

## Applying Global Sustainable Rule of Law and Compliance Systems Codex

Environmental Social Governance ("ESG")

> 12 Global Stock Exchanges ESG Disclosure Criteria

- 1. NASDAQ
- NYSE
- 3. London Stock Exchange
- 4. Stock Exchange of Hong Kong
- 5. Singapore Exchange
- 6. Shanghai Stock Exchange
- 7. Shenzhen Stock Exchange
- 8. Tokyo Stock Exchange
- 9. Brazil Stock Exchange
- 10. Nigerian Exchange Limited
- 11. Taiwan Stock Exchange
- 12. Taipei Exchange

International, Regional, Multilateral and National Laws and Regulations

- Codex is reviewed and updated on an ongoing basis
- A master DD questionnaire is used to measure, monitor and report on sustainability criteria over a 5-year period

11 Disclosure Frameworks

- 1. Global Reporting Initiative ("GRI")
- 2. Sustainability Accounting Standards Board ("SASB")
- 3. Task Force on Climate Related Financial Disclosures ("TCFD")
- 4. Task Force on Nature Related Financial Disclosures ("TNFD")
- 5. International Integrated Reporting Council ("IIRC")
- 6. United Nations Guiding Principles Reporting Framework ("UNGP")
- 7. Climate Disclosure Standards Board ("CDSB")
- 8. CDP ("Formerly Climate Disclosure Project")
- 9. United Nations Global Compact ("UNGC")
- 10. United Nations Sustainable Development Goals ("UNSDGs")
- 11. Sustainable Stock Exchanges Initiative ("SSE")

90+ Supply Chain Criteria

Supply Chain Criteria from a Major Global Supply Chain Equator Principles ("EP")/
International Finance
Corporation ("IFC")
Performance Standards

22 Global Banks' Interpretation and Methodologies for Equator Principles and IFC Performance Standards

- . JP Morgan Chase
- 2. Citi Bank
- 8. Wells Fargo
- 4. Goldman Sachs
- 5. Bank of America
- 6. HSBC
- 7. Standard Chartered
- 8. Credit Suisse
- 9. Yuanta Commercial Bank
- 10. Mizuho Bank
- 11. Bank of Taiwan
- 12. Taishin Bank

- 13. Taipei Fubon Bank
- 14. Mega Bank
- 15. O-Bank
- 16. First Commercial Bank
- 17. E.Sun Bank
- 18. CTBC Bank
- 19. ING Bank
- 20. Cathay United Bank
- 21. Bank Sinopac
- 22. Deutsche Bank

- 65+ International
  Standards, Agreements
  and Protocols
- 1. Industry Standards
- 2. Multilateral Frameworks
- 3. Treaties
- 4. Protocols
- 5. International Laws
- 6. Applicable National and Local Laws and Regulations
- 7. Applicable International

- Tribunal Rulings Guidelines
- 9. Surveys

8.

10. Due Diligence Guidance Documents

## **Creators of Dharma Codex**

- The Dharma Codex was Created by People Under 30 Years Old With No Conflicts of Interest Unlike Regulators, Banks, Institutional Investors and Companies
- The Creators Are Only Interested in Preserving the Environment for Future Generations. This Group of Young Individuals Recognized the Importance of Protecting the Environment and Felt That it was Their Responsibility to Act and Create Dharma Codex
- The Youth-led Movement Behind the Dharma Codex is Part of a Larger Trend of Young People Taking Action on Issues that Impact their Future and that of all Living Beings
- The Prior Generations are Responsible for the Climate Catastrophe, they Focused on Maximizing Profits at the Expense of Life on Earth. Only the New Generations Care Enough About the Planet to Save it

#### **Australia**

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#### **India**

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#### **United States**

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- Claire Hong, Pitzer '25
- James Lee, King's College London '26
- Victoria Lee, UCI '16
- Phoebe Autio, University of British Columbia 20
- Lei Hsin, Mount Holyoke '26
- Elliotte Lin, Texas A&M University '28

# Dharma Codex Creators' From Multiple Territories



**Australia** 



**Hong Kong** 



**Thailand** 



Canada



India



**United Kingdom** 



**China** 



**Mexico** 



**United States** of America



**Costa Rica** 



**Singapore** 



**Honduras** 



**Taiwan** 

## **Conclusion**

#### A New Generation has Developed Dharma Codex, a System that:

- ► Focuses on Balancing the Needs of All Stakeholders and not Just Maximizing Shareholder Profit
- Avoids Greed, Desire and Lust
- ▶ Develop, Plan and Implement a Concrete Dharma Codex Compliance Market Shaping Result to Implement Energy Transition and Decarbonization
- ▶ Re-Sets and Transforms Business as Usual Mentality
- Is Free of Abuses and Conflicts of Interests
- Creates Systems that Force Regulators and Regulated Entities to Monitor, Measure and Report on All Dharma Codex Criteria
- Creates Sustainable Rules of Law and Compliance Standards
- Delivers a Whole of Government and Whole of Society Effort to Decarbonize and implement Energy Transition

