

He Tauira relationship to the Integrated Reporting Framework



October 2025

“Whatungarongaro te tangata, toitū te whenua”

While people come and go, the land remains



What is the Integrated Reporting Framework¹

The Integrated Reporting Framework establishes the Guiding Principles and Content Elements that govern the overall content of an integrated report, and explains the fundamental concepts that underpin them.² “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 in 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.”

“Integrated reporting aims to:

- Improve the quality of information available to providers of financial capital to enable a more efficient and productive allocation of capital
- Promote a more cohesive and efficient approach to corporate reporting that draws on different reporting strands and communicates the full range of factors that materially affect the ability of an organisation to create value over time
- Enhance accountability and stewardship for the broad base of capitals (financial, manufactured, intellectual, human, social and relationship, and natural) and promote understanding of their interdependencies
- Support integrated thinking, decision-making and actions that focus on the creation of value over the short, medium and long term.”

“Integrated thinking is the active consideration by an organization of the relationships between its various operating and functional units and the capitals that the organization uses or affects. Integrated thinking leads to integrated decision-making and actions that consider the creation, preservation or erosion of value over the short, medium and long term.” “The more that integrated thinking is embedded into an organization’s activities, the more naturally will the connectivity of information flow into management reporting, analysis and decision-making. It also leads to better integration of the information systems that support internal and external reporting and communication, including preparation of the integrated report.”

“An integrated report aims to provide insight about the resources and relationships used and affected by an organisation – these are collectively referred to as “the *capitals*” in the Integrated Reporting Framework.” “Seven *guiding principles* underpin the preparation and presentation of an integrated report, informing the content of the report and how the information is presented.” “An integrated report includes eight *content elements* that are fundamentally linked to each other and are not mutually exclusive.”

¹ IFRS® Foundation, [Integrated Reporting Framework](#), January 2021. All quotes in this section are from this framework document, except for the first sentence.

² From [IFRS® website](#)



Capitals	Guiding principles	Content elements
<ul style="list-style-type: none">•Financial•Manufactured•Intellectual•Human•Social and relationship•Natural	<ul style="list-style-type: none">•Strategic focus and future orientation•Connectivity of information•Stakeholder relationships•Materiality•Conciseness•Reliability and completeness•Consistency and comparability	<ul style="list-style-type: none">•Organizational overview and external environment•Governance•Business model•Risks and opportunities•Strategy and resource allocation•Performance•Outlook•Basis of presentation

He Tauira relationship to the Integrated Reporting Framework

The Integrated Reporting Framework and He Tauira share a foundational commitment to holistic reporting that goes beyond financial metrics to encompass environmental, social, and governance dimensions. However, while the Integrated Reporting Framework is grounded in a Western perspective that often treats financial, social, and environmental factors as distinct elements to be integrated, He Tauira is rooted in an indigenous worldview where people, environment, and culture are inseparable, forming a holistic system.

Unlike the Integrated Reporting Framework, which primarily targets investors as its audience, He Tauira explicitly considers a wider group of stakeholders (hunga whaipānga) including communities, future generations, and the natural environment as central to its reporting approach. The Integrated Reporting Framework provides a globally recognised structure for connecting financial, sustainability and intangibles-related performances. He Tauira complements this by offering a conceptual reporting framework that encourages entities to reflect on their identity, aspirations, and impact on both people and planet, thereby enriching the reporting landscape with indigenous wisdom and a deeper sense of relational accountability.

While both frameworks support holistic reporting, the Integrated Reporting Framework is more prescriptive in nature, even if it remains voluntary, requiring entities to address specific *content elements*. In contrast, He Tauira is intentionally conceptual and values-based, offering guiding principles.

Table 1 shows the components of He Tauira related to the components of the Integrated Reporting Framework, including the *capitals* (one of the *Fundamental Concepts*), *guiding principles* and the *content elements*.



This comparison has been prepared using the following versions of documents:

- He Tauira October 2025
- Integrated Reporting Framework, January 2021

Table 1: Components of He Tauira related to components of Integrated Reporting Framework

He Tauira	Integrated Reporting Framework		
Components	Capitals	Guiding Principles	Content Elements
Hunga whaipānga Human and non-human parties	Human Social and relationship Natural	Stakeholder relationships Materiality	
Tūāpapa Identity and purpose	Natural	Strategic focus and future orientation Stakeholder relationships	Organisational overview and external environment Governance
Tāhuhu Aspiration and vision		Strategic focus and future orientation	Organisational overview and external environment Strategy and resource allocation Governance
Pou Tuarongo Institutional knowledge	Human Intellectual	Strategic focus and future orientation	
Pou Hononga Ecosystem of connections	Human Social and relationship Natural	Stakeholder relationships	
Pou Mokopuna Intergenerational impact	Human Natural	Strategic focus and future orientation	
Pou Tāhu Strategic focus	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 Outlook



He Tauira	Integrated Reporting Framework		
Components	Capitals	Guiding Principles	Content Elements
Te Tumu Interaction with the external world			Organisational overview and external environment Process through which value is created, preserved, or eroded
Wāhi Spaces to transition		Connectivity of information Reliability and completeness	Performance Outlook Strategy and resource allocation
Tikanga: Whaitake materiality, relevance, substance		Materiality Conciseness	Basis of preparation and presentation
Tikanga: Tika and Pono (righteousness, justice, fairness, integrity, honesty, truthfulness, sincerity, authenticity, honesty, genuineness)		Reliability and completeness Consistency and comparability	