

# Sustainability Matters

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Business achieving a tomorrow for tomorrow's children

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## Sustainability is the CFO's New Best Friend. Here's Why

"A good chief finance officer has always focused on what affects the bottom line. But where just a few years ago this would never have included sustainability, today it is a must. Not only are demands growing from all sides for companies to take more action to help secure a better future, but evidence increasingly shows those who commit to sustainability targets outperform those who do not.

"These days, investors actively seek out companies with strong environmental, social and governance (ESG) credentials. Vast amounts of money are going into ESG-labeled financial products and funds. Between 2014 and 2019, sustainable investing in developed countries rose 68% to reach \$30.7 trillion in assets under management.

"This is not a fad\*\*. Evidence points to a strong correlation between financial and ESG performance. Some of this can be attributed to savings achieved through reduced energy consumption, more efficient use of resources, and so on. But a strong ESG focus also allows companies to seize new business opportunities. Deloitte predicts by 2030 organisations committing to sustainability in its broadest sense, embodied in the Sustainable Development Goals (SDGs), will have generated at least \$12 trillion in savings and new revenues in four key areas energy, cities, food and health. CEO members of the Global Investors for Sustainable Development (GISD) Alliance, an initiative of the UN Secretary General supported by a number of UN system actors (including Global Compact), are collaborating to create financial tools and shape policy to move trillions of dollars of private investment towards sustainable development. ....

"There is no doubt the focus of business models is irrevocably shifting from being aimed squarely at shareholders and short-term financial expectations to far broader, more sustainable, and equally profitable alternatives. As this trend gathers pace, the role of the finance department will become ever more key. By joining our taskforce, CFOs have an opportunity to share and learn from their peers and to shape a sustainable future – not only for their companies but for all of us.

**More:** [www.weforum.org/agenda/2021/08/sustainability-is-the-cfos-new-best-friend-heres-why/](http://www.weforum.org/agenda/2021/08/sustainability-is-the-cfos-new-best-friend-heres-why/)

**Source:** The Aotearoa Circle, 7<sup>th</sup> September 2021

**Editor:** \*\*We've been saying this for 20 years! ☺

## How Businesses Can Serve Everyone, Not Just Shareholders

"Companies worldwide are pledging to play a more meaningful role in the well-being of their employees, customers and the environment. How can they turn their promises into action? From creating a representative boardroom to committing to measurable sustainability goals, business leader Dame Vivian Hunt discusses the necessary changes companies can make to embrace stakeholder capitalism -- and shares how it could change business for good.

TED May 2020, 14 minutes, 1,518,862 views with transcript.

**More:** [www.ted.com/talks/dame\\_vivian\\_hunt\\_how\\_businesses\\_can\\_serve\\_everyone\\_not\\_just\\_shareholders/](http://www.ted.com/talks/dame_vivian_hunt_how_businesses_can_serve_everyone_not_just_shareholders/)

**Source:** CA ANZ, What's new in the CA Library, 10<sup>th</sup> Sept ☺

## IASB Management Commentary Revision

"In May 2021, the International Accounting Standards Board published the *Exposure Draft: Management Commentary*. The draft sets out the Board's proposals for a comprehensive new framework for preparing management commentary. The proposed framework would replace *IFRS Practice Statement 1 Management Commentary*.

A recording of a 1 hour overview webinar and Power Point of 13<sup>th</sup> July 2021 are available at [www.ifrs.org/projects/work-plan/management-commentary/webinar-proposals-in-exposure-draft-management-commentary/](http://www.ifrs.org/projects/work-plan/management-commentary/webinar-proposals-in-exposure-draft-management-commentary/)

CA ANZ is preparing a submission and welcomes comments and insights. Those who wish to contribute contact; [businessreform@charteredaccountantsanz.com](mailto:businessreform@charteredaccountantsanz.com)

**Feedback closes:** 23<sup>rd</sup> November 2021; earlier at CA ANZ.

**More:** [www.ifrs.org/projects/work-plan/management-commentary/](http://www.ifrs.org/projects/work-plan/management-commentary/) 124 pages, 652KB

**Source:** Lydia Tsen, CA ANZ, 10<sup>th</sup> September 2021.

**Editor:** Management Commentaries form part of entity reporting which includes both sustainability related information and financial information. ☺

## Retail Investors Want Climate Clarity

"More than four in every five (81%) [New Zealand] retail investors think climate related information is important to their investment decision making, with half saying companies have a responsibility to address climate change.

"That's the findings according to the annual Investor Confidence Survey produced by Chartered Accountants Australia and New Zealand (CA ANZ) and released today [14<sup>th</sup> September]. Other findings were:

- 86% viewed voluntary disclosures of Environmental Social and Governance (ESG) information as important.
- 83% said their confidence in sustainability information would increase if it was subject to independent assurance. ....

"We applaud the efforts of the New Zealand Government and the XRB toward better and more widely available climate-related financial disclosures.'

"Managing climate risk is now becoming a permanent part of doing business in New Zealand, regardless of your industry, politics or location – and retail investors are signalling their intentions loudly in this survey.'

**More:** [www.scoop.co.nz/stories/BU2109/S00268/new-zealand-retail-investors-want-climate-clarity.htm](http://www.scoop.co.nz/stories/BU2109/S00268/new-zealand-retail-investors-want-climate-clarity.htm) plus [www.charteredaccountantsanz.com/news-and-analysis/news/2021-investor-confidence-survey](http://www.charteredaccountantsanz.com/news-and-analysis/news/2021-investor-confidence-survey) 32 pages, 5.06Mb

**Source:** *Carbon News*, 14<sup>th</sup> September 2021. ☺

## Calves Quickly Toilet Trained in NZ

"The calves received only 15 days of training and the majority learned the full set of skills within 20 to 25 urinations, which is quicker than the toilet-training time for three- and four-year-old children. ....

**More:** <https://theconversation.com/we-managed-to-toilet-train-cows-and-they-learned-faster-than-a-toddler-it-could-help-combat-climate-change-167785>

**Source:** TV1 news, 14<sup>th</sup> September 2021. ☺

## ***POWER: Limits and Prospects for Human Survival*** by Richard Heinberg

"This is the story of power – humanity's power over nature and the power of some people over others.

"How has Homo sapiens – one species among millions – become powerful enough to threaten a mass extinction and disrupt the Earth's climate? Why have we developed so many ways of oppressing one another? Can we change our relationship with power to avert ecological catastrophe, reduce social inequality, and stave off collapse?

"These questions - and their answers - will determine our fate.

"Weaving together findings from a vast range of disciplines, *Power* traces how four key elements developed to give humans extraordinary power: tool-making ability, language, social complexity, and the ability to harness energy sources – most significantly, fossil fuels. It asks whether we have, at this point, overpowered natural and social systems, and if we have, what we can do about it.

"Most crucially, the book explores how self-limitation of power is rooted in evolution and human history, but our memory of it has been buried under a century of fossil-fuel driven economic growth. Now, at this vital moment, we must rapidly re-learn the lessons of power if humanity is to have a thriving future.

**More:** [www.postcarbon.org/publications/power-limits-and-prospects-for-human-survival/](http://www.postcarbon.org/publications/power-limits-and-prospects-for-human-survival/) plus [www.resilience.org/stories/2021-03-23/understanding-power/](http://www.resilience.org/stories/2021-03-23/understanding-power/) and [www.amazon.com/Power-Limits-Prospects-Human-Survival/dp/0865719675](http://www.amazon.com/Power-Limits-Prospects-Human-Survival/dp/0865719675) 416 pages

**Source:** Post Carbon Institute, 14<sup>th</sup> Sept. 2021.

**Postscript:** 'It's high time we discussed power more honestly, compassionately, and intelligently. But first we have to understand what we're talking about. I sincerely hope this book will help deepen and expand the most important conversation we may ever have.' [15<sup>th</sup> Sept]

## ***A Woven World: On Fashion, Fishermen, and the Sardine Dress***

"Part memoir, part cultural history, *A Woven World* celebrates the fading crafts, industries, and artisans that have defined communities for generations.

"The desire to create is the cornerstone of civilization. But as we move into a world where machine manufacturing has nearly usurped craft, Alison Hawthorne Deming resists the erasure of our shared history of handiwork with this appeal for embracing continuity and belonging in a time of destabilising change.

"Sensing a need to preserve the crafts and stories of our founding communities, and inspired by an exhibit at the Metropolitan Museum of Art's Costume Institute featuring Yves St. Laurent's 'sardine' dress, Deming turned to the industries of her ancestors, both the dressmakers and designers in Manhattan in the nineteenth century and the fishermen on Grand Manan Island, a community of 2,500 residents, where the dignity of work and the bounty of the sea ruled for hundreds of years.

"Reweaving the fabric of those lives, *A Woven World* gives presence on the page to the people, places, and practices, uncovering and preserving a record of the ingenuity and dignity that comes with such work. In this way the lament becomes a song of praise and a testament to the beauty and fragility of human making.

**More:** [www.counterpointpress.com/dd-product/a-woven-world/](http://www.counterpointpress.com/dd-product/a-woven-world/) 24<sup>th</sup> August 2021, 256 pages plus <https://orionmagazine.org/2021/08/a-woven-world-an-interview-with-alison-hawthorne-deming/>

**Source:** Orion, 4<sup>th</sup> September 2021. 

## **World First Bachelor of Climate Change Launches at Waikato University**

"Climate change cannot be solved by scientists alone.

"That's the revelation University of Waikato Dean of Science professor Margaret Barbour had many years ago after ...

"While feeling like it was an 'existential crisis' in her career at the time, Barbour says, one thought seeded a concept to create a degree centred around collaboration and mediation between experts in different fields.

"Her idea has now turned into a world first – a Bachelor of Climate Change degree at Waikato University.

"Many scientists have conducted research on climate change for decades and they've found solutions, but none have shown any significant change', Barbour said.

"Instead we need to be training scientists to be able to speak with economists, social scientists and vice versa using a shared language and common understanding of what climate change is to come up with new thinking and solutions.'

"Having people with these skills in councils, factories and community groups will lead to future climate change solutions, as Aotearoa and the world works towards a target of net zero emissions by 2050, she said.

**More:** [www.stuff.co.nz/environment/climate-news/300398246/world-first-bachelor-of-climate-change-launches-at-waikato-university](http://www.stuff.co.nz/environment/climate-news/300398246/world-first-bachelor-of-climate-change-launches-at-waikato-university)

**Source:** *NZ Herald*, 6<sup>th</sup> September (Full page advert.) 

## ***Sustainable Finance and Climate-Related Disclosures***

"We live in a time of adaptation whether it is to the risks and opportunities resulting from climate change, changing regulatory and reporting requirements, or stakeholder and staff expectations.

"In this bite sized Infrastructure Sustainability Council (ISC) thought-leadership series we will examine the levers for change, what and who is helping us get into gear and build momentum to meet the change. ....

"Join us for the first in this series of events .... for a webinar co-hosted by Bank of New Zealand (BNZ) and ISC.

"We will examine the NZ financial reporting landscape and the changes coming with mandatory climate reporting, the emergence of sustainable finance and investment opportunities. What are they and their organisations doing to effect change and what are they seeing across the sector? ....

**When/Where:** **Thurs, 16<sup>th</sup> Sept**, Noon - 1:00pm. Online

**More:** <https://www.iscouncil.org/> plus [www.eventbrite.com.au/e/sustainable-finance-and-climate-related-disclosures-tickets-169410690937](http://www.eventbrite.com.au/e/sustainable-finance-and-climate-related-disclosures-tickets-169410690937)

**Source:** Ghida Sinawi, 6<sup>th</sup> September. 

## ***Global Summit of Integrated Reporting***

"The Value Reporting Foundation (created in 2021 from the merger of the International Integrated Reporting Council and the Sustainability Accounting Standards Board) invites active participants in integrated reporting communities around the world to engage and learn through presentations, expert panelists and a fireside chat with CEO Janine Guillot.

"We will explore levers for adoption of integrated reporting, integrated thinking and SASB Standards in different countries and regions. We will also discuss the VRF's strategic objectives, including supporting the establishment of the International Sustainability Standards Board under the IFRS Foundation.

**When/Where:** 14<sup>th</sup> October, 2021; 12:30-14:00 AEDT, 2:30 - 4:00pm. NZDT. Online

**More:** [https://info.valuereportingfoundation.org/global\\_summit\\_apac](https://info.valuereportingfoundation.org/global_summit_apac)

**Source:** Lydia Tsen, CA ANZ, 10<sup>th</sup> September 2021. 

## ***Our Biggest Experiment: An Epic History of the Climate Crisis***

Traversing science, politics, and technology, *Our Biggest Experiment* shines a spotlight on the little-known scientists who sounded the alarm to reveal the history behind the defining story of our age: the climate crisis.

"Our understanding of the Earth's fluctuating environment is an extraordinary story of human perception and scientific endeavor. It also began much earlier than we might think. In *Our Biggest Experiment*, Alice Bell takes us back to climate change science's earliest steps in the eighteenth and nineteenth centuries, through the point when concern started to rise in the 1950s and right up to today, where the 'debate' is over and the world is finally starting to face up to the reality that things are going to get a lot hotter, a lot drier (in some places), and a lot wetter (in others), with catastrophic consequences for most of Earth's biomes.

*Our Biggest Experiment* recounts how the world became addicted to fossil fuels, how we discovered that electricity could be a savior, and how renewable energy is far from a twentieth-century discovery. Bell cuts through complicated jargon and jumbles of numbers to show how we're getting to grips with what is now the defining issue of our time. The message she relays is ultimately hopeful; harnessing the ingenuity and intelligence that has driven the history of climate change research can result in a more sustainable and bearable future for humanity.

**More:** <https://bookshop.org/books/our-biggest-experiment-an-epic-history-of-the-climate-crisis/9781640094338> 21<sup>st</sup> September 2021, 384 pages plus <https://orionmagazine.org/2021/08/a-woven-world-an-interview-with-alison-hawthorne-deming/>

**Source:** Orion, 4<sup>th</sup> September 2021. 

## ***Are There Biophysical Limits to Growth? If so, How Should Public Policy Respond?***

"Economic growth has become culturally, politically and institutionally engrained at a global scale. Is that sustainable?"

"Four International Speakers:

- Associate Professor Simon Michaux (Geology)
- Professor Steve Keen (Economics)
- Professor Tim Jackson (Economics)
- Professor Susan Krumdieck (Mechanical Engineering)

will bring global and local perspectives on environment, resource, energy and economics to these two vital questions for open discussion.

Chair: Dr Girol Karacaoglu, Head of School of Government.

**When/Where:** 7.00 - 9.00pm, Monday, 20<sup>th</sup> Sept. Zoom

**More:** <http://wiseresponse.org.nz/2021/08/31/seminar-are-there-biophysical-limits-to-growth/>

**Source:** Wise Response, 1<sup>st</sup> September 2021. 

## ***Corporate Social Responsibility: Sustainable Business***

"Explores the evolving field of corporate social responsibility (CSR). In a dramatic departure from its voluntary origins, CSR is rapidly shifting to hold multinational companies accountable for more than traditional shareholder performance. This book shows how CSR has evolved to account for societal pressures, environmental, climate change and human rights impacts, international policy imperatives and the practical challenges of regulating commercial activity that transcends borders.

**More:** <https://caanz.eplatform.co/title/9789403522302/epub> e-Book plus [www.amazon.com/Corporate-Social-Responsibility-Sustainable-Business/dp/9403522224](http://www.amazon.com/Corporate-Social-Responsibility-Sustainable-Business/dp/9403522224) which has a much expanded description. 880 pages, June 2020.

**Source:** CA ANZ, What's new in the CA Library?, 10<sup>th</sup> Sept 2021. 

## ***Government's Sustainable Development Goals Need Greater Clarity***

"The [NZ] Government needs to clarify how it intends to meet its commitment to achieving the sustainable development goals by 2030.

"That's the key finding from *The Government's preparedness to implement the sustainable development goals*, a report by the Auditor-General published today [31<sup>st</sup> August].

"The Office of the Auditor-General reviewed how the Government is demonstrating its commitment to the United Nations' 2030 Agenda for Sustainable Development. This looked at what arrangements are in place and how the Government is encouraging stakeholders and the public to engage with efforts to achieve the goals by 2030.

"New Zealand signed up to the 2030 Agenda in 2015. In my view, the period since then should have been enough time for the Government to have established a foundation from which to achieve the sustainable development goals", says Auditor-General John Ryan.

"The Government produced its first report on New Zealand's progress towards the sustainable development goals in 2019. That report highlights a range of policies and activities which contribute to the goals. The Government's well-being focus and the Living Standards Framework also have some alignment with the goals.

"However, the Auditor-General's report found the Government still needs to clarify:

- Whether it will set targets for each of the sustainable development goals New Zealand will work towards and, if so, in which areas;
- What specific actions it will take to implement the goals; and
- How it will monitor and measure progress.

"Having measurement systems in place and transparently reporting on progress are both necessary to enable Parliament and the public to assess the Government's performance and hold it to account", says Mr Ryan. ....

**More:** [www.scoop.co.nz/stories/PO2108/S00190/sustainable-development-goals-need-greater-clarity.htm](http://www.scoop.co.nz/stories/PO2108/S00190/sustainable-development-goals-need-greater-clarity.htm) plus <https://oag.parliament.nz/2021/sdqs> 60 pages 724KB

**Source:** *SBC Weekly Pānui*, 2<sup>nd</sup> September 2021. 

## ***A Human Needs Approach to a Safe Climate and Sustainable Future***

"Ian Gough is Visiting Professor at the Centre for the Analysis of Social Exclusion (CASE) and an Associate at the Grantham Research Institute on Climate Change and the Environment (GRI), both at the London School of Economics and Political Science. Until summer 2009 he was Professor of Social Policy at the University of Bath, where he is now Professor Emeritus.

"His studies focus on climate change, from both moral economy and political economy perspectives. For the last decade he has been researching into the social dimensions of climate change, the impacts of inequality and capitalist growth on global warming, how universal human needs can yet be satisfied and how eco-social policy might safeguard sustainable wellbeing. The result has been published as *Heat, Greed and Human Need: Climate change, capitalism and sustainable wellbeing* (2017) and in numerous articles since then.

**When/Where:** 22<sup>nd</sup> September, 7:30pm - 9pm via Zoom

**More:** [www.ourclimatedeclaration.org.nz/a\\_human\\_needs\\_approach\\_to\\_a\\_safe\\_climate\\_and\\_sustainable\\_future](http://www.ourclimatedeclaration.org.nz/a_human_needs_approach_to_a_safe_climate_and_sustainable_future)

**Source:** Our Climate Declaration, 30<sup>th</sup> August 2021. 

## Selling My EV to Buy a Ute

"You may want to sell your EV and buy a ute... or not! With utes being such a huge seller in NZ, maybe they are the best vehicle around to own? This article may make you think, or just smile.

**More:** [www.carbonees.com/single-post/snippets-for-9-september-2021](http://www.carbonees.com/single-post/snippets-for-9-september-2021) plus [www.stuff.co.nz/environment/climate-news/126177106/selling-my-ev-to-buy-a-ute](http://www.stuff.co.nz/environment/climate-news/126177106/selling-my-ev-to-buy-a-ute)

**Source:** *SnippETS*, 9<sup>th</sup> September 2021. 

## ASX 100: Labour Falling Through the Cracks

"The Australasian Centre for Corporate Responsibility (ACCR) has today [27<sup>th</sup> August] launched *Falling through the cracks? Labour hire, contracting and outsourcing risks across the ASX 100*.

"Australian listed companies continue to remain opaque about their labour hire, contracting and outsourcing practices, leaving investors unable to assess the long-term viability of their workforce strategy.

"ACCR conducted a review of reporting by 37 ASX 100 companies in sectors including: airlines and airports, casinos, construction, mining, oil and gas exploration, property management, retail, utilities, supermarkets, and warehousing.

"The report has found:

- Less than half of companies publicly report on the total number of their labour hire and contracted workforce;
- Very few companies define and describe their labour hire and contracted workforce;
- While all companies report some health and safety data, many fail to disaggregate this data for their indirect workforce;
- Companies often use different reporting metrics to report on their direct and indirect workforces. ....

"A company's workforce mix is material to its performance, and decisions by companies about how they structure their workforces will have long term impacts on company performance and shareholder value. If companies are relying on a large proportion of 'indirect' workers to operate, then information about these workers should be included in annual reporting. ....

"Decades ago, it might have been sufficient for companies in these sectors to simply report on their 'direct employees'. The fact is now that many companies are using huge amounts of 'indirect labour' in their operations, and this is often done through complex arrangements.

"Responsible stewardship requires investors to understand how a company is managing its entire workforce, not just one segment of it. Investors must look beyond a company's direct employees, to understand the entire mix of contract types and outsourcing models that companies are deploying in their business.

"This information is relevant legally, it's relevant from a health and safety point of view, and it's relevant in understanding whether a company's workforce strategy will be sufficient in delivering long-term value for the company.....

**More:** [www.accr.org.au/news/asx-100-labour-falling-through-the-cracks/](http://www.accr.org.au/news/asx-100-labour-falling-through-the-cracks/) plus [www.accr.org.au/research/falling-through-the-cracks-labour-hire-contracting-and-outsourcing-risks-across-the-asx100-2021/](http://www.accr.org.au/research/falling-through-the-cracks-labour-hire-contracting-and-outsourcing-risks-across-the-asx100-2021/) 16 pages, 220kb

**Source:** ACCR, 31<sup>st</sup> August 2021

**Editor:** The same is likely similar for other jurisdictions including NZ. 

## Capitals Coalition: *Our Value Report*

"The Capitals Coalition develops, advocates for, and advances understanding of natural, social, human and produced capitals. We work with organisations and individuals spanning global systems to understand the value which flows from these capitals and to ensure it is included in decision-making. Collaboration, communication and shared ownership are central to our way of working. This report is part of this fundamental principle; it ..... presents the aspirations, successes and lessons learnt from this past year, as well as referencing relevant work underway. ....

"At the Capitals Coalition we empower people, organisations and governments to recognise the ways in which their wealth, health and success are underpinned by the value they receive from all four capitals; natural, social, human and produced. In 2020 we took another step towards maturity, uniting the communities working across natural, social and human capital and establishing ourselves as a Dutch foundation. It therefore felt as though it was time for us to set out how we create, preserve and erode value through our actions; hence the first Capitals Coalition '*Value Report*'. [Page 4]

"The success of organisations around the world is dependent on the value they receive from the capitals; natural capital, social capital, human capital and produced capital. [Page 6]

"Our current economic system is failing to mitigate climate change, reduce inequality and protect the natural world because organisations are unequipped to make sense of their complex relationships with these capitals, and to recognise the ways in which their activities impact on them and depend on them for success. ....

"By providing organisations with tools to identify and measure the value they receive from natural capital, social capital and human capital (as well as produced capital), we provide a holistic understanding of the system in which organisations operate, leading to integrated decision-making with broad benefits across the capitals. ...

**More:** <https://capitalscoalition.org/publication/our-value-report/> plus <https://capitalscoalition.org/wp-content/uploads/2021/08/Our-Value-Report-2020-21-.pdf> 42 pages, 2.86Mb

**Source:** Capitals Coalition, 1<sup>st</sup> September 2021

**Editor:** This is a substantial undertaking consisting of around 400 organisations engaging many thousands more with considerable support by Institute of Chartered Accountants in England and Wales) [Page 39]. 

## A Shift Toward Stricter Supply Chain Ethics Standards Signaled

"In June, Germany passed legislation toughening ethics standards for supply chains. The law requires large German companies to establish due diligence procedures to screen for human rights and environmental abuses within their global supply chains. If a violation is identified, the company must take action. If it fails to do so, it will incur a fine of up to 2% of its annual revenue. Beginning in 2023, companies with more than 3,000 employees will be affected. In 2024, the law will expand to cover companies with more than 1,000 employees, encompassing nearly 5,000 German companies.

**More:** [www.forbes.com/sites/sap/2021/07/01/germany-raises-the-bar-for-supply-chain-traceability-and-sustainability](http://www.forbes.com/sites/sap/2021/07/01/germany-raises-the-bar-for-supply-chain-traceability-and-sustainability) plus [www.dw.com/en/german-bundestag-passes-new-law-on-supply-chain-ethics/a-57855174](http://www.dw.com/en/german-bundestag-passes-new-law-on-supply-chain-ethics/a-57855174)

**Source:** *Environmental Leader*, 15<sup>th</sup> Sept 2021

**Editor:** There could be direct implications for a wide range of NZ suppliers; [www.mfat.govt.nz/en/trade/mfat-market-reports/market-reports-europe/german-supply-chain-due-diligence-legislation-and-new-zealand-suppliers-june-2021/](http://www.mfat.govt.nz/en/trade/mfat-market-reports/market-reports-europe/german-supply-chain-due-diligence-legislation-and-new-zealand-suppliers-june-2021/) 