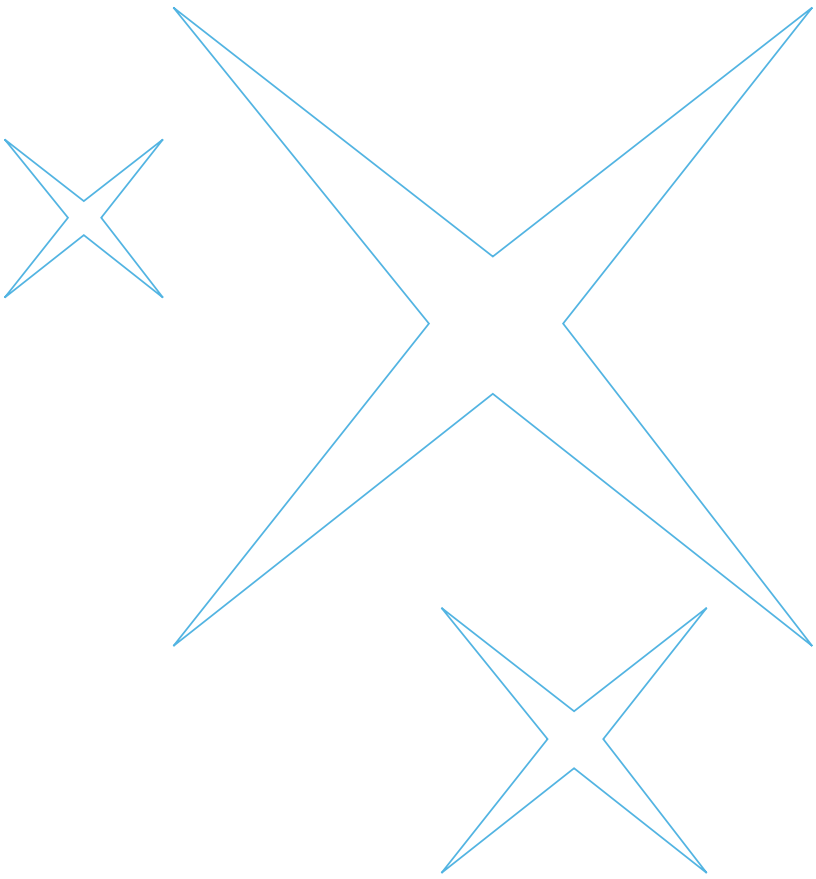
September 2025

Aotearoa New Zealand Sustainable Finance Taxonomy (NZ Taxonomy)

Do No Significant Harm criteria.

Draft for public consultation – September 2025



Acknowledgements

We sincerely thank everyone who has given time and consideration to the development of the first draft of the NZ Taxonomy.

Two working groups have primarily developed this draft of the NZ Taxonomy:

1. Technical Advisory Group (TAG) – this sector-specific group has provided technical inputs to develop the Substantial Contribution criteria for the agricultural and forestry sectors, as well as the activity-specific do no significant harm (DNSH) for these sectors.
2. Technical Experts Group (TEG) – this group is overseeing the development of the entire NZ Taxonomy (all sectors) and have focused on usability, interoperability and ensuring the NZ Taxonomy delivers on its intended purpose.

TEG members

TEG co-Chairs

1. **Andy Reisinger,** Independent Climate Change Expert
2. **Pip Best,** Partner – Climate Change & Sustainability Services, EY Oceania

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29. **Michelle Sands,** General Manager – Strategy & Policy, Horticulture New Zealand
30. **Edwin Massey,** General Manager – Sustainability, New Zealand Winegrowers

Additionally, throughout the process there has been input from and engagement with a wide range of stakeholders, including government officials, research organisations, industry bodies, real economy participants, iwi and Māori organisations, and environmental NGOs.

We also acknowledge and thank these organisations for their input to the draft criteria or for participating in group sessions and one-on-one meetings, providing general feedback or topic-specific insights and technical inputs.

To support this work, CSF engaged the **Climate Bonds Initiative** (CBI) as the technical delivery partner for the NZ Taxonomy development. The Climate Bonds Initiative is an international organisation working to mobilise global capital for climate action. CBI's mission is to help drive down the cost of capital for large-scale climate and infrastructure projects and to support governments seeking increased access to capital markets to meet climate and GHG emission reduction goals. CBI have contributed to the development of almost every sustainable finance taxonomy globally, including the EU, Singapore, Brazil and Australian taxonomies. We thank them for their expertise and guidance.

We also acknowledge Pip Band of **Band Consulting** for providing specialist technical expertise in agriculture and forestry, as well as critical input into the methodological design of the NZ Taxonomy across sectors.

The Centre for Sustainable Finance: Toitū Tahua (CSF) provides coordination and secretariat functions for the development of the NZ Taxonomy. CSF works across the financial system to align financial markets settings and initiatives with long term resilience and prosperity. It is an independently governed, charitable trust.

Ngā mihi nui.

Introduction

The Aotearoa New Zealand Sustainable Finance Taxonomy (NZ Taxonomy) is a framework to support Aotearoa's long-term prosperity and resilience. It provides decision-useful information for financial market participants who want to direct capital into environmentally sustainable activities.

The NZ Taxonomy is a voluntary framework. It defines economic activities which contribute to environmental objectives and defines the criteria those activities must meet to be considered taxonomy-aligned. By providing clear, credible and domestically relevant criteria to identify and classify environmentally sustainable activities, it enables financial market participants to more confidently identify environmentally sustainable investment opportunities, reducing risk and friction.

Taxonomies have the potential to be used as the foundation for the development of sustainability focused financial products, to help identify assets for inclusion in bonds or investment funds, to aid risk assessment or capital allocation decisions, and to support sustainability reporting. Possible use-cases continue to be developed and piloted internationally.

The NZ Taxonomy is at the stage of developing a credible, usable and internationally interoperable framework and criteria for a range of stakeholders. Work on the NZ Taxonomy in 2025 is focused on developing classifications and criteria for agriculture and forestry sector activities that contribute to the goals of climate change mitigation, adaptation and resilience.

Supporting climate transition, adaptation and resilience

The purpose of the NZ Taxonomy is to support financial market participants who wish to mobilise and direct capital flows towards:

- Building a low-emissions, Paris-aligned future;
- Restoring nature; and
- Upholding the rights and interests of Indigenous Peoples of the land.

The NZ Taxonomy has a strong focus on climate **transition activities**. Inclusion of a transition category is intended to facilitate the decarbonisation of industries which are hard-to-abate but are significant for social and economic wellbeing such as steel, cement, aviation, agriculture, etc.

Almost all taxonomies globally include transition concepts in some way, and several taxonomies utilise specific transition categories to distinguish these from green activities, including ASEAN, Australia, and Singapore.

The draft NZ Taxonomy for the agricultural and forestry sectors includes transition activities such as switching to more efficient or electric machinery, purchasing renewable energy generation and storage equipment, planting - including riparian and shelterbelt planting, improving data and monitoring efficiency, adopting new technologies and implementing new management practices. The transition classification has the intent of increasing the visibility and potential finance for credible actions which reduce emissions.

The NZ Taxonomy draft now also includes criteria designed to support **adaptation and resilience on-farm and in-forest.** As New Zealand businesses increasingly experience the impacts of climate change, the NZ Taxonomy can support businesses choosing to undertake activities which increase their adaptive capacity and build resilience.

The NZ Taxonomy is one tool that can be used to support Aotearoa New Zealand's transition to a lower emission, resilient economy. The NZ Taxonomy is not meant to determine or prescribe the future economic mix or transition pathways, but to provide support for stepping-stones on the path to a resilient future.

Why does NZ need its own taxonomy?

Taxonomies are in development in 58 global jurisdictions, and are fast becoming the common language between investors, markets and businesses when it comes to sustainability.

As a small and optional market, it is important that New Zealand meets global customer and market expectations.

To captialise on these opportunities, it is important that the NZ Taxonomy is interoperable with established taxonomies, particularly those of key trading partners.

The NZ Taxonomy's design has benefited from an extensive review of benchmark taxonomies, including the EU, Australian and Singapore, and it is being developed with the support of global taxonomy experts.

Developing a NZ Taxonomy that is methodologically consistent with global efforts - but which includes criteria that are usable and relevant to our domestic context - ensures definitions and performance thresholds are suitable for New Zealand businesses.

NZ Taxonomy alignment

For an activity to be considered taxonomy-aligned, there are three sets of criteria to consider.

- **Substantial Contribution (SC) criteria** – The activity demonstrates it makes a substantial contribution to the environmental objective (i.e. climate change mitigation or adaptation and resilience).
- **Do No Significant Harm (DNSH) criteria** – The activity making this substantial contribution must not cause significant negative impacts on other environmental objectives.
- **Minimum Social Safeguards (MSS)** – Entities seeking NZ Taxonomy alignment should also meet minimum standards for social responsibility, including labour rights, governance and indigenous rights.

For the initial phase of NZ Taxonomy alignment, it is proposed that entities are not required to complete assessments against the DNSH and MSS framework. In future phases (date to be determined), to be considered NZ Taxonomy-aligned, activities must also meet the DNSH and MSS requirements. This obligation will apply to all reporting entities, except for small businesses – defined for this purpose as enterprises with fewer than 20 employees. Entities wanting to use the NZ Taxonomy can, of course, start including all three sets of criteria as early as they wish. Transparency about the criteria being used for assessment of alignment is recommended.

The NZ Taxonomy is a voluntary framework

It provides decision-useful information by setting clear criteria for what effective climate mitigation, adaptation and resilience activities look like.

It is at the discretion of any business owner/operator if they wish to undertake any of these activities. Likewise, it is at the discretion of any financial institution or investor if they wish to use this information in capital allocation decisions.

Governance and development

The NZ Taxonomy is being developed through a robust process established in alignment with leading international efforts in designing local taxonomies. This process includes the involvement of a diverse range of expertise, strong governance, regulatory oversight, transparency, opportunity for public input and safeguards against undue political or industry interference. The process has been as follows:

Project set-up

- Initial scoping and market validation, and a report on design considerations for the NZ Taxonomy.
- Minister of Climate Change directs work to begin on the NZ Taxonomy's climate change mitigation and adaptation & resilience criteria, starting in the agriculture and forestry sectors.
- CSF convened, through an open-EOI process, a Technical Experts Group (TEG) and sector-specific Technical Advisory Group (TAG) of experts to co-design the NZ Taxonomy criteria.
- CSF engaged the Climate Bonds Initiative (CBI) as the technical partners for the development of the NZ Taxonomy. CBI has led the development of sustainable finance taxonomies globally, including in the EU, ASEAN, Brazil and Australia.
- The development work is overseen by the Ministry for the Environment, with quality assurance of the process being provided by the Council of Financial Regulators.

Criteria development

- The TEG and the Agriculture/Forestry TAG, comprising 46 members in total, worked to develop draft criteria for activities that make a substantial contribution to climate change mitigation, adaptation and resilience between December 2024 and August 2025.
- Additional technical input was sought from 35 organisations throughout this process. 22 provided substantive contributions.
- Briefings and opportunities for early input were also extended to an additional 74 organisations, including industry bodies and key players in the agriculture and forestry sectors, as well as eNGOs, financial institutions, and Māori organisations.
- The first draft of the NZ Taxonomy climate change mitigation criteria was publicly consulted on from 16 June – 13 July, 2025.
- 48 consultation responses were received by CSF, comprising 29 organisational and 19 individual submissions.
- Feedback was analysed and key issues were considered by the TEG and the Agriculture/Forestry TAG, who made revisions for this second consultation period.

About this consultation

This consultation is to seek wider stakeholder feedback on the draft adaptation and resilience criteria, as well as some key changes made to the climate change mitigation criteria.

Submissions may be made through the online consultation form, or by emailing a document to taxonomy@sustainablefinance.nz. Submissions which answer the consultation questions will be prioritised.

Consultation is open from 22 September – 17 October, 2025.

Please contact taxonomy@sustainablefinance.nz for any questions or assistance.

Contents

Do No Significant Harm criteria

This section presents the draft Do No Significant Harm (DNSH) criteria under the Aotearoa New Zealand Sustainable Finance Taxonomy (NZ Taxonomy). It also includes guidance to help proponents demonstrate alignment with the generic DNSH requirements. It is intended for review as part of a broader consultation package.

What are DNSH criteria?

The DNSH criteria ensures an economic activity that makes a substantial contribution (SC) to one of the NZ Taxonomy's environmental objectives does not cause significant harm to any of the NZ Taxonomy's other environmental objectives.

They function as a risk management tool, ensuring activities aligned with the NZ Taxonomy do not create unintended or adverse environmental consequences. While SC criteria aim to achieve positive environmental outcomes, DNSH criteria are not intended to deliver net-positive impacts – their role is to prevent harm.

Future development of SC criteria for other environmental objectives will provide the mechanism for positive progress in those areas.

The NZ Taxonomy adopts a dual approach, consistent with international best practice (e.g., EU, Australia):

- Generic DNSH criteria: Applied across all Taxonomy environmental objectives and sectors. These criteria are prepared related to each of the other environmental objectives.
- Activity-specific DNSH criteria: Tailored for individual activities and their material impacts.

This approach ensures the criteria remains both practical to implement and effective at managing specific risks across different sectors/economic activities.

Why are these criteria important?

The DNSH criteria are a core safeguard within the NZ Taxonomy. They ensure that activities classified as green or transition do not cause significant harm to the Taxonomy's other environmental objectives.

How have these criteria been developed?

Please refer to the DNSH/MSS approach paper, for more information about the approach and design of these criteria.

How to use this document?

For an activity to be considered taxonomy-aligned, there are three sets of criteria to consider.

- **Substantial Contribution (SC) criteria** – The activity demonstrates it makes a substantial contribution to the environmental objective (i.e. climate change mitigation or adaptation and resilience.
- **Do No Significant Harm (DNSH) criteria** – The activity making this substantial contribution must not cause significant negative impacts on other environmental objectives.
- **Minimum Social Safeguards (MSS)** – Entities seeking NZ Taxonomy alignment should also meet minimum standards for social responsibility, including labour rights, governance and indigenous rights.

For the initial phase of NZ Taxonomy alignment, it is proposed that entities are not required to complete assessments against the DNSH framework.

DNSH criteria of particular importance have been incorporated within the climate change mitigation SC provisions, in order to mitigate the risk of counterproductive impacts during the initial implementation phase of the NZ Taxonomy.

In future phases, to be considered NZ Taxonomy-aligned, activities must also meet the DNSH requirements. This obligation will apply to all reporting entities, except for small businesses – defined for this purpose as enterprises with fewer than 20 employees.

Generic DNSH criteria

For the initial phase of NZ Taxonomy alignment, entities are not required to complete assessments against the DNSH criteria. The intent of this transitional approach is to allow entities sufficient time to adapt their reporting systems and processes to the Taxonomy framework.

In future phases, to be considered NZ Taxonomy-aligned, activities must also meet the DNSH requirements. This obligation will apply to all reporting entities, except for small businesses – defined for this purpose as enterprises with fewer than 20 employees.

Users may demonstrate compliance with DNSH criteria with evidence from industry assurance schemes, supply chain schemes, or similar schemes. These schemes can be used to provide data for verification for DNSH, but do not in themselves indicate proponents meet the DNSH criteria.

Climate change adaptation and resilience (A&R) DNSH

Draft criteria	Description
1. Material climate and natural hazard-related physical risks are identified, assessed, managed and monitored.	Material climate and climate hazard-related physical risks to the activity, if any, are identified and resilience or adaptation solutions are implemented to avoid or mitigate potential adverse impacts.
1.1	For new or materially expanded activities, and where the activity may be materially impacted by one or more climate hazards (Annex 1), a physical climate risk assessment (CRA) is conducted. The CRA may have the following characteristics: • For existing activities, the implementation of physical and non-physical adaptation efforts may be phased and executed over the life of the project. • For new activities, implementation of identified adaptation risks must be met at the time of design and construction with an ongoing review of adaptation requirements.
1.2	The CRA has the following characteristics: • Considers current weather variability and future climate change, including uncertainty; • Is based on robust analysis of available climate data and projections across at least two relevant potential future scenarios; and • Is consistent with the expected lifetime of the activity as far as practicable.
2. System-level adaptation and resilience is not adversely affected.	The activity and any adaptation efforts identified to manage the potential impacts of material physical risks to the activity safeguard against maladaptation and do not adversely affect wider system-level adaptation and resilience.
2.1	The activity and any adaptation efforts identified do not impede local, sectoral, regional and/or national adaptation strategies and plans. Consideration has been given to the viability of 'Green', 'Blue' or Nature-based Solutions over 'grey' measures to address adaptation.

Climate change mitigation DNSH

Draft criteria	Description
1. Material emissions are identified, assessed, managed and monitored.	Material emissions associated with the activity are identified, assessed, managed and monitored in accordance with the mitigation strategy to minimise their impact.
1.1	For activities with a lifespan of over 10 years (both new or materially expanded), a GHG inventory or carbon footprint assessment is conducted. The assessment must: • Identify all material scope 1, 2 and 3 emissions (life cycle assessment) linked to the activity. • Clearly describe strategies for mitigating these emissions, prioritising nature-based solutions where feasible. • Measure emissions annually. • For SMEs, follow a recognised national or international standard (see guidance); for all other organisations, GHG inventory must be verified by an independent third-party at the start of the activity and at least every 5 years thereafter.
1.2	The activity and any mitigation measures support local, sectoral, regional and/or national climate mitigation strategies and plans.

Protection and restoration of biodiversity and ecosystem DNSH

Draft criteria	Description
1. Biodiversity and ecosystem-related risks and impacts are identified, assessed, managed and monitored.	Significant ecological and biodiversity impact and ecosystem-related risks and potential impacts associated with the activity are identified, assessed, managed and monitored to eliminate or mitigate the negative effects of the activity on biodiversity and ecosystems.
1.1	For new or materially expanded activities an Assessment of Environmental Effects (AEE) or Environmental Impact Assessment (EIA) is conducted. • The AEE or EIA covers the identification of material biodiversity and ecosystem-related risks and impacts posed by the activity, inclusive of cultural values and details identified impacts, measures to avoid, mitigate or manage those risks and impacts. • For sites or operations located in or near to biodiversity-sensitive areas outside of New Zealand (including UNESCO Natural and Mixed World Heritage sites and Key Biodiversity Areas), an appropriate assessment has been conducted in line with international standards (for example, IFC Performance Standard 6: Biodiversity Conservation and the Sustainable Management of Living Natural Resources).
1.2	A management or action plan is in place that outlines appropriate mitigation measures, compensation, monitoring, reporting and verification measures are implemented. The management or action plan adheres to the mitigation hierarchy and complies with applicable laws or relevant international standards (Annex IV).

Sustainable use and protection of water resources and marine resources DNSH

Draft criteria	Description
1. Water-related risks are identified, assessed, managed and monitored.	Significant water quality and consumption risks associated with the activity are identified, assessed, managed and monitored to avoid and/or mitigate adverse effects of the activity on water quantity, water quality and/or aquatic ecosystems, including groundwater, wetlands and/or riparian areas.
1.1	For new or materially expanded activities, an Assessment of Environmental Effects (AEE) or Environmental Impact Assessment (EIA) is conducted. • The AEE or EIA identifies any material water-related risks and potential impacts posed by the activity, inclusive of cultural values of the waterways. • The AEE or EIA details identified impacts, measures to avoid, mitigate or manage those risks and impacts, including measures to: – Minimise management of the water stress caused by the activity. – Avoid significant harm to water quality and aquatic ecosystems, including upstream, downstream, at a catchment-level and in riparian zones.
1.2	Where required, a water license, permit or equivalent water entitlement is issued in accordance with applicable laws, and water usage and conservation requirements and standards are complied with.

Pollution prevention and control DNSH

Draft criteria	Description
1. Relevant laws, regulations and standards relating to pollution are complied with.	Pollution risks associated with the activity are identified and material risks are assessed, managed and monitored to avoid the activity leading to the manufacture, distribution, use or emission of harmful substances, noise, light, heat, waste or any other air, water, or soil pollution beyond levels permitted by applicable laws and regulations or outlined in relevant international standards listed in Annex VI.
1.1	For new or materially expanded activities an Assessment of Environmental Effects (AEE) or Environmental Impact Assessment (EIA) is conducted and: • Includes an assessment of pollution-related risks and potential impacts posed by the activity. • Details the risks, potential impacts posed by the activity, and measures to avoid, mitigate or manage those risks and impacts.
1.2	All necessary measures outlined in the AEE or EIA are implemented in compliance with applicable laws and regulations or equivalent international standards as listed in Annex II to: • Avoid, minimise, manage and monitor pollution-related risks associated with the activity; • Ensure the proper treatment and disposal of any hazardous waste from the activity; and • Where relevant and practicable, safely remediate or manage any contamination, including legacy contamination, associated with the activity.

Transition to a circular economy DNSH

Draft criteria	Description
1. Resource use and waste are identified, minimised and managed.	Resources used and waste generated though the construction, operation and end-of-life of the activity are identified, minimised, and managed.
1.1	The following actions are implemented to enable the sustainable and efficient production and consumption of materials or other natural resources where relevant and practicable: • New installations and products are designed and manufactured to be durable, repairable, reusable and/or recyclable to the maximum extent possible based on applicable industry standards; • A Farm Environment Plan (FEP) that outlines the approach to waste management is established to support the avoidance, recycling, reuse, and recovery of materials over the lifecycle of the activity; • Product stewardship initiatives or extended producer responsibility accredited schemes are used where available; and • Retirement and dismantlement plan for plants and infrastructure related to the ctivity are developed based on current knowledge with provision for updating at end of life.
1.2	The activity does not result in the conversion of arable land, which is currently or recently (within the last five years) used for food production, to non-food production purposes. This includes the cultivation of crops for energy, industrial use, or other non-food biomass purposes. Agroforestry and silvopastoral are accepted within a farming system.

Generic DNSH guidance

Annex I: Climate-related physical risks

The list of climate-related hazards in this table is non-exhaustive and constitutes only an indicative list of the most globally widespread hazards that, where material to the activity, should be taken into account at a minimum in a physical climate risk assessment. Proponents should be informed by hazards and risks identified in the latest relevant IPCC assessment and national adaptation and resilience frameworks.

Hazards of particular relevance to New Zealand include storm, hail, flood, erosion, and sea level rise.

<table>
<tr><th>Types</th><th>Temperature-related</th><th>Wind-related</th><th>Water-related</th><th>Solid mass-related</th></tr>
<tr><td rowspan="6">Chronic</td><td>Changes in temperature (air, freshwater, marine water) including extremes</td><td rowspan="6">Changing wind patterns</td><td>Changing precipitation patterns and types (rain, hail, snow/ice)</td><td>Coastal erosion, inundation and recession</td></tr>
<tr><td>Heat stress</td><td>Precipitation or hydrological variability</td><td>Soil degradation</td></tr>
<tr><td>Temperature variability</td><td>Ocean acidification</td><td>Soil erosion</td></tr>
<tr><td rowspan="3">Permafrost thawing</td><td>Saline intrusion</td><td rowspan="3">Solifluction</td></tr>
<tr><td>Sea level rise</td></tr>
<tr><td>Water stress</td></tr>
<tr><td rowspan="5">Acute</td><td>Heatwave</td><td>Cyclone, hurricane, typhoon</td><td>Drought and changes in aridity</td><td>Avalanche</td></tr>
<tr><td>Cold wave/frost</td><td>Storm (including extratropical, convective, blizzards, dust and sandstorms)</td><td>Heavy precipitation (storm, rain, hail, snow/ice)</td><td>Landslide</td></tr>
<tr><td rowspan="3">Bushfire, grassfire, wildfire</td><td rowspan="3">Tornado</td><td>Storm surges (due to cyclones and non-cyclone East Coast lows)</td><td>Subsidence</td></tr>
<tr><td>Flood (coastal, estuarine, fluvial, pluvial, ground water)</td><td></td></tr>
<tr><td>Glacial lake outburst</td><td></td></tr>
</table>

Annex II: Screening for environmental impact assessments

The following should be used to screen whether an environmental impact assessment (EIA) is required for a particular activity in New Zealand or another jurisdiction.

Jurisdiction	Approach	Screening requirements
New Zealand (or OECD country)	Under New Zealand legislation, an AEE is required for applications for resource consent under the Resource Management Act 1991 (RMA). An EIA is the internationally recognised term for an AEE noting that EIA's often have more prescriptive process requirements. For all activities located in New Zealand and other OECD countries, whether an AEE or EIA is required should be determined in accordance with the applicable laws of the relevant jurisdiction(s) in force at the time the activity is undertaken.	Resource Management Act 1991 (RMA) As relevant in the relevant OECD country
International (non-OECD)	If the activity is not located in New Zealand or another OECD country, an EIA must be conducted if that activity would require an AEE in NZ. The EIA should be conducted in line with the international standards set out in Annex III.	

Annex III: Environmental impact assessments – international standards and guidelines

The below table provides a list of internationally recognised standards and guidelines that should be used to conduct environmental impact assessments for activities located outside of New Zealand and other OECD countries.

Organisation	Name	Description	Link
United Nations Environment Programme (UNEP)	Guidelines for conducting integrated environmental assessments	• Provide guidance for a wide range of different types of Integrated Environmental Assessments.	UNEP guidelines for conducting EIA
International Financial Corporation (IFC)	Performance standard 1: Assessment and management of environmental and social risks and impacts	• Applies to business activities with environmental and/or social risks and/or impacts. • Key objectives are to identify and evaluate environmental and social risks and impacts to the project and to adopt a mitigation hierarchy to anticipate and avoid, or where avoidance is not possible, minimize, and, where residual impacts remain, compensate/offset for risks and impacts to workers, affected communities, and the environment.	Performance standards of environmental and social sustainability
IFC	Environmental, health and safety (EHS) guidelines	• Set of recommendations designed to help businesses and projects manage environmental and health risks effectively. • Include strategies for reducing pollution, conserving resources and minimising environmental impact; recommendations for specific industries; and performance indicators.	Environmental management systems – requirements with guidance for use
International Association for Impact Assessment (IAIA)	Impact assessments including environmental impact assessment (EIA), social impact assessment (SIA)	• Guidance documents and best practice principles for Environmental Impact Assessment (EIA). • Guidance resources on how impact assessment systems can integrate do no significant harm.	Principles of environmental impact assessment best practice Climate change and impact assessment action plan

Annex IV: Biodiversity and ecosystem management planning – international standards and guidelines

The below table provides a list of internationally recognised standards that should be used in biodiversity and ecosystem management for activities located outside of New Zealand and other OECD countries.

Organisation	Name	Description	Link
IFC	Performance standard 6: Biodiversity conservation and sustainable management of living natural resources	• The requirements set out in this Performance Standard have been guided by the Convention on Biological Diversity and its applicability is established during the environmental and social risks and impacts identification process.	Performance standards of environmental and social sustainability
Global Reporting Initiative (GRI)	GRI 304: Biodiversity	• Provides specific indicators for reporting on biodiversity impacts and management.	Topic standard for biodiversity

Annex V: Water management planning – international standards and guidelines

The below table provides a list of internationally recognised standards that should be used in water management planning for activities located outside of New Zealand and other OECD countries.

Organisation	Name	Description	Link
IFC	Performance standard 3: Resource efficiency and pollution prevention	• Addresses water resource management, including requirements for minimising water use and managing wastewater to protect water quality.	Performance standard 3
United Nations Environment Programme (UNEP)	Water quality monitoring and assessment of groundwater – technical guidance	• Describes key features of groundwater that govern its quantity, availability and chemical quality.	Water quality monitoring and assessment of groundwater – technical guidance
	Quality assurance for freshwater quality monitoring – technical guidance	• Provides an introduction to the key concepts and approaches that can be used in quality assurance and quality control.	Quality assurance for freshwater quality monitoring – technical guidance
	Introduction to freshwater quality monitoring and assessment – technical guidance	• Explains the hydrological and ecological functioning of water bodies when planning a sampling and analysis programme.	Introduction to freshwater quality monitoring and assessment – technical guidance
International Organization for Standardization (ISO)	ISO 14046: 2014 (water footprint)	• Offers guidelines for assessing and reporting the water footprint of products, processes, and organisations, including impacts on water quality.	ISO 14046: 2014 – environmental management – water footprint
	ISO 5667 series (water quality – sampling)	• Provides guidelines for the sampling of water to ensure accurate and reliable water quality data.	ISO 5667 – 1: 2023 – water quality – sampling
GRI	GRI 303: Water and Effluents	• Includes indicators and reporting requirements related to water use, wastewater and effluents, relevant for entities to disclose their water management practices.	Topic standard for water and effluents

Annex VI: Pollution prevention and control – national and international standards and guidelines

Pollution types	International conventions, standards, and guidance	Alignment with NZ laws, regulations, and guidance
Various	IFC general EHS guidelines	Resource Management Act (RMA) 1991
	International convention for the prevention of pollution from ships (MARPOL)	Maritime Transport Act 1994
Air	World Health Organization (WHO) air quality guidelines (AQGs) and estimated reference levels (RLs)	National environmental standards for air quality (NES-AQ)
	GRI standards on emissions (GRI 305 – includes air pollutants like nitrogen oxides, sulphur oxides and particulate matter) and effluents and waste (GRI 306)	Zero Carbon Act 2019
Water	ISO water quality standards	Essential freshwater package 2020
	WHO water quality guidelines, standards and health	National policy statement for freshwater management (NPS-FM)
Soil	ISO soil quality standards	
Noise	WHO guidance on environmental noise	
Chemicals / waste	Basel convention on the Control of Transboundary Movements of Hazardous Wastes and their disposal	Hazardous Substances and New Organisms Act 1996 (HSNO Act)
	Stockholm convention on persistent organic pollutants	EPA hazardous substances notices
	The minamata convention on mercury	
	The Montreal protocol on substances that deplete the ozone Layer (including the kigali amendments)	
	Rotterdam convention on the prior informed consent (PIC) Procedure for certain hazardous chemicals and pesticides in international trade	
	Global framework on chemicals – previously known as strategic approach to international chemicals management (SAICM)	
	ISO 11014: 2009(en) safety data sheet for chemical products	

Specific DNSH criteria for agriculture

A1. Livestock grazing and animal production

See section A1

Objective	Criteria
Climate change adaptation and resilience	• Apply generic criteria. • A Farm Environment Plan (FEP) that includes adaptation and resilience risks created by the activity and actions to minimise these risks, including: – Identify erosion that might be created by the activity. – Identify potential for increased soil moisture deficit. – Shading required for animal welfare.
Climate change mitigation	A management or action plan outlines how the activity will: • Prevent dependence on fossil fuels (avoiding fossil fuel lock-in). • Prohibit the conversion of high-carbon stock land for the activity or any offsets related to the activity.
Protection and restoration of biodiversity and ecosystem	• Apply generic criteria. • A Farm Environment Plan (FEP) that includes activity risks to ecosystems, biodiversity and soil health and actions to minimise these risks. The FEP should identify measures to avoid, mitigate or manage risks and impacts to ecosystems, soil health and indigenous biodiversity, including: – Identifying remnant indigenous biodiversity areas and detailing the approach to protection. – A risk assessment of erosion susceptibility and potential affected values is undertaken using the MPI NES-PF erosion susceptibility classification tool to determine potential erosion risk. On high and very high erosion risk areas, a plan is implemented to reduce the risk. This can include reduction and/or retirement of grazing or cropping and the establishment of permanent cover species.

A1. Livestock grazing and animal production (continued)

See section A1

Objective	Criteria
Sustainable use and protection of water resources and marine resources	• Apply generic criteria. • A Farm Environment Plan (FEP) or Freshwater Farm Plan if required by regulation that includes activity risks and efforts to avoid and/or mitigate adverse effects of the activity on water quality and/or aquatic ecosystems, including groundwater, wetlands and/or riparian areas, including: – Implementing riparian buffers and sediment traps. – A process is in place to avoid, mitigate and manage material risks and potential impacts associated with the activity that may lead to negative impacts to sensitive waterways, to eliminate or mitigate land-based run-off, such as nutrient, effluent, soil and chemical run-off. • A process to avoid, mitigate and manage material risks and potential impacts associated with the activity that may lead to negative impacts to sensitive waterways, to eliminate or mitigate land-based run-off, such as nutrient, animal waste, effluent, soil and chemical run-off. • Any consent conditions or other restrictions relating to water withdrawals are complied with.
Pollution prevention and control	• Apply generic criteria. • A Farm Environment Plan (FEP) that includes: – Processes that seek effective collection, storage, and treatment of animal waste and other effluent to prevent contamination of surrounding environments. – The activity has processes in place for the responsible storage, handling and disposal of antibiotics and other veterinary pharmaceuticals.
Transition to a circular economy	• Apply generic criteria.

A1. Livestock grazing and animal production (continued)

See section A1

Objective	Criteria
Animal welfare	• Animal welfare is managed in accordance with applicable laws (Animal Welfare Act 1999 and associated codes of welfare and regulation) or relevant national or international standards, including developing and maintaining (as applicable) an Animal Welfare Plan, necessary documentation of animal care practices and/or the acquisition of relevant voluntary third-party certifications. • Activities related to animal husbandry practices are conducted in accordance with applicable laws or relevant national or international standards and best practice or minimum standard guidelines, and codes of practice including developing and maintaining (as applicable) an Animal Welfare Plan, necessary documentation of animal care practices and/or the acquisition of relevant voluntary third-party certifications. • The activity follows responsible use of antibiotics in animal rearing, adhering to applicable laws, relevant national or international standards, guidelines, and codes of practice to prevent overuse and misuse. This includes a process for implementing protocols for antibiotic administration and the monitoring of antimicrobial resistance, such as utilising alternatives to antibiotics when appropriate. • Activities that involve animal rearing and handling are conducted in accordance with applicable laws or relevant national or international standards, guidelines, and codes of practice, including adherence to available guidelines for transportation of livestock and preparation of livestock for transport.

A2. Perennial and non-perennial crops

See section A2

Objective	Criteria
Climate change adaptation and resilience	• Apply generic criteria. • A Farm Environment Plan (FEP) that includes adaptation and resilience risks created by the activity and actions to minimise these risks, including: – Identify erosion that might be created by the activity. – Identify irrigation requirements. – Shading required for animal welfare.
Climate change mitigation	A management or action plan outlines how the activity will: • Prevent dependence on fossil fuels (avoiding fossil fuel lock-in). • Prohibit the conversion of high-carbon stock land for the activity or any offsets related to the activity.
Protection and restoration of biodiversity and ecosystem	• Apply generic criteria. • A Farm Environment Plan (FEP) that includes activity risks to ecosystems, biodiversity and soil health. At a minimum, this must include efforts to mitigate and manage risks and impacts to ecosystems, soil health and biodiversity, including: – Identifying remnant indigenous biodiversity areas and establishing an approach to their protection. – A risk assessment of erosion susceptibility and potential affected values is undertaken using the MPI NES-PF erosion susceptibility classification tool to determine potential erosion risk. On high and very high erosion risk areas, a plan is implemented to reduce the risk. This can include reduction and/or retirement of grazing or cropping and the establishment of permanent cover species.

A2. Perennial and non-perennial crops (continued)

See section A2

Objective	Criteria
Sustainable use and protection of water resources and marine resources	• Apply generic criteria. • A Farm Environment Plan (FEP) or Freshwater Farm Plan when required by regulation that includes activity risks and efforts to avoid and/or mitigate adverse effects of the activity on water quantity, water quality and/or aquatic ecosystems, including groundwater, wetlands and/or riparian areas, including: – Implementing riparian buffers and sediment traps. – A process is in place to avoid, mitigate and manage material risks and potential impacts associated with the activity that may lead to negative impacts to sensitive waterways, to eliminate or mitigate land-based run-off, such as nutrient, effluent, soil and chemical run-off.
Pollution prevention and control	• Apply generic criteria.
Transition to a circular economy	• Apply generic criteria.

Specific DNSH criteria for forestry

Objective	Criteria
Climate change adaptation and resilience	• Apply generic criteria. • Forest management plan prepared by an independent expert or in-house expert with ecological and/or forestry accredited professional, that includes: – A risk assessment of erosion susceptibility and potential affected values is undertaken using the MPI NES-PF erosion susceptibility classification and fish spawning indicator tool to determine potential erosion risk. – Forest Management Plans to assess and mitigate long-term climate risks, including species diversity, pest and disease resilience, and fire risk under future climate scenarios. – Identification for exclusion of afforestation in high and very high erosion risk areas with species with the intention for clear felling, or that pose a significant risk of collapse because they are shallow-rooting. – Afforestation on lands with an ESC of very high must be established with suitable species for permanent forest. – Pest control measures that avoid causing significant negative impacts on the environment, biodiversity, human health and ecosystem services. – Adaptation plan for both heavy rainfall and drought conditions.
Climate mitigation	A management or action plan outlines how the activity will: • Prevent dependence on fossil fuels (avoiding fossil fuel lock-in). • Prohibit the conversion of high-carbon stock land for the activity or any offsets related to the activity.

Specific DNSH criteria for forestry (continued)

Objective	Criteria
Protection and restoration of biodiversity and ecosystem	• Apply generic criteria. • Forest management plan prepared by an independent expert or in-house expert with ecological and/or forestry accredited professional, that includes: – At least 10% of the area of the management unit is identified, mapped, and managed as conservation areas network. Management would include protection of threatened species and management of invasive species to an extent that improves or at least does not allow the current long term survival of natural ecosystems or threatened species to deteriorate in the long term. – Strategies and actions that maintain and/or enhance areas identified as having high conservation values (HCV 1-6). – Roading/landings construction and water controls must demonstrate compliance with best practice standards in the New Zealand Forest Road Engineering Manual. – Strategies and actions to manage the spread of invasive species, including: ○ Approach to controlling wilding on the project site and neighbouring properties/areas. ○ Approach to controlling pest animals and invasive plants and pathogens within the property.
Sustainable use and protection of water resources and marine resources	• Apply generic criteria. • Forest management plan prepared by an independent expert or in-house expert with ecological and/or forestry accredited professional, that includes: – A risk assessment and actions to avoid negative impacts on water ecosystems, water quality and quantity and mitigate and remedy those that occur, including: ○ Riparian zones of a minimum of 10 metres each side of the water body are identified and documented on all water bodies that have permanent water when forested. • Afforestation with exotic forestry species is prohibited within a minimum 10m riparian management zone (RMZ) from identified water bodies. • In addition to the 10 metres riparian zone, slope, soil stability and future harvest disturbance should be assessed when considering if 10m is a sufficient riparian zone to protect water quality.

Specific DNSH criteria for forestry (continued)

Objective	Criteria
Pollution prevention and control	• Apply generic criteria.
Transition to a circular economy	• Apply generic criteria.