He Tauira

October 2025

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 tukanga 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 tukanga pūrongo, ka kaha hoki te whakaaweawe i ngā tukanga 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 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 of robust frameworks and standards that are internationally credible, while

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 nāianei, kia whaiwhakaaro hoki ki ngā tukunga iho mō āpōpō.

I a mātou e kawe 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.

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 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 approaches. 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.

John Kensington
Chair, XRB Board

Joe Hanita
Chair, XRB Kaitiaki Group

Te rārangi | Contents

Images for He Wharenui created by Kimi Moana Whiting, Te Whānau-ā-Apanui based on original artwork by Jahmaine Kaya-Lee Opetaia-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 Tauira

He Tauira is a voluntary conceptual 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 its impact 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. An entity is not expected to publish a He Tauira report.

Section 1 explains the what, why and the who of He Tauira. It addresses the need for a voluntary conceptual 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 Tauira, its individual components and how to reflect and then report under them.

- **Section 2.1** explains 'hunga whaipānga' as an alternative term for stakeholders. It encompasses all human and non-human parties who have direct or indirect rights or interests or are impacted by the activities of an entity.

- **Section 2.2** introduces the central metaphor, 'He Wharenui'. As the elements of a wharenui cannot exist without each other, so too the elements of He Tauira are equally interconnected.

- **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 Tauira: Tuarongo, Hononga, Mokopuna, Tāhu, and Te Tumu. These represent core elements that an entity should reflect upon and strive towards, and which together, provide for achievement of positive and sustainable intergenerational impact.

- **Section 2.6** describes 'wāhi' as the space surrounding the pou, where an entity articulates its current position, anticipated challenges and the transition toward its desired future state.

- **Section 2.7** explains the tikanga of He Tauira: 'tika and pono' and 'whaitake'. These are the guiding principles for reporting using He Tauira.

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

Resources to support the implementation of He Tauira are on the XRB website.

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

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 share its impact in a way that is meaningful for it and its hunga whaipānga in its reporting. 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 use He Tauira

He Tauira aims to enable an entity to reflect upon and communicate its intergenerational impact. It is designed to help an entity share its impact in a way that is meaningful for it and its hunga whaipānga.

It enables an entity to explain how it links its identity and purpose to its decision making, and then report on its progress towards achieving its aspirations over the short and long term.

This helps to create value through:

- increased trust and transparency

- better information for decision making and allocating resources

- attracting investment

- maintaining a social licence to operate.

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1.3   Why the XRB developed He Tauira

This section explains the need for a conceptual reporting framework that reflects the context of Aotearoa New Zealand.

He Tauira responds to increasing demands for non-financial reporting that reflects the unique context of Aotearoa New Zealand. Financial reporting often fails to capture the broader social, environmental, and cultural impacts of entities, and lacks indigenous viewpoints. He Tauira was created to address this gap by offering a voluntary conceptual reporting framework that supports entities in articulating their intergenerational impact and value creation. It is grounded in te ao and mātauranga Māori, and aligns with the principles of Te Tiriti o Waitangi, aiming to foster trust, transparency, and accountability.

He Tauira aims to enable all 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.

The framework encourages an entity to think beyond immediate financial returns and consider its legacy for future generations. It integrates Māori worldviews, which emphasise holistic wellbeing, strong connections to whenua (land), and collective purpose. The XRB invites all entities in Aotearoa to engage with He Tauira, recognising its potential to enrich

sustainability and reporting practices across the country.

Additional detail on why the XRB developed He Tauira is available in 'Whakapapa of He Tauira' on the [XRB website](#).

1.4   Who is He Tauira for

This section explains that He Tauira is intended for use by any entity in Aotearoa New Zealand.

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 conceptual 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 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 the concepts in He Tauira and the way of thinking that it represents within their entities and their reporting.

The XRB intends for He Tauira 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.

1.5   How He Tauira fits in the reporting landscape

This section explains how He Tauira complements existing reporting standards and is aligned with global sustainability trends.

He Tauira sits alongside existing financial and non-financial reporting frameworks and standards, offering a voluntary conceptual reporting framework that supports entities in articulating their intergenerational impact. It does not replace other standards but can be used in conjunction with them where more detailed guidance is needed.

Developed under the XRB's mandate to issue non-binding guidance on non-financial reporting, He Tauira encourages entities to recognise and report on non-financial impact and value, including cultural, environmental, and social dimensions. Its focus on intergenerational impact and value reflects a broader global trend towards sustainability and responsible decision making, offering a uniquely Aotearoa perspective grounded in te ao Māori.

An entity using He Tauira must continue to meet all relevant legal and regulatory obligations.

1.6   How the XRB developed He Tauira

This section provides an overview of the kaupapa Māori approach taken in the development of He Tauira.

The process to develop He Tauira was collaborative and grounded in Māori values, involving extensive engagement with over 80 individuals from 50 Māori entities through a series of wānanga. Guided by a Kaitiaki Group and supported by PwC's Manukura Māori team, the development process was iterative and inclusive, ensuring the framework reflected diverse Māori perspectives and tikanga. Key principles emerged from these engagements and shaped the foundation of He Tauira.

The approach ensured that Māori concepts and ways of knowing were embedded throughout the framework. Feedback from technical advisors, many of whom were identified through the wānanga, was incorporated to enhance the framework's relevance and authenticity. He Tauira was also informed by existing models like He Ara Waiora and the International <IR> Framework, aligning with broader efforts to integrate indigenous perspectives into sustainability and non-financial reporting. To test its practical application, the framework was trialled by Māori reporting entities, whose experiences helped demonstrate its adaptability and usefulness in real-world contexts.

More information on the 'Whakapapa of He Tauira', relationships to other frameworks and a post-trial report is available on the XRB website.

2. He Tauira | A conceptual reporting framework

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

The term 'tauira' holds significant meaning and finds its application in various contexts. In one of these contexts, a tauira is seen as an exemplar, template, precedent, or model. 'He Tauira' 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 Tauira' signifies the transformative journey of growth and learning.

In the realm of non-financial reporting, He Tauira is a way to express the continuous journey of growth and learning. This concept is used as the name for this conceptual reporting framework for intergenerational impact because it aims to provide an entity with a way of articulating 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 Tauira, an entity can effectively communicate its ongoing development and evolution. It emphasises the value of continual learning and growth as integral aspects of its progress.

He Tauira walks through a process, using a central metaphor to help effectively organise and visualise the entity.

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

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

The following sections walk through the application of the metaphor of He Wharenui, 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
He Wharenui	Section 2.2
Tūāpapa	Section 2.3
Tāhuhu	Section 2.4
Ngā pou	Section 2.5
Wāhi	Section 2.6
Tikanga	Section 2.7

2.1 Hunga whaipānga | Human and non-human parties

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"[2] and therefore "stands at odds with non-Western ways of knowing and being"[3]. The inclusion of non-human parties reflects the interconnectedness with, and dependence on, te taiao and wairua. Wairua can be considered the source of wellbeing and te taiao is inextricably linked with human wellbeing. Examples of non-human parties include maunga, moana, awa, roto, and ngahere.

The concept of tauutuutu applies to these relationships. It weaves relationships into a complex tapestry of mutual obligation and benefit. Tauutuutu is an ongoing cycle of reciprocal exchanges that builds and strengthens relationships over time.

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 (see section 2.7.2). An entity using He Tauira will define its hunga whaipānga based on the context and scope of its activities, initiatives, and accountabilities and responsibilities.

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 or what are the parties who have rights (direct or indirect) or interests in the activities of the entity?

- Who or what are the parties that are impacted by the entity or its activities?

- Who does the entity depend on, or have responsibilities to?

- How are these parties determined? Have the realms of wairua, te taiao, and te ira tangata been considered?

- 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 does the entity interact with each hunga whaipānga?

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2   Fast Track Impact, Reed, M. 2022a. Should we banish the word "stakeholder"?

3   Fast Track Impact, Reed, M. 2022b. Alternatives to the word 'stakeholder'.

- How does the entity build and maintain relationships with different groups of its 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 Tauira. 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:

- tūāpapa (or foundation),

- ngā pou (or pillars),

- tāhuhu (or ridgepole), and

- wāhi (the spaces surrounding the pou).

The mauri (or lifeforce) generated through the tūāpapa travels through the pou, 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.

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 Tauira 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 Tauira and the expectations of an entity to consider all the elements in its reporting. An entity need not report using the headings in He Tauira, but its hunga whaipānga should be able to see and understand the concepts from He Tauira in the way the entity chooses to report.
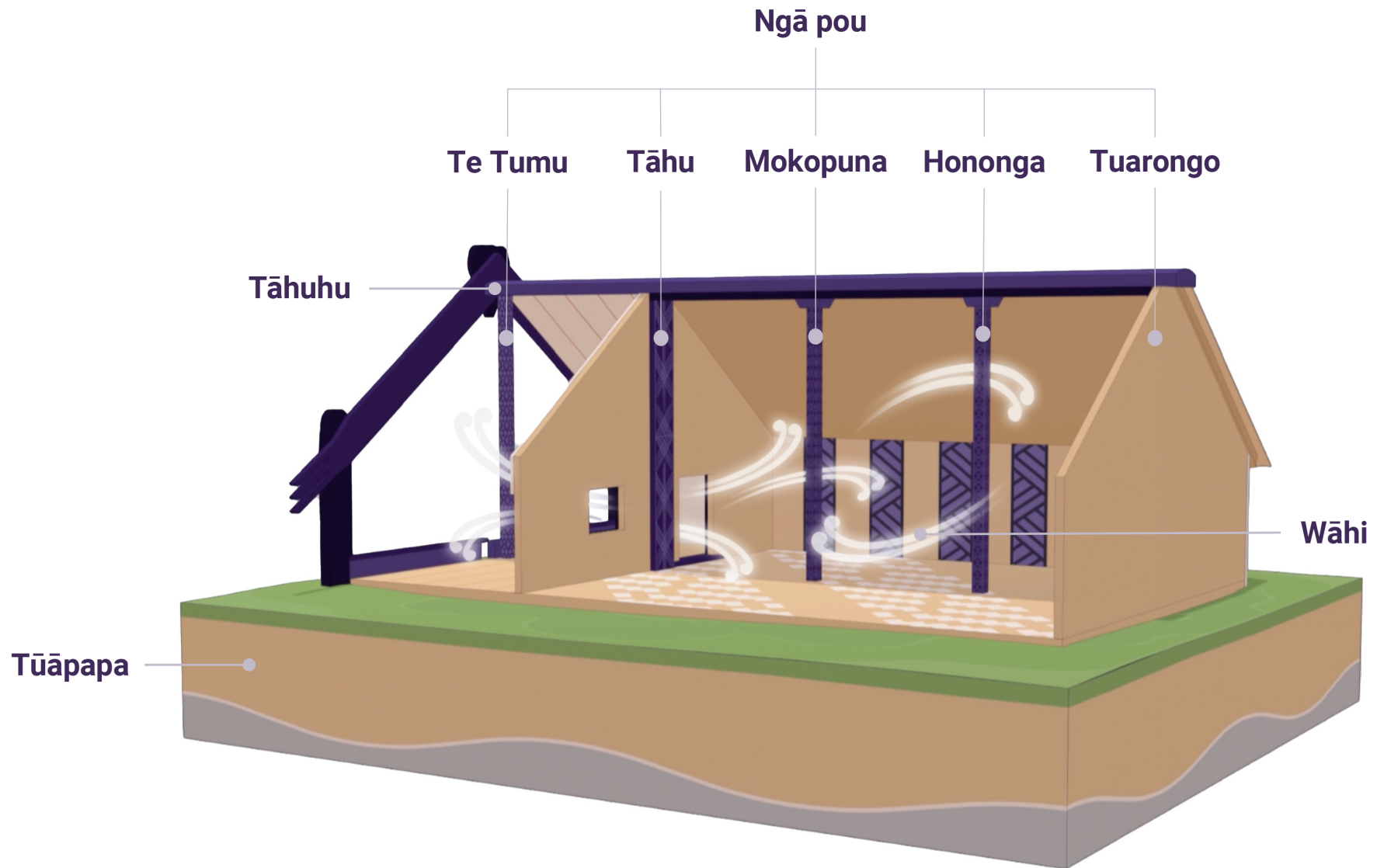
Ngā pou

Te Tumu   Tāhu   Mokopuna   Hononga   Tuarongo

Tāhuhu

Wāhi

Tūāpapa

Figure 1: He Wharenui

2.3 Tūāpapa | Identity and purpose

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

In He Tauira, the tūāpapa is the first component for an entity to consider. All elements within the wharenui 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 wharenui, 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 Tauira, the tūāpapa should be recognised as the very essence and purpose of the entity.

Papatūānuku connects the wharenui to the natural world, and in He Tauira 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.
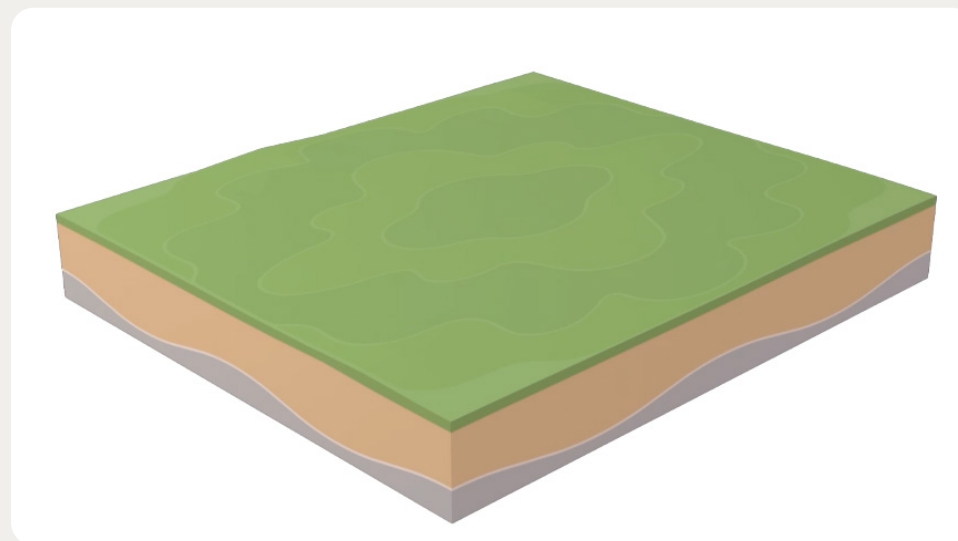
Figure 2: Tūāpapa

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.

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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 the entity's purpose? Communicate the purpose to hunga whaipānga; ensure others are clear and in alignment with the purpose and how it is articulated.

- How does this connect with tāhuhu?

"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 wharenui 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 Wharenui. It corresponds to Ranginui in the creation story, symbolising aspiration, vision, and the spiritual connection to the sky. It acts as the apex of the wharenui, 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.

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.
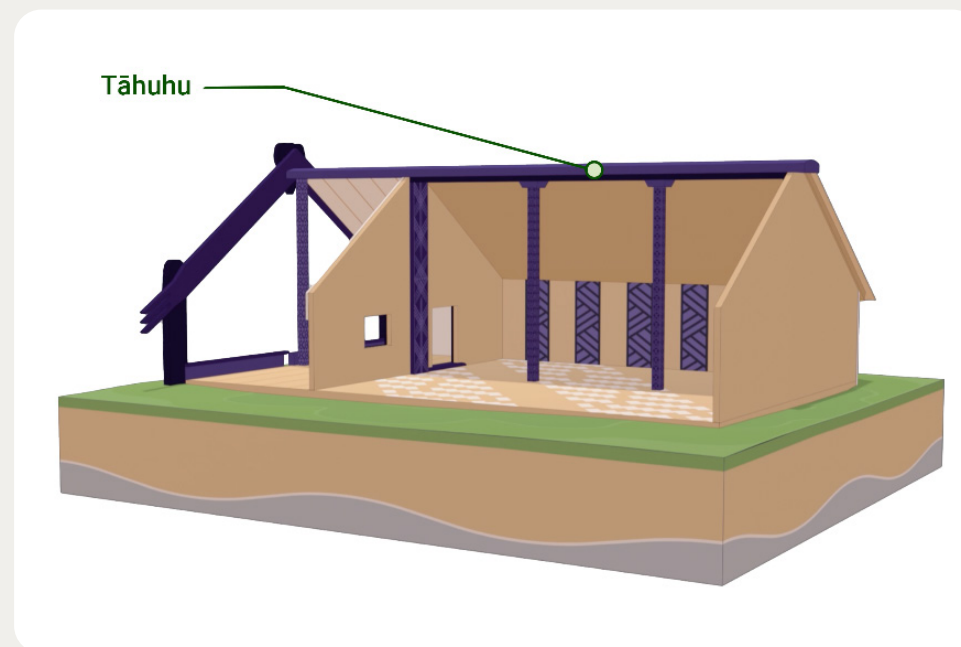
Figure 3: Tāhuhu

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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 is the entity communicating the moemoeā to hunga whaipānga? How does it ensure others are clear on the moemoeā and in alignment with it?

- Are there 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 the future vision?

- How does this connect with tūāpapa?

Contents   He Tauira   Hunga whaipānga   He Wharenui   Tūāpapa | Purpose   Tāhuhu | Vision   **Ngā pou | Focus areas**   Wāhi | Transition   Tikanga | Principles   Glossary

Pou Tuarongo   Pou Hononga   Pou Mokopuna   Pou Tāhu   Te Tumu

2.5 Ngā pou | Five focus areas

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

Pou are the critical pillars that connect Papatūānuku (encapsulated in the tūāpapa) and Ranginui (encapsulated in the tāhuhu), mirroring the creation story where the children of Papatūānuku and Ranginui prised their parents apart so that light could enter the world. These pou 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 Tauira, the pou 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 Wharenui, the identification and articulation of the pou was designed from inside a wharenui, 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.
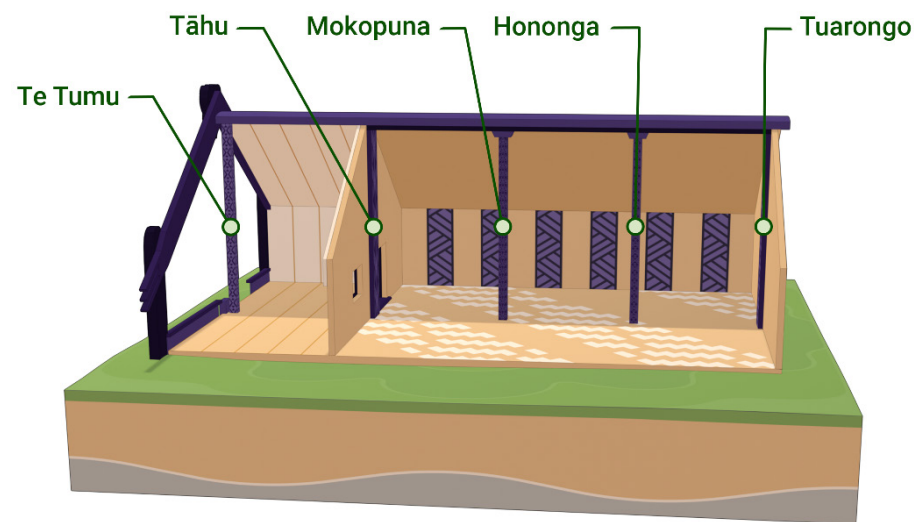
Figure 4: Ngā pou of He Tauira, internal and external to He Wharenui

1. At the rear of the wharenui, an entity is guided by the beliefs passed down by its tūpuna, which is represented by Pou Tuarongo. **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. Pou Tuarongo guides present and future decision making, ensuring the entity remains rooted in its heritage. 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.

Contents   He Tauira   Hunga whaipānga   He Wharenui   Tūāpapa | Purpose   Tāhuhu | Vision   **Ngā pou | Focus areas**   Wāhi | Transition   Tikanga | Principles   Glossary

Pou Tuarongo   Pou Hononga   Pou Mokopuna   Pou Tāhu   Te Tumu

2. Pou Hononga encourages an entity to reflect on who it is responsible for, and why. **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.

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 wharenui, is where an entity considers its plan for interacting with the external world. **Pou Tāhu** encompasses the entity's strategic direction, ensuring alignment with purpose (tūāpapa) and vision (tāhuhu) through mission statements and goals. It includes 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 Wharenui. **Te Tumu** represents an entity's consideration of its impact, interactions with the external world, and the reciprocal influences that external world has on the entity.

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 that provide the baseline for He Wharenui, separate tūāpapa (Papatūānuku) from tāhuhu (Ranginui). Wāhi are spaces that assist an entity to articulate the decisions made through viewing itself introspectively through the different lenses of the pou (section 2.5).

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

Contents   He Tauira   Hunga whaipānga   He Wharenui   Tūāpapa | Purpose   Tāhuhu | Vision   **Ngā pou | Focus areas**   Wāhi | Transition   Tikanga | Principles   Glossary

Pou Tuarongo   Pou Hononga   Pou Mokopuna   Pou Tāhu   Te Tumu

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. 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.Within a wharenui, this pou physically represents the whakapapa of the marae. Its purpose aligns with the whakataukī: "Kia heke iho rā i ngā tūpuna, 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.
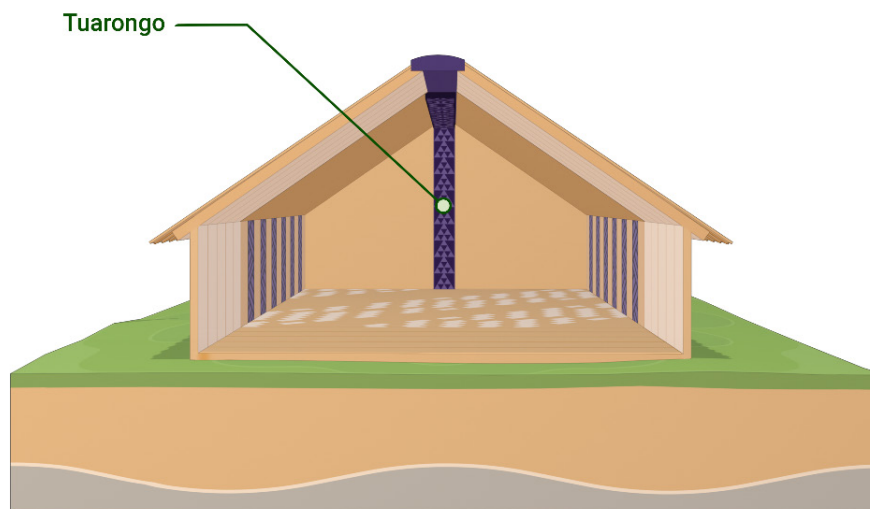
Figure 5: Pou Tuarongo (the pou at the back of He Wharenui)

Contents   He Tauira   Hunga whaipānga   He Wharenui   Tūāpapa | Purpose   Tāhuhu | Vision   **Ngā pou | Focus areas**   Wāhi | Transition   Tikanga | Principles   Glossary

Pou Tuarongo   Pou Hononga   Pou Mokopuna   Pou Tāhu   Te Tumu

→

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)?

An entity may not consider it necessary to report on these each year. It may consider referencing to another source or providing a summarised update if required.

"Kia heke iho rā i ngā tūpuna, kātahi ka tika."

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

Contents   He Tauira   Hunga whaipānga   He Wharenui   Tūāpapa | Purpose   Tāhuhu | Vision   **Ngā pou | Focus areas**   Wāhi | Transition   Tikanga | Principles   Glossary

Pou Tuarongo   **Pou Hononga**   Pou Mokopuna   Pou Tāhu   Te Tumu

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.

Alongside the ecosystem of connections, tauutuutu places an ethical obligation to emphasise balance, reciprocity and symbiosis in social and environmental relationships. Each exchange should build upon the last, creating deeper and stronger bonds between parties.

Relationships are built on the premise that each party has a role 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 6: Pou Hononga

Contents   He Tauira   Hunga whaipānga   He Wharenui   Tūāpapa | Purpose   Tāhuhu | Vision   **Ngā pou | Focus areas**   Wāhi | Transition   Tikanga | Principles   Glossary

Pou Tuarongo   **Pou Hononga**   Pou Mokopuna   Pou Tāhu   Te Tumu

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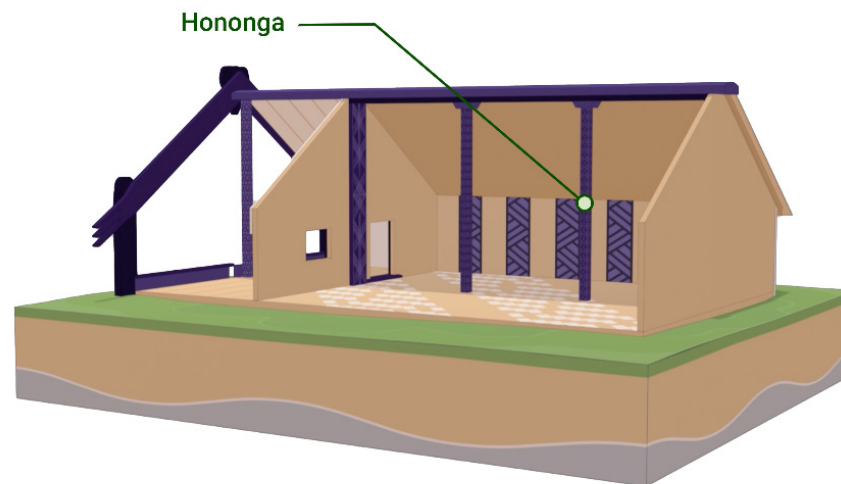
Prompts for reporting

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?

- How are exchanges building on earlier exchanges, creating deeper and stronger bonds between parties?

Contents   He Tauira   Hunga whaipānga   He Wharenui   Tūāpapa | Purpose   Tāhuhu | Vision   **Ngā pou | Focus areas**   Wāhi | Transition   Tikanga | Principles   Glossary

Pou Tuarongo   Pou Hononga   **Pou Mokopuna**   Pou Tāhu   Te Tumu

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.
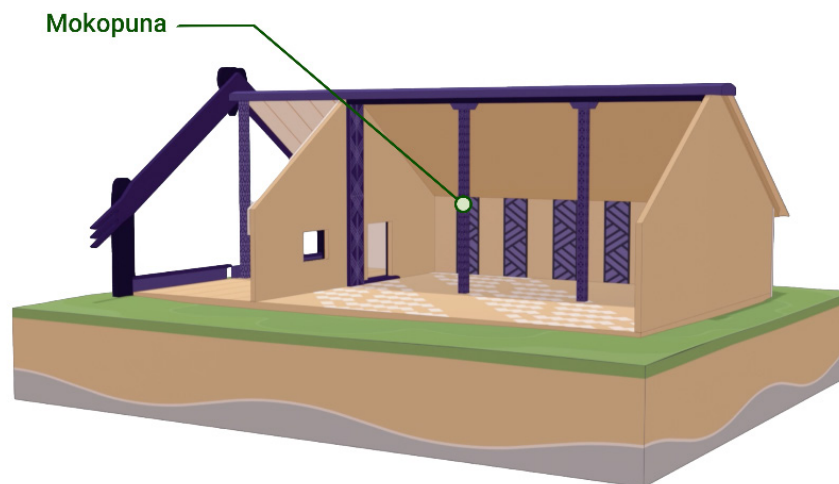

Figure 7: Pou Mokopuna

Contents   He Tauira   Hunga whaipānga   He Wharenui   Tūāpapa | Purpose   Tāhuhu | Vision   **Ngā pou | Focus areas**   Wāhi | Transition   Tikanga | Principles   Glossary

Pou Tuarongo   Pou Hononga   **Pou Mokopuna**   Pou Tāhu   Te Tumu

→

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? (see 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 risks, 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 kāinga) 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?

Contents   He Tauira   Hunga whaipānga   He Wharenui   Tūāpapa | Purpose   Tāhuhu | Vision   **Ngā pou | Focus areas**   Wāhi | Transition   Tikanga | Principles   Glossary

Pou Tuarongo   Pou Hononga   Pou Mokopuna   **Pou Tāhu**   Te Tumu

2.5.4   Tāhu | Strategic focus

Pou Tāhu serves as the supporting pillar in the front wall of a wharenui. Within He Tauira, this pou encompasses the entity's strategic direction, ensuring alignment with purpose (tūāpapa) and vision (tāhuhu) through mission statements and goals. It includes the actions, capability, and capacity (interactions and work being undertaken) to progress towards desired outcomes.

This is where an entity considers its plan for interacting with the external world. Reporting under this pou emphasises long-term structures and leveraging purpose to drive strategic decisions to achieve tāhuhu. 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.
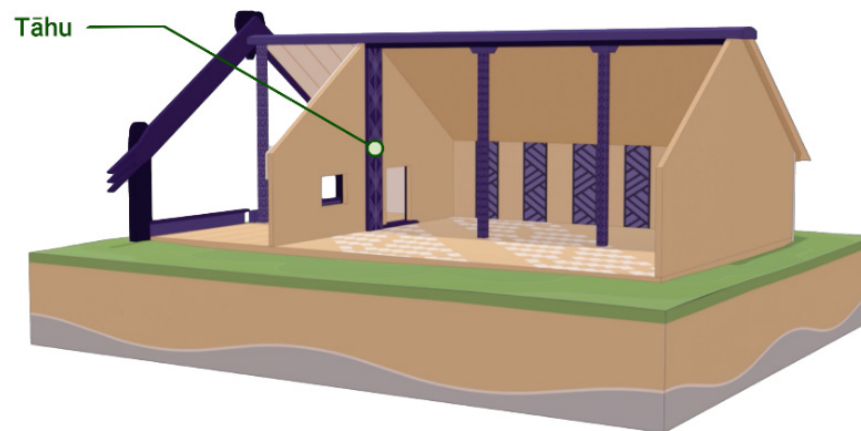

Figure 8: Pou Tāhu

Contents   He Tauira   Hunga whaipānga   He Wharenui   Tūāpapa | Purpose   Tāhuhu | Vision   **Ngā pou | Focus areas**   Wāhi | Transition   Tikanga | Principles   Glossary

Pou Tuarongo   Pou Hononga   Pou Mokopuna   **Pou Tāhu**   Te Tumu

→

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? Does the body 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?

Contents   He Tauira   Hunga whaipānga   He Wharenui   Tūāpapa | Purpose   Tāhuhu | Vision   **Ngā pou | Focus areas**   Wāhi | Transition   Tikanga | Principles   Glossary

Pou Tuarongo   Pou Hononga   Pou Mokopuna   **Pou Tāhu**   Te Tumu

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

An entity should also consider Te Tumu and its prompts for reporting when answering these.

• 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?

Contents   He Tauira   Hunga whaipānga   He Wharenui   Tūāpapa | Purpose   Tāhuhu | Vision   **Ngā pou | Focus areas**   Wāhi | Transition   Tikanga | Principles   Glossary

Pou Tuarongo   Pou Hononga   Pou Mokopuna   Pou Tāhu   **Te Tumu**

2.5.5   Te Tumu | Interaction with the external world

Te Tumu is the only external pou of He Wharenui. It represents an entity's consideration of its impact, 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 Wharenui, symbolising that the entity should be well prepared to engage with the external world before crossing the threshold of the wharenui. 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.
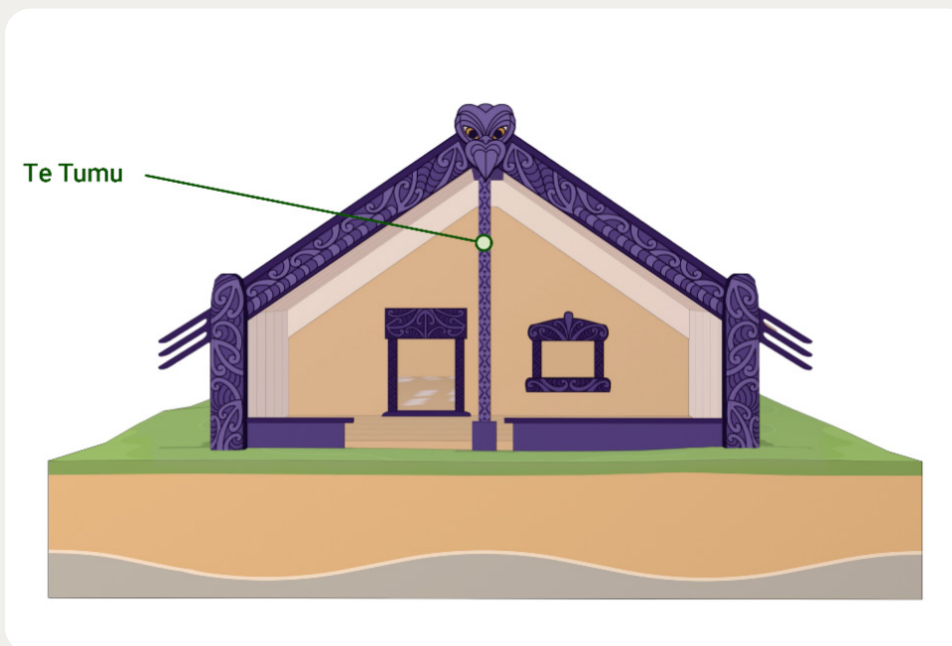

Figure 9: Te Tumu

Contents   He Tauira   Hunga whaipānga   He Wharenui   Tūāpapa | Purpose   Tāhuhu | Vision   **Ngā pou | Focus areas**   Wāhi | Transition   Tikanga | Principles   Glossary

Pou Tuarongo   Pou Hononga   Pou Mokopuna   Pou Tāhu   **Te Tumu**

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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, nature, climate, biodiversity, governance, social and ethical issues in its value chain?

  - Explain how the concept of tauutuutu influenced any of these interactions.

Refer to Pou Tāhu (section 2.5.4) for prompts on risk management for issues identified when considering the external environment.

2.6 Wāhi | Spaces to transition

The wāhi surround the pou. In He Tauira, 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 wharenui 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 Tauira, wāhi surround the 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 10: Wāhi

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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?

2.7   Tikanga | Holistic reporting principles

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

The tikanga selected for He Tauira will assist in managing the reporting output. They are intended to guide and direct the thought process when an entity reports using He Tauira. 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 is that tikanga should flow through from the practice of the entity and be visible within the reporting output.

2.7.1   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.

2.7.2   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.[4] 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.'

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.

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4   GRI (2021). GRI 3: Material Topics 2021, page 26.

He Tauira adopts the term 'whaitake' which has a similar function to materiality and relevance.

Within the context of He Tauira, 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 for the hunga whaipānga that will be the users of the reporting.

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).

For many entities, investors may be considered the primary user of publicly reported information and the content should reflect the information an investor needs for decision-making purposes. 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 Tauira 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 mātauranga Māori framework developed by the Treasury to understand waiora and lift living standards for Aotearoa New Zealand
hononga	relationships, connections (see section 2.5.2)
hunga whaipānga	encompasses 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

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
kai	commonly term for food, the act of eating or sustenance
kāinga	home, village
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 wharenui, where formal greetings and discussions take place. Often also used to include the complex of buildings around the marae
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)
ngahere	bush, forest
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)
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 Tāhu	post supporting the ridge pole in the front wall inside a meeting house — sometimes written as one word, i.e. poutāhū
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 (see section 2.4)
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
tāhu	see Pou Tāhu
tāhuhu	ridge pole (of a house)
taiao	world, earth, natural world, environment, nature, country

tauira	precedent, example, model
tauutuutu	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 1.1.2)
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	Te Tiriti o Waitangi (in English, the Treaty of Waitangi), New Zealand's founding document. *Te Ara, The Encyclopaedia of New Zealand*
te tumu	external post of a wharenui, 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
tuarongo	see Pou Tuarongo
tūāpapa	platform, foundation. Used in He Tauira 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 2.7.2)
whakapapa	genealogy, lineage
whakataukī	a proverb, significant saying, formulaic saying, cryptic saying, aphorism
whānau	extended family group
wharenui	meeting house, large house — main building of a marae where guests are accommodated
whenua	country, land

3.2 English glossary

This document uses the interpretations below. Sources are shown in italics.

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. *Oxford Languages*
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. *XRB Climate-related disclosures Staff Guidance for All Sectors*
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. *Adapted from Aotearoa New Zealand Climate Standards*
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. *XRB PBE FRS 48 BC25*
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	an articulation of where you are and where you want to be, and why. It also covers how you intend to get to where you want to be. *Cabinet's general expectations for strategic planning, Te Tai Ōhanga The Treasury December 2020*
sustainability	meeting the needs of the present without compromising the ability of future generations to meet their own needs. *World Commission on Environment and Development, Our Common Future, 1987*
Treaty of Waitangi	The Treaty of Waitangi (in te reo Māori, Te Tiriti o Waitangi), New Zealand's founding document *Te Ara, The Encyclopaedia of New Zealand*
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. *Aotearoa New Zealand Climate Standards, defined terms*

4 History of amendments

Version	Date issued
He Tauira October 2025	October 2025
He Tauira December 2024 DRAFT	December 2024

4.1 Table of amendments

Section affected	How affected	Date
Foreword	Signed by John Kensington, Chair of XRB Board from August 2025	October 2025
Whole document	DRAFT watermark removed, minor edits for consistency	October 2025
Tuhinga whakarāpopoto | Outline of He Tauira	Expansion of some sections to provide additional information	October 2025
1.2 Why use He Tauira	New section added	October 2025
1.3 Why the XRB developed He Tauira	Full description replaced with concise description. New 'Whakapapa of He Tauira' document created	October 2025

Section affected	How affected	Date
1.5 How He Tauira fits in the reporting landscape	New section added	October 2025
1.6 How the XRB developed He Tauira	Full description replaced with concise description. New 'Whakapapa of He Tauira' document created	October 2025
2.1 Hunga whaipānga	Human and non-human stakeholders	Paragraph on tauutuutu added	October 2025
2.1 Hunga whaipānga	Human and non-human stakeholders	Replaced stakeholders with parties and aligned the definition in glossary with wording from section 2.1	October 2025
2.5.2 Hononga	Ecosystem of connections	Paragraph on tauutuutu added. Reporting prompt on tauutuutu added	October 2025
2.6 Poupou	Section on poupou deleted	October 2025
3 Glossary of terms	Updated to reflect amendments in this table	October 2025
5.1 Kaitiaki group membership	Removed. New 'Whakapapa of He Tauira' document created	October 2025
5.2 Relationship to other frameworks	Removed. New documents created and published on the XRB website	October 2025

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are available on the XRB website**

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