

Certified



Corporation



Submission on the Companies (Directors Duties) Amendment Bill



Lab

Australia
& Aotearoa
New Zealand

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Image: Chia Sisters

B Lab Australia & Aotearoa New Zealand (B Lab AANZ) welcomes further discussion and focus on directors' duties and the need for businesses to be accountable to the interests of all stakeholders – people, planet, and communities – alongside shareholders. The opportunity for consultation on the Companies (Directors Duties) Amendment Bill 2021 (the Bill) is greatly appreciated.

Just over fifty years ago, Milton Friedman published his famous essay in the New York Times stating that the role of the company is to “make as much profit as possible within the rules of the game.” Since that time, the principles of the Friedman Doctrine now known as ‘shareholder primacy’, and business’ lack of accountability to its stakeholder interests, has led to significant social and environmental harm. The global movement towards an inclusive, equitable and regenerative economy that benefits all is gaining momentum and is driving an important and emergent conversation about the framework and systems of corporate governance.

B Lab’s position on the proposed amendment to the Companies Act 1993 is that, whilst it may provide welcome clarity to some directors who are just beginning to consider broader stakeholder interests in board decision making, it is not sufficient on its own to enable widespread adoption of purpose and stakeholder governance. If passed without a broad investigation into the role of business and directors in driving social and environmental outcomes in Aotearoa New Zealand, the legislative amendment alone would represent a missed opportunity to enact significant and meaningful reforms.

It is B Lab’s view that the current law already allows for directors to exercise stakeholder governance. As demonstrated by over 90 B Corps in Aotearoa New Zealand, there is no doubt that directors can consider all stakeholders whilst running successful, profitable businesses. The B Corp community and movement is growing, however it is still a small proportion of the overall business community and there is significant scope to increase adoption of stakeholder governance more broadly. Similar to the [Institute of Directors’](#) position in response to the Companies Amendment Bill on ‘*welcoming the establishment of an independent Companies Act Working Group to comprehensively review the policy settings and framework underpinning the Companies Act 1993 and other similar governance legislation*’ and the [NZLS recommendation](#) that potential changes to the Companies Act “*should follow a full policy development process*”, it is B

Lab's view that any amendment to Directors Duties should be supported with an inquiry into the current framework and system to support directors to enact change.

A new inquiry should seek to understand the current barriers to adoption of purpose and stakeholder governance in Aotearoa New Zealand, and identify necessary solutions to support directors to consider social and environmental factors and stakeholder interests within regular board decision making. The inquiry should consider how statutory directors' duties might be amended with these outcomes in mind. B Lab and the local B Corp community would be willing and active participants in such an inquiry, and some key questions are outlined within this submission.

This inquiry would be an essential step towards enabling widespread adoption of a stakeholder governance approach in Aotearoa New Zealand, to ultimately create an inclusive, equitable, and regenerative economy that benefits all and supports the country to achieve its climate and social justice ambitions.

1

Introduction

4

**The B Lab purpose
& stakeholder
governance
requirement**

2

**B Lab's position
on the Bill**

5

Case studies

3

**The purpose of
a new inquiry**

6

Appendix

Just over fifty years ago, Milton Friedman published his famous [essay in the New York Times](#) stating that the role of the company is to “make as much profit as possible within the rules of the game.” Since that time, not only has shareholder primacy, as the principles in the Friedman Doctrine have come to be known, become the singular guiding light for corporations, but these same companies have also eroded the rules of the game to allow companies to privatise profits while socialising their risks and externalities. This bias towards an unfettered version of capitalism has exacerbated inequality, hampered economic freedom for underrepresented groups, and enabled systematic warming of our climate.

Due to historic legal precedents and cultural expectations, businesses are generally expected and required to make decisions through the lens of profit maximisation for the benefit of the owners and shareholders. B Lab considers shareholder primacy to be an obstacle to creating long-term value for all stakeholders, including the owners and shareholders themselves. B Lab believes that overturning shareholder primacy is integral to making our economy work for everyone.

B Lab Australia & Aotearoa New Zealand (B Lab AANZ) welcomes further discussion on directors’ duties and the need for businesses to be accountable to the interests of all stakeholders – people, planet, and communities – alongside shareholders.

About B Lab Australia & Aotearoa New Zealand

B Lab AANZ is the regional non-profit organisation (within the [global B Lab](#) network) that oversees B Corp Certification – a globally recognised standard and movement of business as a force for good, made up of over 6,200 businesses globally. Within this network, over 90 Aotearoa New Zealand businesses are Certified B Corps, including significant and influential brands such as Kiwibank, Kathmandu, ecostore and Sharesies. The shift from shareholder primacy to stakeholder governance is a founding principle of the B Corp movement and a core part of what it means to become a Certified B Corporation. *(See Appendix A for further background on B Lab and B Corp Certification and Appendix C for a list of Aotearoa New Zealand B Corps.)*

2

B Lab's position on the Bill



2. B Lab's position on the Bill



It is now widely accepted that business' lack of accountability to stakeholder interests has led to significant social and environmental harm. The global movement towards an inclusive, equitable and regenerative economy that benefits all is gaining momentum and is driving an important and emergent conversation about the framework and systems of corporate governance.

B Lab's position on the proposed amendment to the Companies Act 1993 is that, whilst it may provide welcome clarity to some directors who are just beginning to consider broader stakeholder interests in board decision making, it is not sufficient on its own to enable widespread adoption of purpose and stakeholder governance. If passed without a broad investigation into the role of business and directors in driving social and environmental outcomes in Aotearoa New Zealand, the legislative amendment alone would represent a missed opportunity to enact significant and meaningful reforms.

It is B Lab's view that the current law already allows for directors to exercise stakeholder governance, but falls short of providing a much-needed comprehensive outline of duties and responsibilities for directors that will ensure a fit-for-purpose model of business accountability for a sustainable economic system.

As demonstrated by over 90 B Corps in Aotearoa New Zealand, there is no doubt that directors can consider all stakeholders whilst running successful, profitable businesses. The B Corp community and movement is growing, however it is still a small proportion of the overall business community and there is significant scope to increase adoption of stakeholder governance more broadly. Similar to the [Institute of Directors'](#) position in response to the Companies Amendment Bill on '*welcoming the establishment of an independent Companies Act Working Group to comprehensively review the policy settings and framework underpinning the Companies Act 1993 and other similar governance legislation*' and the [New Zealand Law Society](#) recommendation that potential changes to the Companies Act "*should follow a full policy development process*", it is B Lab's view that any amendment to directors' duties should be supported with an inquiry into the current framework and system to support directors to enact change.

3

The purpose of a new inquiry



3. The purpose of a new inquiry



B Lab believes that further understanding, evidence of best practice, and guidance for directors on implementation of stakeholder governance in Aotearoa New Zealand is required to make any legislative reform effective. This is informed by B Lab's view of the evolving position of many directors; there is little doubt about whether stakeholder interests can and should be considered, rather there is an increasing concern about the extent to which those interests should be considered and acted on. The proposed Bill does not go far enough to explore this evolving challenge and thus drive needed change in how directors' duties operate.

A new government inquiry should seek to understand the current barriers to adoption of purpose and stakeholder governance in Aotearoa New Zealand, and identify necessary solutions to support directors to consider social and environmental factors and stakeholder interests within regular board decision making. The inquiry should consider how statutory directors' duties might be amended with these outcomes in mind. B Lab and the local B Corp community would be willing and active participants in such an inquiry. Key questions to address should include:

- Under what circumstances do directors consider it necessary to act in the short-term financial interests of a company, in particular where doing so is to the detriment of wider stakeholders?
- How can a stakeholder governance model lead to businesses delivering positive impacts to Aotearoa New Zealand, and avoid externalising negative impacts?
- Given the changing expectations of businesses, why have the majority of Aotearoa New Zealand businesses not yet adopted a stakeholder governance approach?
- What can Aotearoa New Zealand learn and/or apply from other jurisdictions that are evolving legislation to balance stakeholder and shareholder interests?
- To what extent should directors be challenged on failing to consider wider interests, and is the regime of liability/accountability fit for purpose?

This inquiry is an essential step towards enabling Aotearoa New Zealand to achieve its climate and social justice ambitions. While there is a broader group of businesses beyond the B Corp community that are considering social and environmental impacts in regular decision making, B Lab believes it is still a small proportion of the total business community. If Aotearoa New Zealand is to achieve its goals of becoming a regenerative, equitable nation, all businesses must be encouraged and supported to embed these principles and practices.

4

The B Lab purpose & stakeholder governance requirement



4. The B Lab purpose & stakeholder governance requirement

Community expectations of the accountability of corporations in respect to their impact on the broader range of stakeholders has shifted in recent times. Corporations are being judged by higher standards, and their reputation (and consequently their financial position) can be impacted when they fall short. In this context, B Corps are leading the way by embedding their intention to hold themselves to that higher standard within their governing documents, as part of the understanding between each B Corp company and its shareholders and directors as to how the company conducts its business.

In Australia and Aotearoa New Zealand, to become a Certified B Corporation (alongside other performance and transparency requirements) a company must embed a public benefit purpose and stakeholder governance commitment into its company constitution (also referred to as the *legal requirement* or *purpose and stakeholder governance requirement*).

Embedding corporate purpose and stakeholder consideration commitments into a company constitution sends a clear message about what the company considers are its long term best interests. In turn, the constitution changes support boards to secure long term alignment between shareholders, directors, and management. It helps ensure that changes in management, capital raising, annual planning processes, and even changes in economic conditions, do not disrupt the company's approach to governance and its commitment to stakeholder consideration.

B Lab's benefit purpose and stakeholder clauses (*see Appendix B for further detail*), now adopted by 52 Aotearoa New Zealand B Corps, hold directors to a higher degree of accountability than the current law and the Bill by making it a requirement for the directors of those businesses to consider social and environmental factors. Those directors manage this accountability through embedding governance practices best suited to their context. This may include additional board committees, management reporting, and direct stakeholder engagement. Although this sets a higher bar for governance practices, directors are still free to determine the relevant weighting of the various interests that need to be balanced. B Lab believes this adaptable approach is necessary both to account for companies of different sizes, locations, and sectors, and to operate within current directors' duties.

4. The B Lab purpose & stakeholder governance requirement (cont.)

B Lab is of the view that it is already well-established at law that it is prudent for directors to consider the impact of proposed decisions on the interests of all relevant stakeholders. Evidence suggests that an adverse impact on any stakeholder interest is likely to prejudice the general interests of the company as a whole over time. This is also reflected in the wording of Dr Webb's Bill which uses the words "to avoid doubt", suggesting that the intention is to clarify the existing legal position rather than to introduce a substantial reform.

As stated earlier, while B Lab does not oppose the change and is supportive of the intention to encourage wider adoption of stakeholder consideration, we believe the Bill is not sufficient on its own to achieve this goal. As such, it is B Lab's view that an inquiry is needed as to why this approach is not already being adopted and how directors might be held accountable for wider social and environmental considerations, in addition to the current proposed legislative reform.

The wider business community must not wait for legislative reform to begin taking its responsibilities to stakeholders seriously. B Corps and others are already embedding stakeholder governance practices (in accordance with their duties under the current Companies Act and the B Corp requirements) and we implore more businesses to follow their lead and contribute to an inclusive, equitable, and regenerative economy. The following section outlines B Corp case examples of how businesses in Aotearoa New Zealand are already effectively adopting stakeholder governance practices.

5

Case studies



5. Case studies | B Corps increasing accountability and improving governance



The purpose and stakeholder governance requirement was introduced for B Corps in Aotearoa New Zealand in 2020 and is currently being adopted by all B Corps with support and guidance from B Lab. Existing B Corps have a grace period to adopt the changes, while new B Corps must adopt the changes to achieve certification.

As at 17 January 2023, of the 93 Certified B Corps in Aotearoa New Zealand, over half (52) have updated their constitution to reflect this approach to stakeholder governance. This includes well-known Kiwi businesses such as Kiwibank, Sharesies, Ozone Coffee, Pic's Peanut Butter, Chia Sisters and Toitū Envirocare, with the remainder in progress (or exempt due to operating with different company structures). The Aotearoa New Zealand B Corp community represents over \$3.3 billion in turnover and 6,500+ workers. *(See the full list of Aotearoa New Zealand B Corps in Appendix C).*

As part of the B Impact Assessment (the framework used to assess Certified B Corps), businesses are rewarded for stakeholder governance practices such as:

- Conducting regular materiality assessment and stakeholder mapping to identify the company's biggest positive and negative impacts on people and planet.
- Stakeholder representation at board level (e.g. indigenous, environmental expertise, worker voice).
- Formal and regular processes for stakeholder engagement (e.g. surveys, focus groups, research studies, community meetings).
- Social and environmental performance included in all board reports - presented against agreed KPIs.
- Employee training of how social and environmental factors impact their roles; incentives for meeting social and environmental KPIs; inclusion of social and environmental factors in job descriptions.

See the following pages for examples of how B Corps are holding themselves accountable for the consideration of social and environmental factors in decision making.

5. Case studies | B Corps increasing accountability and improving governance (cont.)



Kiwibank became a B Corp in 2021, being the second bank (after the Co-op Bank) to certify in Aotearoa New Zealand.

CEO Steve Jurkovich said at the time of their certification: “*B Corp Certification will give our customers confidence Kiwibank is doing good, acting responsibly, and considering future generations through its products, practices, and profits as we deliver on our purpose of making Kiwi better off... It is my personal belief all business should be conducted as if people and place matters.*” [See the full article here](#)

Kiwibank adopted the B Corp purpose and stakeholder clauses into its constitution at the end of 2022, with approval from its shareholder, Kiwi Group Holdings Limited, an entity that is ultimately owned by the government.

Kiwibank’s purpose of ‘making Kiwi better off’ has always been a guiding light for the business, but Julia Jackson, Kiwibank’s Head of Purpose and Sustainability, says that the framework of stakeholder governance gave them an external framework and structure to consider and measure the impact they were having towards that goal. It has led to more formal tracking of social and environmental metrics within the business which ultimately leads to faster improvements than if it were not being held accountable to its purpose and stakeholder considerations.



5. Case studies | B Corps increasing accountability and improving governance (cont.)



Chia Sisters is a leading Nelson-based drinks business launched in 2012 and became a Certified B Corp in 2021. They were Nelson's first Living Wage employer and in 2018 built NZ's first solar-powered juicery. Despite already having strong sustainability credentials as a business, pursuing B Corp Certification in 2021 provided them with additional credibility as well as a framework for continuous improvement. The unique approach of the B Corp standards, based around stakeholder governance, challenged them to properly map and understand their positive and negative impacts on their workers, community, customers and the environment. This has led to numerous positive changes in the business and a greater awareness of sustainability issues and solutions at all levels from employees to directors. Cofounder Florence Van Dyk says:

"Embedding stakeholder governance at Chia Sisters has helped us drive sustainability innovation as our employees are more empowered to make change. With improved processes and greater accountability, through B Corp sustainability is no longer implemented via a top-down approach at Chia Sisters. Each team member can innovate sustainable ideas to make change and because they each bring unique perspectives to that process, our impact is greater."

"When you are operating in a system, you cannot see the negative impact you're having until you're made aware of it or you go actively looking. The B Corp process has forced us to take steps that we hadn't previously prioritised, such as switching to more ethical banking and introducing blind recruitment processes."



5. Case studies | B Corps increasing accountability and improving governance (cont.)



allbirds

Allbirds is a US-based sustainable footwear business, co-founded by Aotearoa New Zealand ex-All Whites player, Tim Brown. Founded in 2014, it became a Certified B Corp in 2016 and grew to become a \$1.4 billion company in just four years by 2018 with its merino-based shoes.

Allbirds is incorporated as a “Public Benefit Corporation” (PBC) in the United States – a specific corporate status that requires the business to pursue a greater level of purpose and consider its impacts on all stakeholders, not just shareholders. Below is an excerpt from [a letter](#) to CEOs written by cofounder Joey Zwillinger:

“Adopting this governance framework has legal tradeoffs. On one hand, it provides broader latitude to executives to act on behalf of public beneficiaries in addition to shareholders. On the other hand, it also creates liabilities for companies and its executives such that investors can hold the company accountable to achieving the public benefits it has chartered in its governance documents. This is flexibility and accountability. Great leaders should have both, but it takes courage and a sense of responsibility for what the executive’s role is in the world.

Finally, one might wonder whether benefit governance is necessary, and given the wide latitude the business judgment rule gives executives in Delaware Corporations, it is a reasonable doubt. In considering this question, it is important to remember that company leadership changes. The only way to enshrine this approach into the genetic code of a company is to put it in its legal governance structures. This ensures generations of leaders uphold the obligation, not just to shareholders, but to society more broadly.”



5. Case studies | B Corps increasing accountability and improving governance (cont.)



Sharesies is an Aotearoa New Zealand tech business creating financial empowerment for Kiwis through its accessible investment platform. Sharesies became a B Corp in 2019, only a year after launching, which meant the company embedded many of the B Corp ways of working into their business from the outset. At its recent recertification in 2022, Sharesies had grown to over 200 staff and 500,000+ customers in only three years.

Brooke Roberts, cofounder and 3EO (a CEO role shared between three people), says that embedding purpose and stakeholder governance into the company constitution has been a guiding principle helping the company to identify ways in which stakeholder voices can be more clearly heard as part of decision making processes.

Some of the practices Sharesies has implemented as a result include [appointing a Future Director](#) to include more diverse perspectives at board level, and more structured engagement with customers to measure the impact of its work.



6

Appendix



6. Appendix | A. Background on B Lab and B Corp Certification



B Lab is the non-profit network transforming the global economy to benefit all people, communities and the planet. Founded in 2006, B Lab began with the idea that businesses could be a force for good and that businesses could lead the way towards a new economic system that would be more inclusive, equitable, and regenerative. B Lab is represented in the region by B Lab Australia and Aotearoa New Zealand Limited.

B Lab is best known for certifying B Corporations, which are companies that meet high standards of social and environmental performance, accountability, and transparency. It also delivers programmes, campaigns, and tools that support a wider societal change to shift the behaviour, culture and structural underpinnings of capitalism.

To become a Certified B Corp, businesses must meet an 80-point minimum (out of approximately 200) in the B Impact Assessment, an holistic assessment of the business' impacts across five key areas: governance, workers, community, environment, and customers. Additionally, the company must embed purpose and stakeholder governance within its foundational documents or company constitution, and demonstrate accountability and transparency by disclosing its record of performance in a [public B Corp profile](#).

6. Appendix | B. The B Corp purpose and stakeholder governance requirement



Fifty years ago, Milton Friedman published his famous essay in the New York Times stating that the role of the company is to “make as much profit as possible within the rules of the game.” Since that time, not only has shareholder primacy, as the principles in the Friedman Doctrine have come to be known, become the singular guiding light for corporations, but these same companies have also eroded the rules of the game to allow companies to privatise profits while socialising their risks and externalities. This bias towards an unfettered version of capitalism has exacerbated inequality, hampered economic freedom for underrepresented groups, and enabled systematic warming of our climate.

Due to historic legal precedents and cultural expectations, businesses are generally expected and required to make decisions through the lens of profit maximisation for the benefit of the owners and shareholders. B Lab considers shareholder primacy to be an obstacle to creating long-term value for all stakeholders, including the owners and shareholders themselves. B Lab believes that overturning shareholder primacy is integral to making our economy work for everyone.

To do this, B Lab requires all Certified B Corporations to amend their company constitution by inserting a ‘purpose clause’ and a ‘stakeholder clause’ (also known as ‘the legal requirement’). B Corps adopt a framework that requires them to consider the impact of their decisions on all of their stakeholders – a model known as stakeholder governance. This legally binding framework:

- creates alignment between the company’s shareholders, directors and management team to ensure its commitment to consider stakeholders,
- ensures that the company will continue to practise stakeholder governance even after capital raises and leadership changes,
- ensures that B Corps remain legally accountable to all of their stakeholders – workers, communities, customers, suppliers, and the environment – not just shareholders, and
- ensures directors can act in confidence when fulfilling their duties, making it clear that the best interests of the company include consideration of stakeholders.

6. Appendix | B. The B Corp purpose and stakeholder governance requirement (cont.)

The B Corp purpose and stakeholder governance requirement is different in legal jurisdictions around the world. 51 jurisdictions including Italy, Colombia, France, Peru, Rwanda, Uruguay, Ecuador, British Columbia, and Canada, as well as 44 U.S. states, Puerto Rico, and the District of Columbia (Washington, D.C.) have stakeholder governance legislation which differs based on the degree of stakeholder consideration required. Some demand the triple bottom line of people, planet, and profit; others require a double bottom line of purpose and profit.

In other jurisdictions, including Aotearoa New Zealand, where enabling legislation is not needed because the current interpretation of corporation law permits a stakeholder governance approach, B Lab advocates for companies to adopt mandatory stakeholder governance commitments within their own legal frameworks. This typically requires modification of company constitutions, articles of incorporation, or other formation documents, in order to embed the same structures that feature in benefit corporation laws.

The specific wording of these clauses in Aotearoa New Zealand is set out below:

B Lab Purpose and Stakeholder Clauses - to be inserted into Company Constitution

1. The purpose of the Company is to deliver returns to shareholders whilst having an overall positive impact on society and the environment.
2. In discharging their duties under this constitution, the Companies Act and the general law, the directors or other officers of the Company:
 - a. will include in their consideration the following factors
 - i. the likely consequences of any decision or act of the company in the long term; and
 - ii. the interests of the company's employees; and
 - iii. the need to foster the company's business relationships with suppliers, customers and others; and
 - iv. the impact of the company's operations on the community and the environment; and
 - v. the desirability of the company maintaining a reputation for high standards of business conduct; and
 - vi. the interests of the shareholders of the company; and
 - vii. the ability of the company to create an overall positive impact on society and the environment; and
 - b. need not give priority to a particular factor referred to in paragraph (a) over any other factor (included in paragraph (a) or otherwise).

6. Appendix | C. Certified B Corps in Aotearoa NZ



Business name	Year certified
Almighty Beverages Ltd	2022
AWWA	2022
Banqer	2018
BeeNZ Ltd	2022
Better Packaging Co	2020
BioBalance Ltd	2018
Blue Frog Breakfast	2022
Boma New Zealand	2022
Brightly Solutions Limited	2020
Brown Bread Ltd	2015
CaliWoods Ltd	2021
CarbonClick Limited	2022
Catapult Limited	2022
Chia Sisters	2021
Circularity	2022
Cogo	2019
Collective Intelligence	2018
Crank	2022
D3 Digital Limited	2021
Dignity	2020
DNA Design	2022
Duffle & Co. Ltd	2017
Eagle Direct Ltd (Eagle Group)	2012
ecostore	2021
Education Perfect	2020
Emma Lewisham	2021
Epi-interactive	2022
Ethique	2015
Fix & Fogg	2020

Business name	Year certified
Food Nation	2022
Gemelli Consulting	2022
GoodSense	2022
Gourmate Pet Treat Co.	2022
GravityLab Ltd	2021
Green Business HQ Ltd	2019
Greenfern Industries	2022
Grow Good	2016
Heilala Vanilla	2022
Honeywrap	2022
International Volunteer HQ (IVHQ)	2015
Jeuneora	2022
Just Add Lime	2021
Karma Drinks	2022
Kathmandu	2019
Kin	2022
Kiwibank Limited	2021
Kowtow Clothing Ltd	2022
Like-Minded Learning Ltd	2020
LilyBee Wrap	2020
Little Yellow Bird	2016
Maggie Marilyn Ltd	2022
Manukora Limited	2022
Mayne Wetherell	2020
Method Recycling	2019
Moneyworks NZ Ltd	2022
MRCagney	2022
NEO Leaders Limited	2021
Ngātahi Communications	2019

6. Appendix | C. Certified B Corps in Aotearoa NZ (cont.)



Business name	Year certified
Nicholson Consulting	2022
noho	2021
NSPR Limited	2022
Optimal Workshop	2022
Orba Shoes	2021
Owen River Lodge	2022
Ozone Coffee Roasters International	2022
Pathfinder	2020
Peoples Coffee Limited	2017
Pic's Peanut Butter	2022
Raglan Food Holding Co. Limited	2021
Redvespa Consultants Ltd	2018
Sawmill Brewery	2019
Scafit Ltd	2022
Sharesies	2019
Springload Te Pipitanga	2019
Stuff Limited	2022
Synlait Milk Limited	2020
Tax Traders Ltd	2022
Taylor Pass Honey Co	2022
Te Rehe Group Limited	2022
Tennent Brown Architects	2022
The Co-operative Bank	2021
The Hello Cup Company Limited	2021
The Whole Story	2022
thinkstep-anz	2018
Toitū Envirocare	2019
Tuhoe Tuawhenua Trust T/A Manawa Honey NZ	2022
twiice New Zealand LTD	2022

Business name	Year certified
Untouched World	2021
Volpara Health Technologies Ltd	2022
Wild Clean	2022
Workplace Assessment & Solutions Ltd	2022
Write Limited	2021
Zay Limited	2022



Thank you

Contacts:

Qiulae Wong, Aotearoa New Zealand Manager
qiulae.wong@bcorporation.com.au | +64 21 320 619

Angie Farrugia, Director of Communications
angie.farrugia@bcorporation.com.au | +61 422 929 450