ESG Framework & Self-Assessment Questionnaire - Territorial References

It is recommended that the global references included in the ESG Framework and Questionnaire are considered first, and these territorial ones used if needed for a more localised approach.

Environmental Issues	UK / EU Links	Aus / NZ Links	Canada / US Links
E1 Climate Change	*BS EN Climate Change* *EIOPA ORSA Opinion* *EU strategy on adaptation to climate change*	*EPBC Act* *NGER Act* *Aotearoa NZ first Emissions Reduction Plan (ERP)* *Climate Change Response Act 2002 – New Zealand* *Australian Sustainability Reporting Standards* *Hong Kong Climate Action Plan* *Singapore Green Plan 2030*	*Climate Statements* *A Healthy Environment and a Healthy Economy - Canada* *Services and information – Canada Gov* Bermuda Monetary Authority Discussion Papers
E2 Greenhouse Gas Emissions	*UK Gov Guidance* *Regulation 2021/1119 (European Climate Law)*	*Climate Council Report* *Financial Sector (Climate-related Disclosures and Other Matters) Amendment Act 2021 - New Zealand* *Climate Change Programme – NZ Gov*	*EPA Greenhouse Gasses* *Canada's Next Steps for Clean Air and a Strong Economy* *Emission Regulations – Canada Gov*
E3 Pollution	*EPUK Overview* *Defra - UK Air Quality Policy* *Nature restoration regulation (europa.eu)*	*Aus. Gov Ozone* *EPA-Statement-of-Intent-2019-to-2023.pdf* *NZ Air Quality Standards*	*Laws & Regulations | US EPA* *Canadian Environmental Protection Act (CEPA 1999)* *Canadian Regulation Summary*
E4 Energy Efficiency	*EST Guidance* *EU strategy on adaptation to climate change*	*Aus. GEMS Act* *New Zealand Energy and Efficiency Conservation Strategy 2017-2022 - New Zealand* *Low emissions Business - NZ Gov*	*US Department of Energy – Better Buildings Initiative* *The Impact of Policy on U.S. Energy Transition* *Office of Energy Efficiency & Renewable Energy* *Energy Efficiency Act (S.C. 1992, c. 36) - Canada* *Energy Efficiency – Canada Gov*
E5 Waste and Water Management	*Waste Classification* *Nature restoration regulation (europa.eu)*	*Aus. Gov Waste & Recycling* *Waste Minimisation Act 2008 | NZ MFTE* *NZ Guidance*	*EPA Overview* *Canadian Environmental Protection Act (CEPA 1999)* *Waste Management – Canada Gov*
E6 Resource Scarcity	*Waste & Resources – Strategy for England*	*Aus. Gov Tackling Australia food waste* *Resource Management Act 1991 | NZ MFTE*	*EPA 3 R's* *Natural Resources Canada (nrcan.gc.ca)*
E7 Biodiversity & Protection of Wildlife	*Animal Welfare Act* *UK Gov Dasgupta Review* *Nature restoration regulation (europa.eu)*	*EPBC Act* *Aotearoa New Zealand Biodiversity Strategy: Biodiversity (doc.govt.nz)*	*The Pathway - conservation2020canada.ca* *Conservation Policy in the U.S. (nature.org)* *Canadian Business & Biodiversity Council*
E8 Deforestation	*UK Gov Measures* *Deforestation - Forests - Environment - European Commission (europa.eu)*	*FSC Chain of Custody Australia* *Sustainable Land Management and Climate Change Plan of Action - New Zealand*	*FSC Chain of Custody US* *Canada's forest laws (nrcan.gc.ca)* *Services & Information – Canada Gov*
E9 Just Transition	*Supporting the Conditions for a Just Transition Internationally - UN Climate Change Conference (COP26) Glasgow 2021 (ukcop26.org)* *Brit Chamber of Commerce Transition to Net Zero* *The European Green Deal - European Union - Climate Change* *Laws of the World (climate-laws.org)*	*Climate Change ...Bill 2020* *Just Transition | Ministry of Business, Innovation & Employment (mbie.govt.nz)*	*Just Transition | Natural Resources Canada (rncanenqaqenrcan.ca)*

SOCIAL ISSUES	UK / EU Links	Aus / NZ Links	Canada / US Links
S1 Community Relations	*Business in the Community resources*	*NZX Corporate Governance Code*	*Enhanced_CS_Strategy*

		Community Engagement – NZ Gov	
S2 Human Rights	Human Rights Act Equality & Human Rights Commission (EHRC) Guidance UK Gov Guidance on Modern Slavery Regulation (EU) 2024/3015 on prohibiting products made with forced labour on the Union market and amending Directive (EU) 2019/1937. Guidance on due diligence for EU businesses to address the risk of forced labour in their operations and supply chains (europa.eu)	Australian Human Rights Act Native Title Act Modern Slavery Act 2018 (amsa.gov.au) Human Rights & Freedoms – NZ Gov	Canadian Charter of Rights and Freedoms US Constitution: Canadian Human Rights Act
S3 Animal Welfare	Animal Welfare Act UK Gov Guidance; EU Farm to Fork Strategy - European Union - Climate Change Laws of the World (climate-laws.org) EU commission – Farm to fork strategy RSPCA Standards	DoAWE Overview Animal Welfare Legislation - NZ	US Animal Welfare Act Criminal Code (cruelty to animals) - Canada
S4 Diversity & Inclusion	Equality Act 2010 CIPD Resources on Inclusion & Diversity Diversity and inclusion initiatives | European Commission (europa.eu)	Age Discrimination Act Disability Discrimination Act Sex Discrimination Act Racial Discrimination Act Your Human Rights - NZ	FTC Protections Laws Enforced by EEOC | U.S. Equal Employment Opportunity Commission Canadian Human Rights Act
S5 Employee Engagement and Working Practices	Legislation Overview CIPD Resources on Employee Engagement How the EU improves workers' rights and working conditions | News | European Parliament (europa.eu)	Australian Gov Codes of Practice Fair Work Act National Employment Standards Work Health and Safety Act Health & Safety Regulations at a Glance - NZ	Laws & Regulations - US Workplace standards - Canada.ca
S6 Customer Satisfaction	EU Measuring Customer Satisfaction Consumer Rights Act UK Gov Measuring Satisfaction Consumer rights and complaints | European Commission (europa.eu)	Australian Gov Research AS10002 - Complaints Handling New Zealand Consumer Surveys	ACSI Customer Satisfaction Index How to Measure Satisfaction of Customers CFI Client satisfaction index - Canada-
S7 Consumer Protection	UK Gov Guidance Regulation Overview Consumer protection policy | European Commission (europa.eu) Data protection | European Commission (europa.eu) UK Data Protection Law	ACCC Guarantees ACCC Rights & Obligations Competition and Consumer Act Business Guidance - NZ	FTC Bureau Federal consumer protection legislation in Canada - Office of Consumer Affairs
S8 Public Policy Advocacy	EU Regulation Guide Lobbying Act UK Lobbying Register	Code of Conduct Register of Lobbyists NZ Lobbying Disclosure Bill	Lobbying Disclosure Lobbying Disclosure Act Office of the Commissioner of Lobbying of Canada

Governance Issues	UK / EU Links	Aus / NZ Links	Canada / US Links
G1 Board & Management Composition	*Equality Act* *Charter of Fundamental Rights* *National Equality Standard*	*Corporations Act* *Corporate Governance* *NZX Corporate Governance Code*	*Centre for Talent Innovation - US* *Diversity of Boards – Canada Gov*
G2 - Sustainable Business Model for Wealth Creation and Prosperity	Steering the EU towards greater sustainable competitiveness A new plan for Europe's sustainable prosperity and competitiveness	Sustainable Finance Roadmap – Australian Government New Zealand's sustainable finance strategy	Federal sustainable development strategy – Canadian Government
G3 Conduct & Ethics	*IBE Ethics at Work - UK* *FRC Revised Ethical Standards 2023* *Final Report on Social Taxonomy (europa.eu)*	*IBE Ethics at Work - Australia* *The Ethics Centre* *NZX Corporate Governance Code* *IBE Ethics at Work - NZ*	*IBE Ethics at Work - US* *Ethics Regulations and Statutes (usqs.gov)* *Ethics at Work - Canada*
G4 Fair Remuneration	*Equality Act* *EHRC Equal Pay*	*Fair Work Act* *NZX Corporate Governance Code* *Equal Pay Amendment Act - NZ*	*Fair Labour Standards Act* *Equal Pay Act* *Equality & Inclusion – Canada Gov*
G5 Financial Crime	*Proceeds of Crime Act* *Terrorism Act* *Money Laundering Act* *EU Exit Regulations 2020 The Money Laundering and Terrorist Financing (Amendment)* *Fraud prevention | European Commission (europa.eu)* *Failure to prevent fraud UK* *ECCTA - Economic Crime and Corporate Transparency Act 2023*	*AML Act - Australia* *AML-CFT Legislation - dia.govt.nz*	*OCC Regulation Overview* *Proceeds of Crime Act - Canada*
G6 Whistleblowing	*EU Protection* *UK Gov Guidance – Code of practice for employers*	*Corporations Act* *ASIC Summary* *Protected Disclosures (Protection of Whistle blowers) Act 2022 (NZ)*	*The Whistle-blowers Protection Programs | US* *Public Servants Disclosure Protection - Canada* *open.canada.ca/enhancing-whistleblower-protection*
G7 Tax Transparency	*CBI Tax Principles* *EU DAC6*	*Taxation Administration Act* *Code & Register* *Voluntary Tax Transparency Code* *ESG Guidance - NZX*	*Corporate Transparency Act of 2019* *Tax Gap: A Brief Overview - Canada.ca*
G8 Procurement & Partnerships	*Public procurement | European Commission (europa.eu)*	*ASIC RG 41*	*Procurement Contracting and the Conflict-of-Interest Act - Canada.ca*
G9 Investment Strategies	*Investment Association* *Final Report on Social Taxonomy (europa.eu)*	*Foreign Acquisitions & Takeovers Act* *Foreign Acquisitions & Takeovers Fees Imposition Act* *Climate-related Disclosures Bill - NZ*	*Forum for Sustainable & Responsible Investment* *Climate-related Financial Disclosures - Canada*
G10 Independent Audit	*Companies Act* *EU Auditing Regulations* *FRC UK Accounting Standards* *UK Corporate Governance Code 2024*	*Corporations Act* *ASIC Financial Reporting & Audit* *NZX Corporate Governance Code*	*SEC Auditor Independence Rules* *Canadian auditing standards*