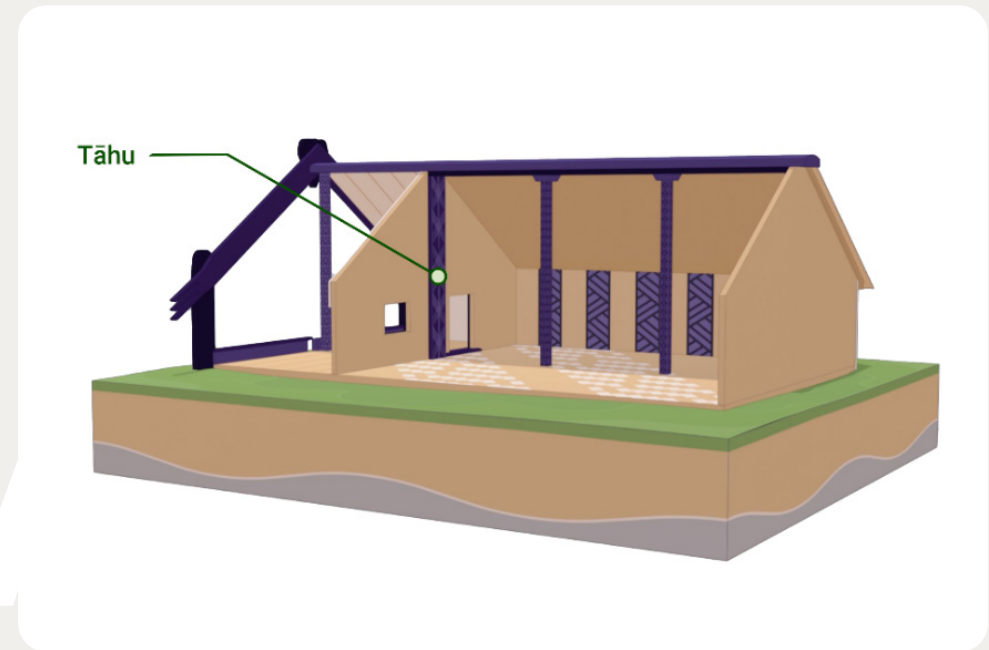


Figure 7: Pou Tāhu



Prompts for reporting

An entity may wish to consider the following questions when describing structures, tools, resources, and processes in place to plan steps ahead, and how to hold itself accountable, including:

Leadership

- What is the composition of the governance body and management? How does the experience, mana, and whakapapa of those individuals shape the entity's direction? Do you have a composition and mix of people to give diverse perspectives?
- What commitments have the governance body and/or management made to guide the entity in achieving its strategic direction and by when? What was the basis for these commitments?
- What are the current values of the entity? How are these informed by Pou Tuarongo?

Governance

- How does the entity's structure and decision-making processes enable it to monitor and deliver on the entity's purpose and related activities?
- How does the governance body and management disclose if the entity is on track to achieve its purpose and related activities?
- How do the governance body and/or management drive strategic and integrated decision making and fulfil its responsibility to hunga whaipānga?

Business model and strategy

- How does the entity's current business model and strategy help it deliver on Tāhuhu?
- What are the interim or intermediate steps for achieving this? What time horizon is associated with each? Do any of these need to change to respond to the current and anticipated external environment?
- How are dependencies and impacts identified integrated into the entity's business model and strategy?



- What are the risks and unintended consequences associated with not achieving the entity's tāhuhu?
- How does the entity plan to manage, address, and mitigate these risks and unintended consequences to meet its goals?
- Are there any quantitative metrics that connect the entity's purpose, related activities, and related measures of performance that would illustrate progress?

Risk management

- How are impacts and dependencies and risks and opportunities within the entity's ecosystem identified and assessed, including the process for identifying those risks that are most relevant and impactful to the entity and its hunga whaipānga?
- What are the most relevant quantitative and qualitative indicators the entity uses to measure and communicate risks and opportunities? Can the entity provide narrative descriptions and case studies that illustrate specific risks and opportunities and the potential impact?

- Have there been any changes in the status of the entity's risks and opportunities, such as changing circumstances, the emergence of new risks and opportunities, and any trade-offs that require consideration in the management of these risks and opportunities?
- What performance targets and goals have been set regarding the mitigation and management of material risks, and what is the progress towards achieving these targets and goals?
- Could the performance targets and goals related to advancing opportunities, and the progress that has been made toward achieving them be shared?



2.5.5 Te Tumu | Interaction with the external world

Te Tumu is the only external pou of He Whareniui. It represents an entity's interactions with the external world, and the reciprocal influences that the external world has on that entity.

Te Tumu aligns with the metaphor of He Whareniui, symbolising that the entity should be well-prepared to engage with the external world before crossing the threshold of the whareniui. It empowers the entity to discern what is welcomed through the entrance, while highlighting the profound interconnectedness between the internal and external realms.

Te Tumu recognises that an entity has a profound web of reciprocal interactions with the external environment. The external environment of an entity encompasses the economic, demographic, social, legislative, political, technological, and environmental factors that exist outside of an entity's internal environment. An entity has an impact on its external environment, in the same sense that the external environment has an impact on it, both now and in the future.

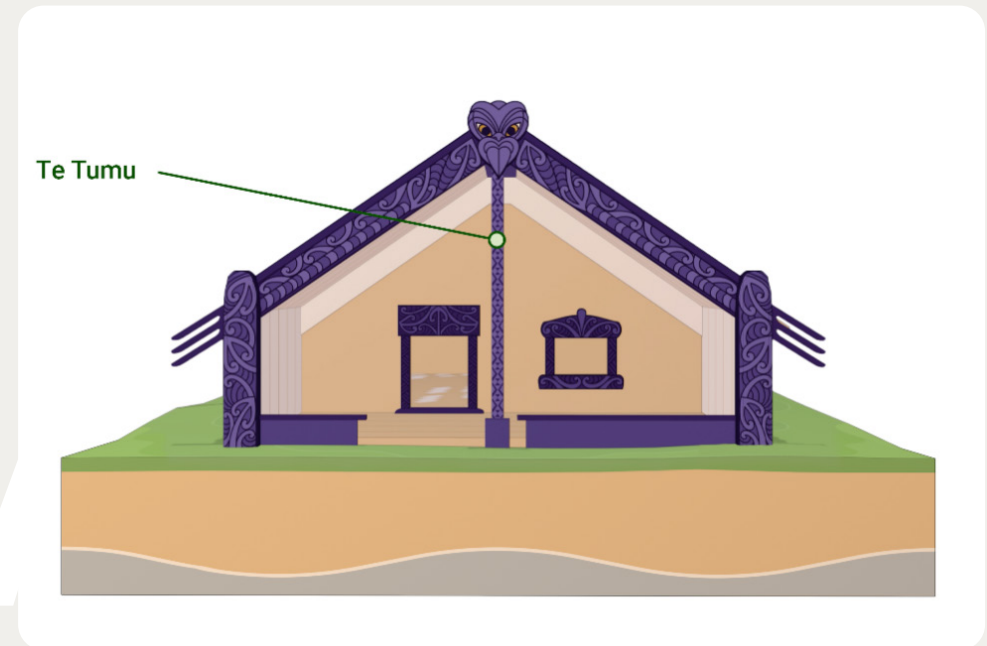


Figure 8: Te Tumu



Prompts for reporting

An entity may wish to consider the following questions and consider the impact the external environment has on it, and the impact it has on the external environment.

It is critical for the entity to consider the interconnected nature of influences for it to be able to successfully navigate challenges and seize opportunities. This helps ensure sustainable practices and decision making.

- What external factors might affect the entity's operations and results? These factors encompass economic, demographic, social, legislative, political, technologies and environmental impacts. For example:
 - What dependencies does the entity have? Consider natural, human and social factors.
 - Reflect on the existing and expected external factors that have influenced the entity's strategic choices, investment decisions, and resource allocation.
 - What are the current and anticipated effects on the entity of changes to the dependencies identified?
 - What internal operational adjustments have been made to mitigate the effects of these dependencies?
- How does the entity's operations and outcomes interact with the external environment? Consider its impact (both positive and negative) on economic, demographic, social, legislative, political, technologies and environmental factors. For example:
 - What are the current and anticipated effects of the entity's operations on the external environment, including any strategic decisions, investments, or resource allocations made in response to these effects.
 - Explain how the entity's actions have influenced or could potentially influence the external environment and discuss any measures the entity has implemented or plans to implement to manage and improve these impacts.
 - How is the entity considering the intersection of human rights, climate and biodiversity in its value chain?



2.6 Poupou | Supporting elements

This element of He Whareniui provides flexibility for an entity to define additional elements that it considers are required in its He Whareniui.

While the Pou Tokomanawa represent the immovable connection between Papatūānuku and Ranginui, the poupou offer a dynamic aspect, allowing for flexibility and adaptability for the entity. Poupou, as additional supporting pillars in He Whareniui, provide entities with a customisable space to express their kaupapa, stories, and values.

An entity can explain why its poupou or additional kaupapa are important in supporting its whareniui. These do not need to be identified as separate elements.

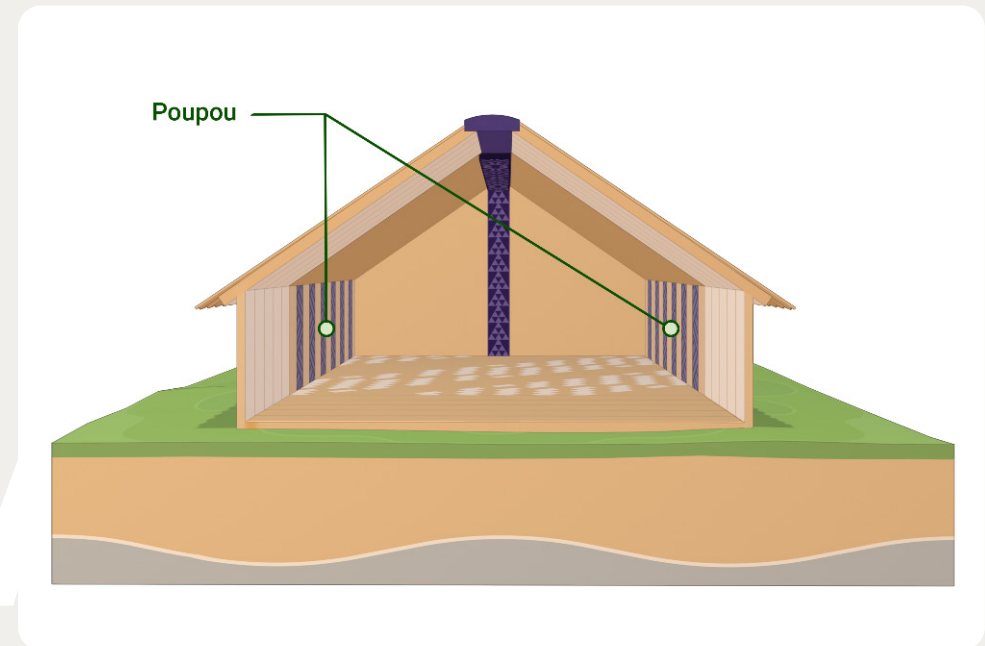


Figure 10: Poupou

2.7 Wāhi | Spaces to transition

The wāhi surround the pou. In He Taura, wāhi are the spaces where an entity can articulate its current position, anticipated challenges, and the transition it is undergoing to reach its desired future state.

The term wāhi is understood as a “place” or “location” and holds greater significance in the context of a marae. It acknowledges the specific spaces within a whareniui that are dedicated to particular activities, rituals, and behaviours. Wāhi are not precisely defined and segmented places, rather they allow for ebb and flow depending on the time and context. For example, there are designated areas for specific items or actions within marae proceedings; these differ and are specific to the tikanga of each iwi, hapū and marae.

In He Taura, wāhi surround the pou tokomanawa and the pou pou, which are constant. The role of the wāhi is to provide a space for the entity to articulate its current position, anticipated challenges, and the transition it is undergoing to reach the entity’s aspirations and desired outcomes. Disclosing decision-making processes and how an entity is aiming to achieve balance over time and between outcomes, can help hunga whaipānga to understand why and how choices have been made.

The entity can discuss and describe elements such as: performance, choices, decision-making processes, evidence (including metrics and targets), and the overall balance of its activities.

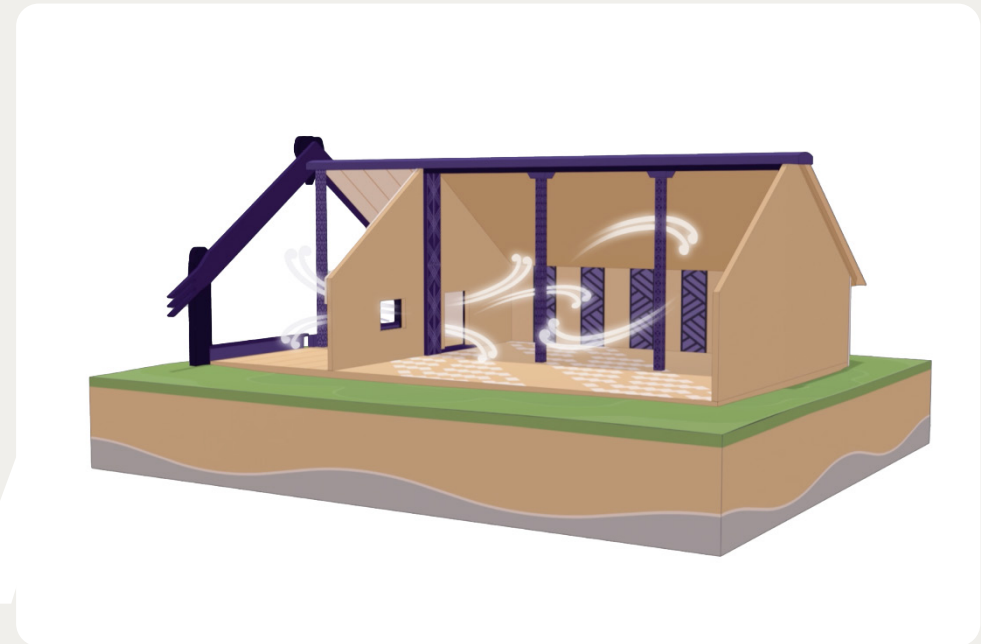


Figure 11: Wāhi



Prompts for reporting

The entity should treat the wāhi as a space to be transparent with its hunga whaipānga, by articulating its current position, aspirations, and how it plans to transition. It is a space to provide an overview of the entity's current position and performance, whilst identifying the anticipated challenges or obstacles in achieving its aspirations. An entity may wish to consider the following questions:

- What time period does the report cover? How does this align with other reporting and longer-term time horizons and strategy?
- How did it decide what was committed to in this period? How was this balanced with other needs both within the same time period and over the longer term?
- What did the entity commit to doing in this period? (And what didn't get done as a result of this commitment).
- What did it look like to deliver on that commitment? What was the process? What were the measures of success? What was the progress? Consider a range of indicator types including input, output, process, outcome, and context indicators. Consider if data should be broken down by division or another group to be meaningful to the hunga whaipānga.
- What are the learnings for the next reporting period?



2.8 Tikanga | Holistic reporting principles

This section explains the guiding principles when applying He Tauria to reporting: tika and pono, and whaitake. These principles are pervasive when reporting using He Tauria.

The tikanga selected for He Tauria will assist in managing the reporting output. They are intended to guide and direct the thought process when an entity reports using He Tauria. They are pervasive, and enable reflection at all stages of activity, from how the entity is structured, how it acts and the decisions it makes, and how it reports. The intention of the tikanga should flow through from the practice of the entity and be visible within the reporting output.

2.8.1 Tika and Pono | Fairness and truthfulness

Tika represents the concept of righteousness, justice, and fairness. It encompasses doing what is right, moral, and just. Tika emphasises acting with integrity, honesty, and ethical conduct in all aspects of life. It involves upholding and respecting the rights, wellbeing, and dignity of oneself and others. Tika guides individuals and communities in making just and equitable decisions, resolving conflicts, and maintaining harmonious relationships.

Pono refers to truthfulness, sincerity, and authenticity. It involves being genuine, honest, and sincere in thoughts, words, and actions. Pono encourages individuals to align their beliefs, values, and intentions with their behaviour. It emphasises the importance of truth and sincerity in

relationships, communication, and self-reflection. Pono encourages individuals to live with integrity, transparency, and accountability, fostering trust and credibility within oneself and with others.

The principle of tika and pono is relevant in the context of reporting as it emphasises the moral and ethical dimensions of sustainability and responsible practices. An entity should ensure its reporting is tika and pono.

2.8.2 Whaitake | Materiality and relevance

Conventional reporting frameworks focus on the term 'materiality', as a way for an entity to determine and present its most significant information.⁹ A conventional definition of materiality is 'Information is material if omitting, misstating or obscuring it could reasonably be expected to influence decisions that users make on the basis of an entity's reporting of that information. Materiality is entity-specific, based on the nature, magnitude, or both, of the items to which the information relates.

An entity assesses whether information, either individually or in combination with other information, is material in the context of its reporting.¹⁰

Relevance is particularly important in selecting and aggregating information. Relevance is strongly linked with judgements about the materiality of information and the appropriate level of aggregation of information. Relevant information assists users in forming assessments about an entity's performance and in making decisions that rely on that information.

⁹ GRI (2021). [GRI 3: Material Topics 2021](#), page 26.

¹⁰ Adapted from XRB, NZ CS 3 paragraphs [28](#), [30](#), [32](#)



He Taura adopts the term ‘whaitake’ which has a similar function to materiality and relevance.

Within the context of He Taura, a topic or piece of information is whaitake if it holds substance to the hunga whaipānga. For example, when identifying and assessing risks that possess the potential to profoundly impact an entity’s ability to generate intergenerational value across short-, medium-, and long-term time horizons, an entity should consider whaitake and report on these risks if the information’s inclusion or exclusion could influence decision-making processes. In the context of Māori entities, where tribal/iwi members are the primary readers and users of reports, the focus shifts from investor-centric considerations to the dynamics of whānau involvement. Unlike conventional investors, tribal members play a whānau stakeholder role; they offer feedback and receive guidance, contributing to a collective decision-making process rather than individually influencing outcomes. This information is often shared in-person on the marae during AGMs (annual general meetings).

The reporting should reflect this collaborative engagement, prioritising transparency and understanding among the whānau for informed discussions on the entity’s journey and decisions.

The process of identifying what is whaitake is determined by the entity and may encompass various factors, including industry-specific considerations and a diverse range of perspectives from the entity’s defined hunga whaipānga such as whānau, hapū, iwi, community members, investors, and regulators. The entity may document the process it went through to decide what it believes is consistent with whaitake to its hunga whaipānga.

An entity should continue to evaluate issues deemed whaitake, ensuring continued relevance and alignment with the entity’s moemoeā or vision. This involves defining both ‘inward impact’, which pertains to external influences that may impact the entity, and ‘outward impact’, which focuses on the entity’s potential impact on the external environment. By emphasising whaitake and conducting thorough evaluations, an entity can provide comprehensive and meaningful reporting.

Tika and pono are interrelated with whaitake in a reporting context and there may be tension within the entity on what is whaitake and whether the reporting of this (or the absence of reporting) is tika and pono.



3 Glossary of terms

In the context of He Taura the following terms are considered to have the meaning described.

3.1 Te Reo Māori glossary

This document uses the interpretation below, however, the XRB recognises that others may attribute different meanings to the same te reo Māori terms. The definitions used are supported by [Te Aka Māori dictionary](#).

Aotearoa New Zealand	contemporary te reo Māori place name for New Zealand.
atua	ancestor with continuing influence over particular domains, god, supernatural being, deity. These atua also were a way of rationalising and perceiving the world – for example Ranginui and Papatūānuku.
awa	river, stream, creek, canal, gully, gorge, groove, furrow.
hapū	kinship group, clan, tribe, subtribe - section of a large kinship group and the primary political unit in traditional Māori society. It consisted of a number of whānau sharing descent from a common ancestor, usually being named after the ancestor, but sometimes from an important event in the group's history. A number of related hapū usually shared adjacent territories forming a looser tribal federation (iwi).
He Ara Waiora	a Māori perspective on wellbeing, is a framework used by the Treasury for measuring and analysing the wellbeing of Aotearoa New Zealand.
hononga	relationships, connections (see section 2.5.2).
hunga whaipānga	relevant parties, also stakeholders, beneficial owners (see section 2.1).



ira tangata	human genes, human element, mortals.
iwi	extended kinship group, tribe, nation, people, nationality, race – often refers to a large group of people descended from a common ancestor and associated with a distinct territory.
kaitiaki	trustee, minder, guard, custodian, guardian.
kaupapa	topic, policy, matter for discussion, plan, purpose, scheme, proposal, agenda, subject, programme, theme, issue, initiative.
kupu	word, vocabulary, saying, talk, message, statement, utterance, lyric.
mana motuhake	self-determination, independence, autonomy.
marae	courtyard – the open area in front of the wharenuī, where formal greetings and discussions take place. Often also used to include the complex of buildings around the marae.
mātāpono	principle.
mātauranga	knowledge, wisdom, understanding, skill - sometimes used in the plural.
maunga	mountain, mount, peak.
mauri	life principle, life force, vital essence, special nature, a material symbol of a life principle, source of emotions – the essential quality and vitality of a being or entity.
moana	sea, ocean, lake.
moemoeā	dream, vision.
mokopuna	descendant, grandchild (see section 2.5.3).



motu	area of land.
ngahere	bush, forest.
pā	fortified village, fort, stockade, screen, blockade, city (especially a fortified one).
Pākehā	New Zealander of European descent - probably originally applied to English-speaking Europeans living in Aotearoa New Zealand.
Papatūānuku	earth, earth mother and wife of Ranginui – all living things originate from them (see section 2.3).
pēpi	baby, infant.
pono	be true, valid, honest, genuine.
pou	post, support, pole, pillar.
poupou	wall-pillars, post, pole, upright slabs forming the framework of the walls of a house, carved wall figures, peg, stake.
pou tāhū	post supporting the ridge pole in the front wall inside a meeting house – sometimes written as one word, i.e. poutāhū.
pou tokomanawa	centre pole supporting the ridge pole of a meeting house (see section 2.5).
pou tuarongo	back wall post of a meeting house – supported the ridge pole in the back wall of a meeting house.
Ranginui	atua of the sky and husband of Papatūānuku, from which union originate all living things.
rangitahi	younger generation.
rohe	tribal territory, homelands.
roto	lake.



tangata whenua	local people, hosts, indigenous people – people born of the whenua, i.e. of the placenta and of the land where the people's ancestors have lived and where their placenta are buried.
taha hinengaro	mental and emotional wellbeing.
taha tinana	physical wellbeing.
taha wairua	spiritual wellbeing.
tāhu	See pou tāhu.
tāhuhu	ridge pole (of a house).
taiao	world, earth, natural world, environment, nature, country.
takiwā	district, area, territory, vicinity, region.
tamariki	children – normally used only in the plural.
tauirā	precedent, example, model.
tautuutu	reciprocity.
te ao Māori	Generally refers to a holistic and innate worldview held by Māori. However, there is no singular all-encompassing definition that is inclusive of the perspectives of all Māori (see section 1.2.2).
te ao Pākehā	As for te ao Māori, this refers to a holistic worldview held by Pākehā. Again, there is no definition that is inclusive of all perspectives.
Te Tiriti o Waitangi	The founding document of Aotearoa New Zealand, acknowledging two texts, one in te reo Māori and one in English.
te tumu	external post of a whareniui, often depicting a chief.



tika	truth, correctness, directness, justice, fairness, righteousness, right.
tikanga	correct procedure, custom, habit, lore, method, manner, rule, way, code, meaning, plan, practice, convention, protocol – the customary system of values and practices that have developed over time and are deeply embedded in the social context.
tokomanawa	See pou tokomanawa.
tuarongo	See pou tuarongo.
tūāpapa	platform, foundation. Used in He Taura as the very essence and purpose of the entity.
tūpuna	ancestors, grandparents.
wairua	spirit, soul – spirit of a person which exists beyond death. It is the non-physical spirit, distinct from the body and the mauri.
wāhi	location, locality, place, part, piece, portion, section, share, segment, allocation (see section 2.7).
wānanga	to meet and discuss, deliberate, consider.
whaitake	to be valid, relevant, worthy, have merit. (see section 2.8.2)
whakaaro	to think, plan, consider, have an opinion, thoughts.
whakapapa	genealogy, lineage.
whakatauki	a proverb, significant saying, formulaic saying, cryptic saying, aphorism.
whānau	extended family group.
wharenuī	meeting house, large house – main building of a marae where guests are accommodated.
whenua	country, land.



3.2 English glossary

biodiversity	the variety of plant and animal life in the world or in a particular habitat, a high level of which is usually considered to be important and desirable. <i>Oxford Languages</i>
business model	a business model describes the entity's architecture for how it creates and delivers value, and the mechanisms employed to capture a share of that value. It includes the flows of costs, revenues, and profits. The design and operation of business models rely on the entity's capabilities and are interdependent with strategy. Strategy guides business model design and is partly shaped by it. <i>XRB Climate-related disclosures Staff Guidance for All Sectors</i> .
human rights	rights inherent to all human beings, which include, at a minimum, the rights set out in the United Nations (UN) International Bill of Human Rights and the principles concerning fundamental rights set out in the International Labour Organization (ILO) Declaration on Fundamental Principles and Rights at Work.
impact	effect the entity has or could have on the economy, environment, and people.
indicator	indicators can be quantitative or qualitative and may cover a range of topics such as resource use, emissions, biodiversity, and circularity. They are used to track progress towards sustainability goals and/or identify areas for improvement. Types of indicators include input, output, process, outcome and context.
intergenerational	relating to, involving, or affecting several generations.
materiality	Information is material if omitting, misstating or obscuring it could reasonably be expected to influence decisions that primary users make on the basis of an entity's disclosures. <i>Adapted from Aotearoa New Zealand Climate Standards</i>
mitigation	action(s) taken to reduce the extent of a negative impact.
non-financial	information which is reported outside of the financial statements.



non-human parties	non-human parties includes elements such as the environment and non-human animals. It is important to recognise non-human parties when tackling interconnected challenges.
outcome	the impacts on society or segments of society as a result of the entity's outputs and operations. <i>XR B PBE FRS 48 BC25</i>
reporting framework	reporting frameworks provide a set of principles-based guidance for how information is structured and prepared, and which broad topics are covered.
reporting standard	reporting standards provide specific, replicable and detailed requirements for what should be reported for each topic. In other words, standards make frameworks actionable by providing comparable, consistent, reliable information.
stakeholder	an individual or group that has an interest that is affected or could be affected by the entity's activities.
strategy	a strategy describes how the entity will compete in its relevant market(s). This is about how the entity intends to create and maintain its advantage, i.e., what choices it is making about what to do and how it will do it, rather than just what aspirations it has. <i>XR B Climate-related disclosures Staff Guidance for All Sectors.</i>
sustainability	meeting the needs of the present without compromising the ability of future generations to meet their own needs. <i>World Commission on Environment and Development, Our Common Future, 1987</i>
value	the regard that something is held to deserve; the importance, worth, or usefulness of something.
value chain	the full range of activities, resources and relationships related to an entity's business model and the external environment in which it operates. A value chain encompasses the activities, resources and relationships an entity uses and relies on to create its products or services from conception to delivery, consumption and end of life. Relevant activities, resources and relationships include those in an entity's operations, such as human resource; those along its supply, marketing and distribution channels, such as materials and service sourcing and product and service sale and delivery; and the financing, geographical, geopolitical and regulatory environments in which an entity operates. <i>Aotearoa New Zealand Climate Standards, defined terms.</i>



4 Appendices

4.1 Kaitiaki Group

The following are the members of the Kaitiaki Group:

Name	Role	Professional role	Iwi affiliation
Joe Hanita	Chair	Chief Financial Officer & GM Corporate Services, Wakatū Incorporation	Ngāti Kuaia, Te Ātiawa, Rangitāne, Ngāti Kahungunu
Darren Beatty	Members	Investment Manager, NZ Trade & Enterprise	Ngāti Kahungunu, Te Whānau a Apanui, Ngāti Porou, Te Roroa, Nga Puhi
Michele Embling		Chair, External Reporting Board	None
Kiwa Hammond		Managing Director, Aatea Solutions, Mātauranga and Te Reo Māori Expert	Ngāti Kahungunu o Te Wairoa, Ngāti Ruapani, Rongowhakaata, Moriori
April Mackenzie		Chief Executive, External Reporting Board	None
Sheree Ryan		Managing Director/CEO – Toka Mauri Limited	Ngāti Maniapoto, Ngāti Rereahu, Waikato, Hauraki

The XRB would also like to acknowledge the contribution of Julia Fink, ex-XRB Board Member, who was a member of the Kaitiaki Group from the project's inception through to June 2024.



4.2 Relationship to other frameworks

One of the models that inspired He Taurira is 'He Ara Waiora' (a Māori perspective on wellbeing), which is a framework used by the Treasury for measuring and analysing the wellbeing of Aotearoa New Zealand.¹¹ The XRB heard in the wānanga series that He Ara Waiora resonated with, and was widely respected by, many participants. The Treasury's vision in using He Ara Waiora is 'lifting living standards for all New Zealanders'. He Ara Waiora helps to apply an indigenous and Aotearoa New Zealand approach to lifting living standards. The XRB was inspired to begin the Ngā pou o te kawa ora project by what was witnessed in He Ara Waiora. The XRB felt it should also apply this similar indigenous and Aotearoa New Zealand approach to integrated/non-financial reporting. The goal in the XRB's context is to assist entities to articulate their impact, and how they generate intergenerational value over time. The XRB has constructed the framework in a way that both guides the thinking and reporting required to achieve that.

The International <IR> Framework¹² is a principles-based, multi-capital framework, that is used to accelerate the adoption of integrated thinking. The framework is relatable in the context of He Taurira as both have a comparable aim which is to assist an entity to enhance the way it thinks, plans and reports. Both are also focused on a goal of long-term value, through a systems-thinking approach and reporting outcomes. An integrated report is a concise communication about how an organisation's strategy, governance, performance, and prospects, in the context of its external environment, lead to the creation, preservation or erosion of value over the short, medium and long term. The framework has an emphasis on conciseness, strategic focus and future orientation, the connectivity of information and the capitals and their interdependencies.

Wānanga participants considered that it was important to understand how the components of He Taurira related to those of He Ara Waiora, and the International <IR> Framework. Table 2 shows the components of He Taurira related to the components of He Ara Waiora, including those within the ends and means of the framework. The descriptions have been derived from The Treasury's [He Ara Waiora overview](#). Table 3 shows the components of He Taurira related to the components of the International <IR> Framework, including the capitals, guiding principles and the content elements.

11 Te Tai Ōhanga The Treasury, [He Ara Waiora](#).

12 IFRS® Foundation, [International <IR> Framework](#)



Table 2: Components of He Tauira related to components of He Ara Waiora

He Tauira	He Ara Waiora	
Components	Ends: what is important for waiora.	Means: principles for how to approach the creation of waiora.
Tūāpapa	<p><i>Mana Tuku Iho</i> encapsulates having a strong sense of identity and belonging. This component of He Ara Waiora can be likened to Tūāpapa in He Tauira, as Tūāpapa encapsulates the strong connection to the land and the grounding in Papatūānuku.</p> <p><i>Wairua</i> is at the centre of the He Ara Waiora diagram, it is the foundation and source of wellbeing. Values, beliefs, and practices related to wairua are essential to Māori conceptions of health and wellbeing. This component of He Ara Waiora can be likened to Tūāpapa in He Tauira, as mauri is sourced from, and returned to Tūāpapa.</p> <p>In He Ara Waiora, the wellbeing of <i>Te Taiao</i> (<i>the natural world</i>) is paramount and inextricable from human wellbeing.</p> <p>Te Taiao is seen as part of the foundation of He Whareniui.</p>	
Tuarongo	<p><i>Mana Tuku Iho</i> encapsulates having a strong sense of identity and belonging. This component of He Ara Waiora can be likened to Pou Tuarongo in He Tauira, as Tuarongo encapsulates identity, and connection to tupuna, and thus, whakapapa. In te ao Māori whakapapa informs identity and purpose and can be viewed as the foundation of a Māori reporting entity.</p> <p><i>Wairua</i> is at the centre of the He Ara Waiora diagram, it is the foundation and source of wellbeing. Values, beliefs, and practices related to wairua are essential to Māori conceptions of health and wellbeing. This component of He Ara Waiora can be likened to Tuarongo in He Tauira, as Tuarongo encapsulates the values, beliefs, and practices which have been derived from tupuna.</p>	



He Tauira	He Ara Waiora	
Components	Ends: what is important for waiora.	Means: principles for how to approach the creation of waiora.
Hononga	<p><i>Mana Tauututu</i> encapsulates participating and connecting, including people and communities fulfilling their rights and obligations. This component of He Ara Waiora can be likened to Hononga in He Tauira, because Hononga relates to defining and managing an eco-system of connections. It also encourages entities to consider their responsibilities and thus obligations to their hunga whaipānga.</p> <p style="text-align: center; font-size: 48px; opacity: 0.5;">DRAFT</p>	<p>The principle of <i>Whanaungatanga</i> in He Ara Waiora means fostering strong relationships and networks, both through whakapapa and shared interests. This principle reflects the intention of Hononga in He Tauira, as it emphasises positive and supportive relationships, and a collective wellbeing of hunga whaipānga.</p> <p>The principle of <i>Kotahitanga</i> in He Ara Waiora means working in an aligned, co-ordinated way across the system and in partnership with business, communities, iwi and whānau. This principle reflects the intention of Hononga in He Tauira, as it relates to defining and managing an ecosystem of connections.</p>
Mokopuna	<p>In He Ara Waiora, the wellbeing of <i>Te Taiao (the natural world)</i> is paramount and inextricable from human wellbeing.</p> <p>There are responsibilities and obligations to sustain and maintain the wellbeing of Te Taiao. There is a link between the (upkeep and maintenance of) wellbeing of Te Taiao, to the inherent responsibilities and obligations an entity has in the present to future generations under Pou Mokopuna in He Tauira.</p> <p><i>Mana Whanake</i> sits under Te Taiao in He Ara Waiora, and encapsulates having the power to grow sustainable, intergenerational prosperity. This component of He Ara Waiora can be likened to Pou Mokopuna in He Tauira because Mokopuna encourages an entity to articulate the legacy it wants to leave, the succession planning of the entity, and how it is actively making sure these outcomes occur.</p>	<p>The principle of <i>Tiakitanga</i> in He Ara Waiora means guardianship, stewardship (e.g., of the environment, or other important processes and systems that support wellbeing). This principle reflects the intention of Mokopuna in He Tauira, as it encourages an entity to claim/take responsibility and hold stewardship over its whenua that future generations will inherit and succeed.</p>



He Tauira	He Ara Waiora	
Components	Ends: what is important for waiora.	Means: principles for how to approach the creation of waiora.
Tāhu	<p><i>Mana Āheinga</i> encapsulates having the capability to decide on aspirations and realise them in the context of their own circumstances. This component of He Ara Waiora can be likened to Pou Tāhu in He Tauira, as Tāhu allows an entity to determine and articulate its business model, investments and strategy planning based on its own circumstances.</p>	<p>The principle of <i>Kotahitanga</i> in He Ara Waiora means working in an aligned, co-ordinated way across the system and in partnership with business, communities, iwi and whānau. This principle reflects the intention of Tāhu in He Tauira, as it emphasises cohesion and coordination (within the internal structure of the entity), to leverage the strategic objectives of the entity, in order to deliver meaningful outcomes.</p>
Te Tumu	<p><i>Mana Tauututu</i> (see explanation in <i>Hononga mapping</i>) in He Ara Waiora, also relates to Te Tumu in He Tauira. This is because Te Tumu focuses on the interactions an entity has with the external environment, which are the relevant parties outside the definition of the entity's hunga whaipānga. It encourages the entity to interact with these parties in a balanced and reciprocal manner.</p>	<p>The principle of <i>Manaakitanga</i> in He Ara Waiora, means maintaining a focus on improved wellbeing and enhanced mana for all New Zealanders. It means supporting each other and demonstrating an ethic of care for fellow New Zealanders. Distributional analysis is important to identify and address inequities. This principle reflects the intention of Te Tumu in He Tauira, as this pou asks an entity to consider its interaction with the external environment, particularly those outside the entity's defined hunga whaipānga, and to do so in a reciprocal mana-enhancing manner.</p>
Tāhuhu	<p><i>Mana Āheinga</i> (see explanation in <i>Tāhu</i>) in He Ara Waiora, also relates to Tāhuhu in He Tauira. This is because He Tauira uses the Tāhuhu to embody the aspirations and dreams of the entity.</p>	



Table 3: Components of He Tauira related to components of International <IR> Framework

He Tauira	International <IR> Framework		
Components	Capitals	Guiding Principles	Content Elements
Tūāpapa	Natural	Strategic focus Stakeholder relationships	Organisational overview What does the organisation do and what are the circumstances under which it operates? Purpose, mission, vision
Tuarongo	Human Intellectual		
Hononga	Human Social and Relationship	Stakeholder relationships	
Mokopuna	Human Natural	Future orientation	
Tāhu	Financial Intellectual Human Manufactured	Strategic focus and future orientation	Process through which value is created, preserved, or eroded Governance Business Model Risks and opportunities Strategy and resource allocation



He Tauira	International <IR> Framework		
Components	Capitals	Guiding Principles	Content Elements
Te Tumu			External environment Value created, preserved, or eroded for others
Tāhuhu		Future orientation	Purpose, mission, vision
Wāhi		Connectivity of information	Performance Outlook Strategy and resource allocation
Tikanga: Whaitake		Materiality Conciseness	Basis of preparation
Tikanga: Tika/Pono		Reliability and completeness Consistency and comparability	



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