

EMJ.NEXUS

INSTITUTIONAL GUIDE SERIES

# 128 MME MAPPING

IFRS ISSB + SASB  
DIRECT MAPPING

ESRS TOPIC ROUTING  
GUIDELINES

From Participation to Evidence.  
From Evidence to Trust.

DMG02 / ESRS

PUBLICATION MASTER v1.0

EMJ.LIFE

# 128 MME MAPPING

## IFRS ISSB + SASB DIRECT MAPPING

## ESRS TOPIC ROUTING GUIDELINES

*From Participation to Evidence. From Evidence to Trust.*

*Governance-controlled ESRS double-materiality and topic-routing edition*

| Control field        | Value                                                                                                                                                                                                                             |
|----------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Coverage             | 128 MME tasks: A01-1 through B14-4                                                                                                                                                                                                |
| IFRS/SASB governance | Direct evidence mapping; subject to entity context and applicable standard requirements                                                                                                                                           |
| ESRS governance      | Materiality-governed topic routing under EMJ-ESRS-INTEGRATION-2026 v1.1                                                                                                                                                           |
| Default ESRS state   | PENDING-DMA                                                                                                                                                                                                                       |
| ESRS vintage         | European Commission-adopted revised ESRS C(2026) 5010 (3 July 2026), target-state during European Parliament and Council scrutiny; not presented as legally applicable until scrutiny and required legal publication are complete |
| Source basis         | Latest controlled canonical MME source set                                                                                                                                                                                        |
| Document code        | EMJ-DMG02-ESRS-2026                                                                                                                                                                                                               |
| Version              | 1.2 Final Verified Guidelines                                                                                                                                                                                                     |
| Release date         | 6 August 2026                                                                                                                                                                                                                     |
| Governing master     | EMJ-ESRS-INTEGRATION-2026 v1.1 Corrected Governance Master                                                                                                                                                                        |
| Route status         | Candidate topic routing only; entity-specific double materiality and legal applicability review required                                                                                                                          |
| Document owner       | EMJ.NEXUS Governance                                                                                                                                                                                                              |

**ARCHITECTURE RULE** IFRS ISSB + SASB routes are direct evidence mappings. ESRS routes are candidate topic routes governed by entity-specific double materiality; no MME task independently establishes ESRS compliance.

**PENDING-DMA / REGULATORY VERSION** PENDING-DMA means an ESRS candidate route has been identified but is not yet an active material disclosure or compliance conclusion. Activation requires an entity-specific double materiality assessment of impacts, risks and opportunities, reporting boundaries and value-chain context. Regulatory basis: revised ESRS C(2026) 5010, adopted by the European Commission on 3 July 2026 as a target-state text during European Parliament and Council scrutiny.

# PUBLICATION IDENTITY

A controlled institutional publication within the EMJ.NEXUS Guide Series.

| Series             | EMJ.NEXUS Institutional Guide Series                                    |
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| Guide              | DMG02 — ESRS Topic Routing Guidelines                                   |
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| Coverage           | 128 MME task mappings: A01-1 through B14-4                              |
| Governing Master   | EMJ-ESRS-INTEGRATION-2026 v1.1 Corrected Governance Master              |
| Series design role | ESRS edition under the EMJ.NEXUS Institutional Guide Publication Master |

**PUBLICATION CONTROL** Visual standardisation does not alter the authority, materiality, mapping or release controls of the content baseline.



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| Publisher profile       | Controlled institutional value                                                                                                         |
|-------------------------|----------------------------------------------------------------------------------------------------------------------------------------|
| Legal publishing entity | EMJ LIFE HOLDINGS PTE. LTD.                                                                                                            |
| Public-facing brand     | EMJ.LIFE                                                                                                                               |
| Jurisdiction            | Singapore                                                                                                                              |
| Institutional role      | Pre-Disclosure Evidence Infrastructure provider and research institution                                                               |
| Publication function    | Independent development, governance and release of evidence-infrastructure methodologies, mappings and controlled institutional guides |
| Institutional registry  | <a href="https://www.emj.life/institutional-registry">https://www.emj.life/institutional-registry</a>                                  |

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- TISFD Alliance membership and participation in people-related and inequality-related disclosure development;
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As of 6 August 2026, EMJ.LIFE and Anderson Yu had completed ten documented external submissions across public consultations, institutional surveys, research open calls and an international conference paper submission. These engagements included organisational and individual responses concerning the ISSB and SASB Standards, ESRS-40a, the Corporate Sustainability Due Diligence Directive, Singapore Sustainability Disclosure Standards, TNFD, GRI, SBTN, TISFD and sustainable-finance market supervision.

These engagements informed the treatment of reporting boundaries, double materiality, interoperability, proportionality, evidence provenance, value-chain traceability, assurance readiness and machine-readable evidence structures reflected in these Guidelines.

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The following matrix records how recurring implementation questions identified through documented external engagement informed controlled design considerations in this edition. It is a methodological provenance record, not a claim of institutional approval or co-development.

| Institutional context  | Implementation question tested                                                     | Control informed                                                                              |
|------------------------|------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------|
| ISSB / SASB            | Investor decision-usefulness, industry applicability and proportionality           | Direct IFRS S1/S2 evidence routing, SICS-based SASB routes and proportionality boundaries     |
| GRI-related engagement | Impact materiality, topic routing and reporting boundary                           | Separation of impact-materiality routing from ESRS double-materiality activation              |
| ESRS-40a               | Mixed reporting boundaries, faithful representation and cross-border comparability | PENDING-DMA default state, boundary declaration, scope traceability and no-inference controls |
| CSDDD                  | Value-chain risk prioritisation, monitoring and evidence continuity                | Evidence-lineage, source ownership and monitoring-continuity controls                         |
| Singapore SDS          | National implementation, connected reporting and assurance readiness               | Evidence sufficiency, release readiness and connected-information controls                    |
| TNFD / SBTN            | Location, baseline, provenance, confidence and lower-traceability environments     | Location/context metadata, source-type differentiation and maturity-state controls            |
| TISFD                  | People-related impacts and system-level propagation                                | Participation-to-evidence lineage and multi-level outcome routing                             |
| ESMA                   | Institutional usability, supervisory relevance and financial-market resilience     | Reusability, interoperability and cross-context continuity controls                           |

Controlled consultation records and submission evidence are maintained separately within the EMJ.LIFE International Consultation Record. They are not incorporated into task-level mappings as normative sources and do not override the authority hierarchy established in Part 1.

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| Control field           | Controlled value                                                                                                      |
|-------------------------|-----------------------------------------------------------------------------------------------------------------------|
| <b>Governing Master</b> | Institutional Sustainability Disclosure Audit Protocol & Taxonomy Registry — ESRS 2026 Target-State Governance Master |
| <b>Document code</b>    | EMJ-ESRS-INTEGRATION-2026                                                                                             |
| <b>Version</b>          | 1.1 Corrected Governance Master                                                                                       |
| <b>Release date</b>     | 20 July 2026                                                                                                          |

# INDEPENDENT PUBLICATION CONTROL

## EMJ.NEXUS IFRS ISSB + SASB Direct Mapping Guide

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| Control field                  | Controlled value                                                                                                                                                                                                                                                                               |
|--------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Controlled relationship</b> | Governs DMG02, the 128 MME Mapping ESRS migration, materiality activation states, evidence and audit routing, controlled registries and conforming system configurations.                                                                                                                      |
| <b>Authority precedence</b>    | Published EU law and the final legally effective ESRS prevail, followed by official Commission annexes, corrections and implementation guidance; the Governance Master controls EMJ.NEXUS routing, evidence and audit implementation; this Guide operationalises those controls at task level. |
| <b>Controlled availability</b> | Maintained as a separate controlled companion document and distributed with this Guide as part of the same controlled publication package. The Master is not incorporated by reproduction into this Guide.                                                                                     |
| <b>Change trigger</b>          | Legal publication, scrutiny outcomes, official correction or guidance, revision of the Governance Master, or a controlled schema or release-rule change triggers impact assessment and revalidation of this Guide and affected task-level mappings.                                            |

Controlled document hierarchy

**Published EU law and final ESRS → official technical sources → Governance Master → DMG02 Guide → 128 MME task mappings and controlled system outputs.**

The Guide and its Governing Master shall retain independent document codes, versions, release records and integrity controls. A change to either document does not silently amend the other; the applicable change-control process must identify, approve and record every consequential update.

## PART 1 - PURPOSE, SCOPE AND AUTHORITY

### 1.1 Scope and Applicability

These Guidelines apply to the ESRS routing portions of the 128 MME task mappings, their controlled registries, machine-readable outputs, evidence packages and release workflows. Every ESRS route remains PENDING-DMA unless and until an authorized entity-specific double materiality assessment activates the relevant topic and disclosure relationship under the applicable law.

### 1.2 Purpose and Authority

The purpose of these Guidelines is to translate the requirements, control principles, and decision boundaries established by EMJ-ESRS-INTEGRATION-2026 v1.1 Corrected Governance Master into consistent, traceable, and operational rules for IFRS ISSB and SASB direct evidence mapping and ESRS materiality-governed topic routing within EMJ.NEXUS.

These Guidelines apply to all relevant EMJ.NEXUS governed datasets, task-level mapping documents, controlled registries, machine-readable outputs, evidence packages, implementation workflows, and other controlled deliverables produced within their defined scope. They shall be applied together with the applicable Governance Master, official source standards, controlled taxonomies, approved data schemas, and release-gate requirements.

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Where any inconsistency arises, the following order of authority shall apply:

1. Applicable laws and regulatory requirements;
2. Official standards, amendments, interpretations, and publications issued by the relevant standard-setting or regulatory bodies;
3. The applicable EMJ.NEXUS Governance Master;

4. These Guidelines;

5. Task-level mapping documents, controlled registries, implementation records, and machine-readable outputs. These Guidelines may support the identification of candidate mappings, routes, classifications, disclosure relationships, or evidence pathways. They do not, by themselves, establish materiality, applicability, compliance, conformity, disclosure obligations, or assurance conclusions. Such determinations must be completed by the appropriately authorized entity or responsible decision-maker under the applicable standard, reporting boundary, materiality lens, jurisdiction, and reporting period.

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Any substantive modification to the scope, authority, control logic, source hierarchy, mapping methodology, or decision boundaries established by these Guidelines shall be subject to formal version control, documented approval, and the applicable EMJ.NEXUS governance and release procedures.

## 1.3 Governance Basis

| Layer        | Controlled treatment                                                                                                       |
|--------------|----------------------------------------------------------------------------------------------------------------------------|
| IFRS S1/S2   | Direct evidence-reference mapping; reassess against entity facts, material information and the applicable standard version |
| SASB/SICS    | Candidate industry/topic/metric routing; validate the entity's industry classification and technical protocol              |
| ESRS         | Candidate topic → materiality state → specific ESRS 2 DR → GDR role → topical DR; default state PENDING-DMA                |
| EMJ controls | Evidence-lineage and workflow controls supporting evidence quality; not statutory technical requirements of IFRS or ESRS   |

## 1.4 ESRS Controlled States

| State                 | Meaning                                                             |
|-----------------------|---------------------------------------------------------------------|
| PENDING-DMA           | Candidate route only                                                |
| MATERIAL-ACTIVE       | Entity DMA has activated the topic and related material information |
| NON-MATERIAL-REJECTED | Excluded with controlled rationale and Rejection Log ID             |
| SUPPLEMENTARY         | Presented separately as supplementary information                   |
| ENTITY-SPECIFIC       | Material IRO requires entity-specific disclosure                    |

# PART 2 - 128 TASK PROFILES

## A01: Exhibition Participation

### A01-1: Green Ticket

| Domain: Event Participation | Category: Events & Public Engagement | Source: A01-1 Green Ticket MME Mapping

#### IFRS S1 Direct Mapping

| Reference | Official name                                                                                    | Routing relevance |
|-----------|--------------------------------------------------------------------------------------------------|-------------------|
| S1.45     | Metrics and Targets Used to Measure and Monitor Sustainability-related Risks and Opportunities   | High              |
| S1.46     | Metrics Used by the Entity to Measure and Monitor Sustainability-related Risks and Opportunities | High              |
| S1.50     | Entity-defined Metrics and Required Explanations                                                 | Medium            |
| S1.52     | Consistency of Metrics Over Time                                                                 | High              |
| S1.53     | Clear Definition and Explanation of Metrics                                                      | High              |
| S1.55     | Industry-based Metrics and Sustainability-related Risks and Opportunities                        | Medium            |
| S1.58     | Industry-based Disclosure Topics and Metrics Consideration                                       | Medium            |

#### IFRS S2 Direct Mapping

| Reference | Official name                                                   | Routing relevance |
|-----------|-----------------------------------------------------------------|-------------------|
| S2.27     | Climate-related Metrics and Targets                             | Medium            |
| S2.28     | Metrics Used to Monitor Climate-related Risks and Opportunities | Medium            |
| S2.32     | Industry-based Climate Metrics                                  | Medium            |
| S2.33     | Climate-related Targets                                         | Medium            |
| S2.34     | Progress Monitoring Against Climate Targets                     | Medium            |
| S2.37     | Cross-industry and Industry-based Metrics                       | Medium            |

#### SASB Direct Mapping via SICS

| Disclosure topic    | Potential supporting metric              | Activity metric         | Potential sectors                                                                                                       |
|---------------------|------------------------------------------|-------------------------|-------------------------------------------------------------------------------------------------------------------------|
| Community Relations | Verified Attendance Count                | Participation Volume    | Technology & Communications, Financials, Services, Infrastructure, Healthcare, Food & Beverage, Resource Transformation |
| Customer Welfare    | Sustainability Event Participation Count | Participation Frequency |                                                                                                                         |

| Disclosure topic         | Potential supporting metric     | Activity metric   | Potential sectors |
|--------------------------|---------------------------------|-------------------|-------------------|
| Employee Engagement      | Stakeholder Participation Count | Stakeholder Reach |                   |
| Human Capital Management |                                 |                   |                   |
| Stakeholder Engagement   |                                 |                   |                   |

### ESRS Materiality-Governed Topic Routing

| Candidate code | Route                   | Sub-topic / derivation                                             | State       | Routing relevance | Specific DR status            |
|----------------|-------------------------|--------------------------------------------------------------------|-------------|-------------------|-------------------------------|
| GOV-4          | ESRS 2 cross-cutting DR | Candidate cross-cutting route derived from the legacy pillar label | PENDING-DMA | Medium            | Candidate; validate after DMA |
| SBM-1          | ESRS 2 cross-cutting DR | Candidate cross-cutting route derived from the legacy pillar label | PENDING-DMA | Medium            | Candidate; validate after DMA |
| IRO-1          | ESRS 2 cross-cutting DR | Candidate cross-cutting route derived from the legacy pillar label | PENDING-DMA | Medium            | Candidate; validate after DMA |
| S3             | Affected Communities    | Community rights and affected-community context; confirm by DMA    | PENDING-DMA | High              | PENDING-DMA                   |
| S4             | Consumers and End-users | Information-related impacts for consumers or end-users             | PENDING-DMA | Medium            | PENDING-DMA                   |

| Candidate GDR role(s) | Evidence object                                                                             | Boundary / value-chain cap | Evidence sufficiency | Assurance readiness |
|-----------------------|---------------------------------------------------------------------------------------------|----------------------------|----------------------|---------------------|
| GDR-A, GDR-M          | Canonical MME Section 8 evidence objects; UID/Product ID/SDGS Activity ID lineage preserved | PENDING-ASSESSMENT         | NOT ASSESSED         | NOT ASSESSED        |

**ESRS activation rule: validate entity-specific IRO and materiality before assigning a final topical DR or changing PENDING-DMA to MATERIAL-ACTIVE.**

## A01-2: Public-Welfare Interaction

Domain: Event Participation | Category: Events & Public Engagement | Source: A01-2 Public-Welfare Interaction MME Mapping

### IFRS S1 Direct Mapping

| Reference | Official name                                                                                    | Routing relevance |
|-----------|--------------------------------------------------------------------------------------------------|-------------------|
| S1.45     | Metrics and Targets Used to Measure and Monitor Sustainability-related Risks and Opportunities   | High              |
| S1.46     | Metrics Used by the Entity to Measure and Monitor Sustainability-related Risks and Opportunities | High              |
| S1.50     | Entity-defined Metrics and Required Explanations                                                 | Medium            |
| S1.52     | Consistency of Metrics Over Time                                                                 | High              |
| S1.53     | Clear Definition and Explanation of Metrics                                                      | High              |

| Reference | Official name                                                             | Routing relevance |
|-----------|---------------------------------------------------------------------------|-------------------|
| S1.55     | Industry-based Metrics and Sustainability-related Risks and Opportunities | Medium            |
| S1.58     | Industry-based Disclosure Topics and Metrics Consideration                | Medium            |

### IFRS S2 Direct Mapping

| Reference | Official name                                                   | Routing relevance |
|-----------|-----------------------------------------------------------------|-------------------|
| S2.27     | Climate-related Metrics and Targets                             | Medium            |
| S2.28     | Metrics Used to Monitor Climate-related Risks and Opportunities | Medium            |
| S2.32     | Industry-based Climate Metrics                                  | Medium            |
| S2.33     | Climate-related Targets                                         | Medium            |
| S2.34     | Progress Monitoring Against Climate Targets                     | Medium            |
| S2.37     | Cross-industry and Industry-based Metrics                       | Medium            |

### SASB Direct Mapping via SICS

| Disclosure topic          | Potential supporting metric                | Activity metric                     | Potential sectors                                                                                                       |
|---------------------------|--------------------------------------------|-------------------------------------|-------------------------------------------------------------------------------------------------------------------------|
| Community Relations       | Supplies objective supporting metrics for: | Stakeholder Reach                   | Technology & Communications, Financials, Services, Infrastructure, Healthcare, Food & Beverage, Resource Transformation |
| Stakeholder Engagement    | Verified Social Interaction Count          | Public-Welfare Engagement Frequency |                                                                                                                         |
| Employee Engagement & DEI | NGO Advocacy Support Count                 |                                     |                                                                                                                         |
|                           | Volunteer Conversion Base Count            |                                     |                                                                                                                         |

### ESRS Materiality-Governed Topic Routing

| Candidate code | Route                   | Sub-topic / derivation                                             | State       | Routing relevance | Specific DR status            |
|----------------|-------------------------|--------------------------------------------------------------------|-------------|-------------------|-------------------------------|
| GOV-4          | ESRS 2 cross-cutting DR | Candidate cross-cutting route derived from the legacy pillar label | PENDING-DMA | Medium            | Candidate; validate after DMA |
| SBM-2          | ESRS 2 cross-cutting DR | Candidate cross-cutting route derived from the legacy pillar label | PENDING-DMA | Medium            | Candidate; validate after DMA |
| IRO-1          | ESRS 2 cross-cutting DR | Candidate cross-cutting route derived from the legacy pillar label | PENDING-DMA | Medium            | Candidate; validate after DMA |
| S3             | Affected Communities    | Community rights and affected-community context; confirm by DMA    | PENDING-DMA | High              | PENDING-DMA                   |



| Candidate code | Route                   | Sub-topic / derivation                                                  | State       | Routing relevance | Specific DR status |
|----------------|-------------------------|-------------------------------------------------------------------------|-------------|-------------------|--------------------|
| S4             | Consumers and End-users | Information, personal safety and/or social inclusion; confirm by DMA    | PENDING-DMA | Medium            | PENDING-DMA        |
| S1             | Own Workforce           | Working conditions and/or other own-workforce sub-topic; confirm by DMA | PENDING-DMA | Conditional       | PENDING-DMA        |

| Candidate GDR role(s) | Evidence object                                                                             | Boundary / value-chain cap | Evidence sufficiency | Assurance readiness |
|-----------------------|---------------------------------------------------------------------------------------------|----------------------------|----------------------|---------------------|
| GDR-A, GDR-M          | Canonical MME Section 8 evidence objects; UID/Product ID/SDGS Activity ID lineage preserved | PENDING-ASSESSMENT         | NOT ASSESSED         | NOT ASSESSED        |

**ESRS activation rule: validate entity-specific IRO and materiality before assigning a final topical DR or changing PENDING-DMA to MATERIAL-ACTIVE.**

## A01-3: Eco-Cup (One-Day)

Domain: Event Participation | Category: Events & Public Engagement | Source: A01-3 Eco-Cup (One-Day) MME Mapping

### IFRS S1 Direct Mapping

| Reference | Official name                                                                                    | Routing relevance |
|-----------|--------------------------------------------------------------------------------------------------|-------------------|
| S1.45     | Metrics and Targets Used to Measure and Monitor Sustainability-related Risks and Opportunities   | High              |
| S1.46     | Metrics Used by the Entity to Measure and Monitor Sustainability-related Risks and Opportunities | High              |
| S1.50     | Entity-defined Metrics and Required Explanations                                                 | Medium            |
| S1.52     | Consistency of Metrics Over Time                                                                 | High              |
| S1.53     | Clear Definition and Explanation of Metrics                                                      | High              |
| S1.55     | Industry-based Metrics and Sustainability-related Risks and Opportunities                        | Medium            |
| S1.58     | Industry-based Disclosure Topics and Metrics Consideration                                       | Medium            |

### IFRS S2 Direct Mapping

| Reference | Official name                                                   | Routing relevance |
|-----------|-----------------------------------------------------------------|-------------------|
| S2.27     | Climate-related Metrics and Targets                             | Medium            |
| S2.28     | Metrics Used to Monitor Climate-related Risks and Opportunities | Medium            |
| S2.29     | Greenhouse Gas Emissions Measurement and Disclosure             | Conditional       |
| S2.32     | Industry-based Climate Metrics                                  | Medium            |
| S2.33     | Climate-related Targets                                         | Medium            |

| Reference | Official name                               | Routing relevance |
|-----------|---------------------------------------------|-------------------|
| S2.34     | Progress Monitoring Against Climate Targets | Medium            |
| S2.37     | Cross-industry and Industry-based Metrics   | Medium            |

### SASB Direct Mapping via SICS

| Disclosure topic                         | Potential supporting metric                      | Activity metric                     | Potential sectors                                                                  |
|------------------------------------------|--------------------------------------------------|-------------------------------------|------------------------------------------------------------------------------------|
| Waste Management & Resource Recovery     | Single-use Container Avoidance Count             | Circular Materials Use Volume       | Food & Beverage, Services, Consumer Goods, Infrastructure, Resource Transformation |
| Packaging & Lifecycle Management         | Reusable Cup Closed-loop Return Rate             | F&B Vendor Circular Compliance Rate |                                                                                    |
| Materials Sourcing & Resource Efficiency | Circular Product-service System Conversion Count |                                     |                                                                                    |
| Operational Sustainability               |                                                  |                                     |                                                                                    |

### ESRS Materiality-Governed Topic Routing

| Candidate code | Route                             | Sub-topic / derivation                                               | State       | Routing relevance | Specific DR status            |
|----------------|-----------------------------------|----------------------------------------------------------------------|-------------|-------------------|-------------------------------|
| GOV-4          | ESRS 2 cross-cutting DR           | Candidate cross-cutting route derived from the legacy pillar label   | PENDING-DMA | Medium            | Candidate; validate after DMA |
| SBM-1          | ESRS 2 cross-cutting DR           | Candidate cross-cutting route derived from the legacy pillar label   | PENDING-DMA | Medium            | Candidate; validate after DMA |
| IRO-1          | ESRS 2 cross-cutting DR           | Candidate cross-cutting route derived from the legacy pillar label   | PENDING-DMA | Medium            | Candidate; validate after DMA |
| E1             | Climate Change                    | Climate change mitigation and/or energy; confirm by DMA              | PENDING-DMA | Conditional       | PENDING-DMA                   |
| E5             | Resource Use and Circular Economy | Relevant resource-use sub-topic to be determined by DMA              | PENDING-DMA | High              | PENDING-DMA                   |
| S4             | Consumers and End-users           | Information, personal safety and/or social inclusion; confirm by DMA | PENDING-DMA | Medium            | PENDING-DMA                   |

| Candidate GDR role(s) | Evidence object                                                                             | Boundary / value-chain cap | Evidence sufficiency | Assurance readiness |
|-----------------------|---------------------------------------------------------------------------------------------|----------------------------|----------------------|---------------------|
| GDR-A, GDR-M          | Canonical MME Section 8 evidence objects; UID/Product ID/SDGS Activity ID lineage preserved | PENDING-ASSESSMENT         | NOT ASSESSED         | NOT ASSESSED        |

**ESRS activation rule: validate entity-specific IRO and materiality before assigning a final topical DR or changing PENDING-DMA to MATERIAL-ACTIVE.**

## A01-4: Sustainability Map

| Domain: Event Participation | Category: Events & Public Engagement | Source: A01-4 Sustainability Map MME Mapping

### IFRS S1 Direct Mapping

| Reference | Official name                                                                                    | Routing relevance |
|-----------|--------------------------------------------------------------------------------------------------|-------------------|
| S1.45     | Metrics and Targets Used to Measure and Monitor Sustainability-related Risks and Opportunities   | High              |
| S1.46     | Metrics Used by the Entity to Measure and Monitor Sustainability-related Risks and Opportunities | High              |
| S1.50     | Entity-defined Metrics and Required Explanations                                                 | Medium            |
| S1.52     | Consistency of Metrics Over Time                                                                 | High              |
| S1.53     | Clear Definition and Explanation of Metrics                                                      | High              |
| S1.55     | Industry-based Metrics and Sustainability-related Risks and Opportunities                        | Medium            |
| S1.58     | Industry-based Disclosure Topics and Metrics Consideration                                       | Medium            |

### IFRS S2 Direct Mapping

| Reference | Official name                                                   | Routing relevance |
|-----------|-----------------------------------------------------------------|-------------------|
| S2.22     | Climate-related Strategy and Decision-making                    | Medium            |
| S2.23     | Climate-related Risks and Opportunities                         | Medium            |
| S2.27     | Climate-related Metrics and Targets                             | Medium            |
| S2.28     | Metrics Used to Monitor Climate-related Risks and Opportunities | Medium            |
| S2.32     | Industry-based Climate Metrics                                  | Low               |
| S2.33     | Climate-related Targets                                         | Low               |
| S2.34     | Progress Monitoring Against Climate Targets                     | Low               |
| S2.37     | Cross-industry and Industry-based Metrics                       | Low               |

### SASB Direct Mapping via SICS

| Disclosure topic                               | Potential supporting metric                          | Activity metric             | Potential sectors                                                                                                                       |
|------------------------------------------------|------------------------------------------------------|-----------------------------|-----------------------------------------------------------------------------------------------------------------------------------------|
| Stakeholder Engagement & Community Relations   | Supplies objective supporting metrics for:           | Ecosystem Stakeholder Reach | Education Services & Academic Venues, Professional & Technical Services, Consumer Services & Retail Brands, Technology & Communications |
| Customer Welfare & Product Lifecycle Awareness | Ecosystem Navigation & Discovery Participation Count | Active Navigation Frequency |                                                                                                                                         |

| Disclosure topic                            | Potential supporting metric                        | Activity metric | Potential sectors |
|---------------------------------------------|----------------------------------------------------|-----------------|-------------------|
| Public Awareness & Sustainability Education | Stakeholder Multi-zone Exposure Rate               |                 |                   |
|                                             | Verified Employee Sustainability Trail Completions |                 |                   |

### ESRS Materiality-Governed Topic Routing

| Candidate code | Route                   | Sub-topic / derivation                                               | State       | Routing relevance | Specific DR status            |
|----------------|-------------------------|----------------------------------------------------------------------|-------------|-------------------|-------------------------------|
| GOV-4          | ESRS 2 cross-cutting DR | Candidate cross-cutting route derived from the legacy pillar label   | PENDING-DMA | Medium            | Candidate; validate after DMA |
| SBM-1          | ESRS 2 cross-cutting DR | Candidate cross-cutting route derived from the legacy pillar label   | PENDING-DMA | Medium            | Candidate; validate after DMA |
| IRO-1          | ESRS 2 cross-cutting DR | Candidate cross-cutting route derived from the legacy pillar label   | PENDING-DMA | Medium            | Candidate; validate after DMA |
| S3             | Affected Communities    | Community rights and affected-community context; confirm by DMA      | PENDING-DMA | High              | PENDING-DMA                   |
| S4             | Consumers and End-users | Information, personal safety and/or social inclusion; confirm by DMA | PENDING-DMA | High              | PENDING-DMA                   |

| Candidate GDR role(s) | Evidence object                                                                             | Boundary / value-chain cap | Evidence sufficiency | Assurance readiness |
|-----------------------|---------------------------------------------------------------------------------------------|----------------------------|----------------------|---------------------|
| GDR-A, GDR-M          | Canonical MME Section 8 evidence objects; UID/Product ID/SDGS Activity ID lineage preserved | PENDING-ASSESSMENT         | NOT ASSESSED         | NOT ASSESSED        |

**ESRS activation rule: validate entity-specific IRO and materiality before assigning a final topical DR or changing PENDING-DMA to MATERIAL-ACTIVE.**

## A02: Charity Activities

### A02-1: Blood Donation

Domain: Community Participation | Category: Community & Social Impact | Source: A02-1 Blood Donation MME Mapping

#### IFRS S1 Direct Mapping

| Reference | Official name                                                                                    | Routing relevance |
|-----------|--------------------------------------------------------------------------------------------------|-------------------|
| S1.45     | Metrics and Targets Used to Measure and Monitor Sustainability-related Risks and Opportunities   | High              |
| S1.46     | Metrics Used by the Entity to Measure and Monitor Sustainability-related Risks and Opportunities | High              |
| S1.50     | Entity-defined Metrics and Required Explanations                                                 | Medium            |

| Reference | Official name                                                             | Routing relevance |
|-----------|---------------------------------------------------------------------------|-------------------|
| S1.52     | Consistency of Metrics Over Time                                          | High              |
| S1.53     | Clear Definition and Explanation of Metrics                               | High              |
| S1.55     | Industry-based Metrics and Sustainability-related Risks and Opportunities | Medium            |
| S1.58     | Industry-based Disclosure Topics and Metrics Consideration                | Medium            |

### IFRS S2 Direct Mapping

**NO DEFAULT S2 ROUTE** Conditional climate activation only: disaster response, resilience, extreme-weather public health or climate-related community support.

### SASB Direct Mapping via SICS

| Disclosure topic                       | Potential supporting metric                 | Activity metric                   | Potential sectors                                                                                               |
|----------------------------------------|---------------------------------------------|-----------------------------------|-----------------------------------------------------------------------------------------------------------------|
| Community Relations                    | Supplies objective supporting metrics for:  | Participation Volume              | Healthcare, Services, Financials, Technology & Communications, Consumer Goods, Infrastructure, Food & Beverage. |
| Employee Health, Safety and Well-being | Verified Blood Donation Participation Count | Donation Event Frequency          |                                                                                                                 |
| Human Capital Management               | Community Health Participation Count        | Employee Participation Count      |                                                                                                                 |
| Stakeholder Engagement                 | Employee Volunteer Participation Count      | Community Health Engagement Count |                                                                                                                 |
| Access and Affordability               | CSR Health Campaign Participation Count     |                                   |                                                                                                                 |
|                                        | Public-Welfare Action Count                 |                                   |                                                                                                                 |

### ESRS Materiality-Governed Topic Routing

| Candidate code | Route                   | Sub-topic / derivation                                                  | State       | Routing relevance              | Specific DR status            |
|----------------|-------------------------|-------------------------------------------------------------------------|-------------|--------------------------------|-------------------------------|
| GOV-4          | ESRS 2 cross-cutting DR | Candidate cross-cutting route derived from the legacy pillar label      | PENDING-DMA | Medium                         | Candidate; validate after DMA |
| SBM-1          | ESRS 2 cross-cutting DR | Candidate cross-cutting route derived from the legacy pillar label      | PENDING-DMA | Medium                         | Candidate; validate after DMA |
| IRO-1          | ESRS 2 cross-cutting DR | Candidate cross-cutting route derived from the legacy pillar label      | PENDING-DMA | Medium                         | Candidate; validate after DMA |
| S1             | Own Workforce           | Working conditions and/or other own-workforce sub-topic; confirm by DMA | PENDING-DMA | High (when employer-sponsored) | PENDING-DMA                   |
| S3             | Affected Communities    | Community rights and affected-community context; confirm by DMA         | PENDING-DMA | High                           | PENDING-DMA                   |

| Candidate code | Route                   | Sub-topic / derivation                                               | State       | Routing relevance | Specific DR status |
|----------------|-------------------------|----------------------------------------------------------------------|-------------|-------------------|--------------------|
| S4             | Consumers and End-users | Information, personal safety and/or social inclusion; confirm by DMA | PENDING-DMA | Conditional       | PENDING-DMA        |

| Candidate GDR role(s) | Evidence object                                                                             | Boundary / value-chain cap | Evidence sufficiency | Assurance readiness |
|-----------------------|---------------------------------------------------------------------------------------------|----------------------------|----------------------|---------------------|
| GDR-A, GDR-M          | Canonical MME Section 8 evidence objects; UID/Product ID/SDGS Activity ID lineage preserved | PENDING-ASSESSMENT         | NOT ASSESSED         | NOT ASSESSED        |

**ESRS activation rule: validate entity-specific IRO and materiality before assigning a final topical DR or changing PENDING-DMA to MATERIAL-ACTIVE.**

## A02-2: Public Welfare Lecture

Domain: Community Participation | Category: Community & Social Impact | Source: A02-2 Public Welfare Lecture MME Mapping

### IFRS S1 Direct Mapping

| Reference | Official name                                                                                    | Routing relevance |
|-----------|--------------------------------------------------------------------------------------------------|-------------------|
| S1.45     | Metrics and Targets Used to Measure and Monitor Sustainability-related Risks and Opportunities   | High              |
| S1.46     | Metrics Used by the Entity to Measure and Monitor Sustainability-related Risks and Opportunities | High              |
| S1.50     | Entity-defined Metrics and Required Explanations                                                 | Medium            |
| S1.52     | Consistency of Metrics Over Time                                                                 | High              |
| S1.53     | Clear Definition and Explanation of Metrics                                                      | High              |
| S1.58     | Industry-based Disclosure Topics and Metrics Consideration                                       | Medium            |

### IFRS S2 Direct Mapping

| Reference | Official name                                                   | Routing relevance |
|-----------|-----------------------------------------------------------------|-------------------|
| S2.22     | Climate-related Strategy and Decision-making                    | Medium            |
| S2.23     | Climate-related Risks and Opportunities                         | Medium            |
| S2.27     | Climate-related Metrics and Targets                             | Medium            |
| S2.28     | Metrics Used to Monitor Climate-related Risks and Opportunities | Medium            |
| S2.33     | Climate-related Targets                                         | Low               |
| S2.34     | Progress Monitoring Against Climate Targets                     | Low               |



## SASB Direct Mapping via SICS

| Disclosure topic         | Potential supporting metric                  | Activity metric             | Potential sectors                                                                                                                                                            |
|--------------------------|----------------------------------------------|-----------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Community Relations      | Supplies objective supporting metrics for:   | Participation Volume        | Education Services, Healthcare, Government Services, NGOs, Community Development, Professional Services, Financial Services, Technology & Communications, Consumer Services. |
| Human Capital Management | Lecture Participation Count                  | Attendance Count            |                                                                                                                                                                              |
| Stakeholder Engagement   | Community Education Participation Count      | Session Completion Count    |                                                                                                                                                                              |
| Customer Welfare         | Sustainability Awareness Participation Count | Awareness Program Frequency |                                                                                                                                                                              |
| Access and Affordability | Public Awareness Program Count               |                             |                                                                                                                                                                              |
|                          | CSR Education Participation Count            |                             |                                                                                                                                                                              |
|                          | Stakeholder Engagement Count                 |                             |                                                                                                                                                                              |

## ESRS Materiality-Governed Topic Routing

| Candidate code | Route                   | Sub-topic / derivation                                                  | State       | Routing relevance | Specific DR status            |
|----------------|-------------------------|-------------------------------------------------------------------------|-------------|-------------------|-------------------------------|
| GOV-4          | ESRS 2 cross-cutting DR | Candidate cross-cutting route derived from the legacy pillar label      | PENDING-DMA | Medium            | Candidate; validate after DMA |
| SBM-2          | ESRS 2 cross-cutting DR | Candidate cross-cutting route derived from the legacy pillar label      | PENDING-DMA | Medium            | Candidate; validate after DMA |
| IRO-1          | ESRS 2 cross-cutting DR | Candidate cross-cutting route derived from the legacy pillar label      | PENDING-DMA | Medium            | Candidate; validate after DMA |
| S1             | Own Workforce           | Working conditions and/or other own-workforce sub-topic; confirm by DMA | PENDING-DMA | Conditional       | PENDING-DMA                   |
| S3             | Affected Communities    | Community rights and affected-community context; confirm by DMA         | PENDING-DMA | High              | PENDING-DMA                   |
| S4             | Consumers and End-users | Information, personal safety and/or social inclusion; confirm by DMA    | PENDING-DMA | High              | PENDING-DMA                   |

| Candidate GDR role(s) | Evidence object                                                                             | Boundary / value-chain cap | Evidence sufficiency | Assurance readiness |
|-----------------------|---------------------------------------------------------------------------------------------|----------------------------|----------------------|---------------------|
| GDR-A, GDR-M          | Canonical MME Section 8 evidence objects; UID/Product ID/SDGS Activity ID lineage preserved | PENDING-ASSESSMENT         | NOT ASSESSED         | NOT ASSESSED        |

**ESRS activation rule: validate entity-specific IRO and materiality before assigning a final topical DR or changing PENDING-DMA to MATERIAL-ACTIVE.**

## A02-3: Mountain / Beach Cleanup

Domain: Community Participation | Category: Community & Social Impact | Source: A02-3 Mountain \_ Beach Cleanup MME Mapping

### IFRS S1 Direct Mapping

| Reference | Official name                                                                                    | Routing relevance |
|-----------|--------------------------------------------------------------------------------------------------|-------------------|
| S1.45     | Metrics and Targets Used to Measure and Monitor Sustainability-related Risks and Opportunities   | High              |
| S1.46     | Metrics Used by the Entity to Measure and Monitor Sustainability-related Risks and Opportunities | High              |
| S1.50     | Entity-defined Metrics and Required Explanations                                                 | Medium            |
| S1.52     | Consistency of Metrics Over Time                                                                 | High              |
| S1.53     | Clear Definition and Explanation of Metrics                                                      | High              |
| S1.55     | Industry-based Metrics and Sustainability-related Risks and Opportunities                        | Medium            |
| S1.58     | Industry-based Disclosure Topics and Metrics Consideration                                       | Medium            |

### IFRS S2 Direct Mapping

| Reference | Official name                                                   | Routing relevance |
|-----------|-----------------------------------------------------------------|-------------------|
| S2.27     | Climate-related Metrics and Targets                             | Medium            |
| S2.28     | Metrics Used to Monitor Climate-related Risks and Opportunities | Medium            |
| S2.29     | Greenhouse Gas Emissions Measurement and Disclosure             | Conditional       |
| S2.33     | Climate-related Targets                                         | Conditional       |
| S2.34     | Progress Monitoring Against Climate Targets                     | Conditional       |

### SASB Direct Mapping via SICS

| Disclosure topic         | Potential supporting metric                | Activity metric               | Potential sectors                                                                                                                                                          |
|--------------------------|--------------------------------------------|-------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Waste Management         | Supplies objective supporting metrics for: | Cleanup Participation Volume  | Services, Infrastructure, Resource Transformation, Food & Beverage, Consumer Goods, Transportation, Renewable Resources & Alternative Energy, Technology & Communications. |
| Ecological Impacts       | Verified Cleanup Participation Count       | Cleanup Event Frequency       |                                                                                                                                                                            |
| Community Relations      | Cleanup Completion Count                   | Waste Collection Volume       |                                                                                                                                                                            |
| Environmental Management | Waste Collection Participation Count       | Location Coverage             |                                                                                                                                                                            |
| Stakeholder Engagement   | Environmental Volunteer Count              | Volunteer Participation Count |                                                                                                                                                                            |

| Disclosure topic           | Potential supporting metric          | Activity metric | Potential sectors |
|----------------------------|--------------------------------------|-----------------|-------------------|
| Operational Sustainability | Cleanup Location Count               |                 |                   |
|                            | Community Environmental Action Count |                 |                   |

### ESRS Materiality-Governed Topic Routing

| Candidate code | Route                             | Sub-topic / derivation                                                | State       | Routing relevance | Specific DR status            |
|----------------|-----------------------------------|-----------------------------------------------------------------------|-------------|-------------------|-------------------------------|
| GOV-4          | ESRS 2 cross-cutting DR           | Candidate cross-cutting route derived from the legacy pillar label    | PENDING-DMA | Medium            | Candidate; validate after DMA |
| SBM-1          | ESRS 2 cross-cutting DR           | Candidate cross-cutting route derived from the legacy pillar label    | PENDING-DMA | Medium            | Candidate; validate after DMA |
| IRO-1          | ESRS 2 cross-cutting DR           | Candidate cross-cutting route derived from the legacy pillar label    | PENDING-DMA | Medium            | Candidate; validate after DMA |
| E2             | Pollution                         | Relevant pollution sub-topic to be determined by DMA                  | PENDING-DMA | Conditional       | PENDING-DMA                   |
| E3             | Water                             | Water use, including withdrawal, consumption, discharge or storage    | PENDING-DMA | Conditional       | PENDING-DMA                   |
| E4             | Biodiversity and Ecosystems       | Drivers of ecosystem change and/or ecosystem services; confirm by DMA | PENDING-DMA | Conditional       | PENDING-DMA                   |
| E5             | Resource Use and Circular Economy | Relevant resource-use sub-topic to be determined by DMA               | PENDING-DMA | High              | PENDING-DMA                   |
| S3             | Affected Communities              | Community rights and affected-community context; confirm by DMA       | PENDING-DMA | High              | PENDING-DMA                   |

| Candidate GDR role(s) | Evidence object                                                                             | Boundary / value-chain cap | Evidence sufficiency | Assurance readiness |
|-----------------------|---------------------------------------------------------------------------------------------|----------------------------|----------------------|---------------------|
| GDR-A, GDR-M          | Canonical MME Section 8 evidence objects; UID/Product ID/SDGS Activity ID lineage preserved | PENDING-ASSESSMENT         | NOT ASSESSED         | NOT ASSESSED        |

**ESRS activation rule: validate entity-specific IRO and materiality before assigning a final topical DR or changing PENDING-DMA to MATERIAL-ACTIVE.**

## A02-4: Public Welfare Run

Domain: Community Participation | Category: Community & Social Impact | Source: A02-4 Public Welfare Run MME Mapping

### IFRS S1 Direct Mapping

| Reference | Official name                                                                                  | Routing relevance |
|-----------|------------------------------------------------------------------------------------------------|-------------------|
| S1.45     | Metrics and Targets Used to Measure and Monitor Sustainability-related Risks and Opportunities | High              |

| Reference | Official name                                                                                    | Routing relevance |
|-----------|--------------------------------------------------------------------------------------------------|-------------------|
| S1.46     | Metrics Used by the Entity to Measure and Monitor Sustainability-related Risks and Opportunities | High              |
| S1.50     | Entity-defined Metrics and Required Explanations                                                 | Medium            |
| S1.52     | Consistency of Metrics Over Time                                                                 | High              |
| S1.53     | Clear Definition and Explanation of Metrics                                                      | High              |
| S1.55     | Industry-based Metrics and Sustainability-related Risks and Opportunities                        | Medium            |
| S1.58     | Industry-based Disclosure Topics and Metrics Consideration                                       | Medium            |

### IFRS S2 Direct Mapping

| Reference | Official name                                                   | Routing relevance |
|-----------|-----------------------------------------------------------------|-------------------|
| S2.27     | Climate-related Metrics and Targets                             | Conditional       |
| S2.28     | Metrics Used to Monitor Climate-related Risks and Opportunities | Conditional       |
| S2.33     | Climate-related Targets                                         | Conditional       |
| S2.34     | Progress Monitoring Against Climate Targets                     | Conditional       |

### SASB Direct Mapping via SICS

| Disclosure topic                       | Potential supporting metric                     | Activity metric              | Potential sectors                                                                                                               |
|----------------------------------------|-------------------------------------------------|------------------------------|---------------------------------------------------------------------------------------------------------------------------------|
| Community Relations                    | Supplies objective supporting metrics for:      | Participation Volume         | Healthcare, Services, Financials, Technology & Communications, Consumer Goods, Infrastructure, Food & Beverage, Transportation. |
| Employee Health, Safety and Well-being | Verified Public Welfare Run Participation Count | Event Frequency              |                                                                                                                                 |
| Human Capital Management               | Completion Count                                | Completion Rate              |                                                                                                                                 |
| Stakeholder Engagement                 | Employee Wellness Participation Count           | Employee Participation Count |                                                                                                                                 |
| Customer Welfare                       | Community Health Participation Count            | Community Engagement Count   |                                                                                                                                 |
| Access and Affordability               | CSR Event Participation Count                   |                              |                                                                                                                                 |
|                                        | Fundraising Campaign Participation Count        |                              |                                                                                                                                 |

## ESRS Materiality-Governed Topic Routing

| Candidate code | Route                   | Sub-topic / derivation                                                  | State       | Routing relevance | Specific DR status            |
|----------------|-------------------------|-------------------------------------------------------------------------|-------------|-------------------|-------------------------------|
| GOV-4          | ESRS 2 cross-cutting DR | Candidate cross-cutting route derived from the legacy pillar label      | PENDING-DMA | Medium            | Candidate; validate after DMA |
| SBM-2          | ESRS 2 cross-cutting DR | Candidate cross-cutting route derived from the legacy pillar label      | PENDING-DMA | Medium            | Candidate; validate after DMA |
| IRO-1          | ESRS 2 cross-cutting DR | Candidate cross-cutting route derived from the legacy pillar label      | PENDING-DMA | Medium            | Candidate; validate after DMA |
| S1             | Own Workforce           | Working conditions and/or other own-workforce sub-topic; confirm by DMA | PENDING-DMA | Conditional       | PENDING-DMA                   |
| S3             | Affected Communities    | Community rights and affected-community context; confirm by DMA         | PENDING-DMA | High              | PENDING-DMA                   |
| S4             | Consumers and End-users | Information, personal safety and/or social inclusion; confirm by DMA    | PENDING-DMA | Medium            | PENDING-DMA                   |

| Candidate GDR role(s) | Evidence object                                                                             | Boundary / value-chain cap | Evidence sufficiency | Assurance readiness |
|-----------------------|---------------------------------------------------------------------------------------------|----------------------------|----------------------|---------------------|
| GDR-A, GDR-M          | Canonical MME Section 8 evidence objects; UID/Product ID/SDGS Activity ID lineage preserved | PENDING-ASSESSMENT         | NOT ASSESSED         | NOT ASSESSED        |

**ESRS activation rule: validate entity-specific IRO and materiality before assigning a final topical DR or changing PENDING-DMA to MATERIAL-ACTIVE.**

## A03: Campus Module

### A03-1: ESG Campus Mapping

Domain: Educational Participation | Category: Education & Campus Engagement | Source: A03-1 ESG CAMPUS MAPPING MME Mapping

#### IFRS S1 Direct Mapping

| Reference | Official name                                                                                    | Routing relevance |
|-----------|--------------------------------------------------------------------------------------------------|-------------------|
| S1.45     | Metrics and Targets Used to Measure and Monitor Sustainability-related Risks and Opportunities   | High              |
| S1.46     | Metrics Used by the Entity to Measure and Monitor Sustainability-related Risks and Opportunities | High              |
| S1.50     | Entity-defined Metrics and Required Explanations                                                 | Medium            |
| S1.52     | Consistency of Metrics Over Time                                                                 | High              |
| S1.53     | Clear Definition and Explanation of Metrics                                                      | High              |
| S1.58     | Industry-based Disclosure Topics and Metrics Consideration                                       | Medium            |

## IFRS S2 Direct Mapping

| Reference | Official name                                                   | Routing relevance |
|-----------|-----------------------------------------------------------------|-------------------|
| S2.22     | Climate-related Strategy and Decision-making                    | Medium            |
| S2.23     | Climate-related Risks and Opportunities                         | Medium            |
| S2.27     | Climate-related Metrics and Targets                             | Medium            |
| S2.28     | Metrics Used to Monitor Climate-related Risks and Opportunities | Medium            |

## SASB Direct Mapping via SICS

| Disclosure topic         | Potential supporting metric                 | Activity metric | Potential sectors                                                                                         |
|--------------------------|---------------------------------------------|-----------------|-----------------------------------------------------------------------------------------------------------|
| Human Capital Management | Verified Campus Mapping Participation Count |                 | Services (Education Services & Academic Venues), Infrastructure, Healthcare, Technology & Communications. |
| Energy Management        | Campus Sustainability Discovery Count       |                 |                                                                                                           |
| Waste Management         | Student Sustainability Engagement Count     |                 |                                                                                                           |
| Water Management         |                                             |                 |                                                                                                           |
| Stakeholder Engagement.  |                                             |                 |                                                                                                           |

## ESRS Materiality-Governed Topic Routing

| Candidate code | Route                   | Sub-topic / derivation                                               | State       | Routing relevance | Specific DR status            |
|----------------|-------------------------|----------------------------------------------------------------------|-------------|-------------------|-------------------------------|
| GOV-4          | ESRS 2 cross-cutting DR | Candidate cross-cutting route derived from the legacy pillar label   | PENDING-DMA | Medium            | Candidate; validate after DMA |
| SBM-1          | ESRS 2 cross-cutting DR | Candidate cross-cutting route derived from the legacy pillar label   | PENDING-DMA | Medium            | Candidate; validate after DMA |
| IRO-1          | ESRS 2 cross-cutting DR | Candidate cross-cutting route derived from the legacy pillar label   | PENDING-DMA | Medium            | Candidate; validate after DMA |
| S3             | Affected Communities    | Community rights and affected-community context; confirm by DMA      | PENDING-DMA | Medium            | PENDING-DMA                   |
| S4             | Consumers and End-users | Information, personal safety and/or social inclusion; confirm by DMA | PENDING-DMA | High              | PENDING-DMA                   |

| Candidate GDR role(s) | Evidence object                                                                             | Boundary / value-chain cap | Evidence sufficiency | Assurance readiness |
|-----------------------|---------------------------------------------------------------------------------------------|----------------------------|----------------------|---------------------|
| GDR-A, GDR-M          | Canonical MME Section 8 evidence objects; UID/Product ID/SDGS Activity ID lineage preserved | PENDING-ASSESSMENT         | NOT ASSESSED         | NOT ASSESSED        |

**ESRS activation rule: validate entity-specific IRO and materiality before assigning a final topical DR or changing PENDING-DMA to MATERIAL-ACTIVE.**

## A03-2: One-Day Low-Carbon Challenge

Domain: Educational Participation | Category: Education & Campus Engagement | Source: A03-2 ONE-DAY LOW-CARBON CHALLENGE MME Mapping

### IFRS S1 Direct Mapping

| Reference | Official name                                                                                    | Routing relevance |
|-----------|--------------------------------------------------------------------------------------------------|-------------------|
| S1.45     | Metrics and Targets Used to Measure and Monitor Sustainability-related Risks and Opportunities   | High              |
| S1.46     | Metrics Used by the Entity to Measure and Monitor Sustainability-related Risks and Opportunities | High              |
| S1.50     | Entity-defined Metrics and Required Explanations                                                 | High              |
| S1.52     | Consistency of Metrics Over Time                                                                 | High              |
| S1.53     | Clear Definition and Explanation of Metrics                                                      | High              |
| S1.58     | Industry-based Disclosure Topics and Metrics Consideration                                       | Medium            |

### IFRS S2 Direct Mapping

| Reference | Official name                                                   | Routing relevance |
|-----------|-----------------------------------------------------------------|-------------------|
| S2.22     | Climate-related Strategy and Decision-making                    | Medium            |
| S2.23     | Climate-related Risks and Opportunities                         | Medium            |
| S2.27     | Climate-related Metrics and Targets                             | High              |
| S2.28     | Metrics Used to Monitor Climate-related Risks and Opportunities | High              |
| S2.33     | Climate-related Targets                                         | Medium            |
| S2.34     | Progress Monitoring Against Climate Targets                     | Medium            |

### SASB Direct Mapping via SICS

| Disclosure topic          | Potential supporting metric                          | Activity metric | Potential sectors                                                                                                                                              |
|---------------------------|------------------------------------------------------|-----------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Energy Management         | Verified Low-Carbon Participation Count              |                 | Services (Education Services & Academic Venues), Technology & Communications, Consumer Goods & Retail, Transportation & Logistics, Infrastructure (Utilities). |
| Transportation Management | Sustainable Transportation Shift Participation Count |                 |                                                                                                                                                                |
| Climate Strategy          | Reusable Container and Material Usage Count          |                 |                                                                                                                                                                |



| Disclosure topic                               | Potential supporting metric                   | Activity metric | Potential sectors |
|------------------------------------------------|-----------------------------------------------|-----------------|-------------------|
| Human Capital Management (Employee Engagement) | Climate Awareness Campaign Participant Volume |                 |                   |
| Community Relations & Local Investment         |                                               |                 |                   |
| Resource Efficiency & Circularity.             |                                               |                 |                   |

### ESRS Materiality-Governed Topic Routing

| Candidate code | Route                             | Sub-topic / derivation                                                  | State       | Routing relevance | Specific DR status |
|----------------|-----------------------------------|-------------------------------------------------------------------------|-------------|-------------------|--------------------|
| E1             | Climate Change                    | Climate change mitigation and/or energy; confirm by DMA                 | PENDING-DMA | High              | PENDING-DMA        |
| E5             | Resource Use and Circular Economy | Relevant resource-use sub-topic to be determined by DMA                 | PENDING-DMA | Medium            | PENDING-DMA        |
| S1             | Own Workforce                     | Working conditions and/or other own-workforce sub-topic; confirm by DMA | PENDING-DMA | Conditional       | PENDING-DMA        |
| S4             | Consumers and End-users           | Information, personal safety and/or social inclusion; confirm by DMA    | PENDING-DMA | Medium            | PENDING-DMA        |

| Candidate GDR role(s) | Evidence object                                                                             | Boundary / value-chain cap | Evidence sufficiency | Assurance readiness |
|-----------------------|---------------------------------------------------------------------------------------------|----------------------------|----------------------|---------------------|
| GDR-A, GDR-M, GDR-T   | Canonical MME Section 8 evidence objects; UID/Product ID/SDGS Activity ID lineage preserved | PENDING-ASSESSMENT         | NOT ASSESSED         | NOT ASSESSED        |

**ESRS activation rule: validate entity-specific IRO and materiality before assigning a final topical DR or changing PENDING-DMA to MATERIAL-ACTIVE.**

## A03-3: Sustainability Hiking

Domain: Educational Participation | Category: Education & Campus Engagement | Source: A03-3 SUSTAINABILITY HIKING MME Mapping

### IFRS S1 Direct Mapping

| Reference | Official name                                                                                    | Routing relevance |
|-----------|--------------------------------------------------------------------------------------------------|-------------------|
| S1.45     | Metrics and Targets Used to Measure and Monitor Sustainability-related Risks and Opportunities   | High              |
| S1.46     | Metrics Used by the Entity to Measure and Monitor Sustainability-related Risks and Opportunities | High              |
| S1.50     | Entity-defined Metrics and Required Explanations                                                 | High              |
| S1.52     | Consistency of Metrics Over Time                                                                 | High              |

| Reference | Official name                                                             | Routing relevance |
|-----------|---------------------------------------------------------------------------|-------------------|
| S1.53     | Clear Definition and Explanation of Metrics                               | High              |
| S1.55     | Industry-based Metrics and Sustainability-related Risks and Opportunities | Medium            |
| S1.58     | Industry-based Disclosure Topics and Metrics Consideration                | Medium            |

### IFRS S2 Direct Mapping

| Reference | Official name                                                   | Routing relevance |
|-----------|-----------------------------------------------------------------|-------------------|
| S2.22     | Climate-related Strategy and Decision-making                    | Conditional       |
| S2.23     | Climate-related Risks and Opportunities                         | Conditional       |
| S2.27     | Climate-related Metrics and Targets                             | Conditional       |
| S2.28     | Metrics Used to Monitor Climate-related Risks and Opportunities | Conditional       |
| S2.33     | Climate-related Targets                                         | Conditional       |
| S2.34     | Progress Monitoring Against Climate Targets                     | Conditional       |

### SASB Direct Mapping via SICS

| Disclosure topic                               | Potential supporting metric                      | Activity metric | Potential sectors                                                                                                                                                        |
|------------------------------------------------|--------------------------------------------------|-----------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Ecological Impacts                             | Verified Nature Hiking Participation Count       |                 | Services (Education Services & Academic Venues), Healthcare (Wellness Services), Technology & Communications, Consumer Goods & Retail (Outdoor Recreation & Ecotourism). |
| Community Relations & Local Investment         | Nature Learning & Field Trip Participation Count |                 |                                                                                                                                                                          |
| Stakeholder Engagement                         | Ecosystem Stakeholder Exposure Volume            |                 |                                                                                                                                                                          |
| Customer Welfare (Nature-connected Well-being) |                                                  |                 |                                                                                                                                                                          |
| Biodiversity Stewardship & Management.         |                                                  |                 |                                                                                                                                                                          |

### ESRS Materiality-Governed Topic Routing

| Candidate code | Route                   | Sub-topic / derivation                                             | State       | Routing relevance | Specific DR status            |
|----------------|-------------------------|--------------------------------------------------------------------|-------------|-------------------|-------------------------------|
| GOV-4          | ESRS 2 cross-cutting DR | Candidate cross-cutting route derived from the legacy pillar label | PENDING-DMA | Medium            | Candidate; validate after DMA |
| SBM-1          | ESRS 2 cross-cutting DR | Candidate cross-cutting route derived from the legacy pillar label | PENDING-DMA | Medium            | Candidate; validate after DMA |

| Candidate code | Route                       | Sub-topic / derivation                                                | State       | Routing relevance | Specific DR status            |
|----------------|-----------------------------|-----------------------------------------------------------------------|-------------|-------------------|-------------------------------|
| IRO-1          | ESRS 2 cross-cutting DR     | Candidate cross-cutting route derived from the legacy pillar label    | PENDING-DMA | Medium            | Candidate; validate after DMA |
| E4             | Biodiversity and Ecosystems | Drivers of ecosystem change and/or ecosystem services; confirm by DMA | PENDING-DMA | High              | PENDING-DMA                   |
| S3             | Affected Communities        | Community rights and affected-community context; confirm by DMA       | PENDING-DMA | Medium            | PENDING-DMA                   |
| S4             | Consumers and End-users     | Information, personal safety and/or social inclusion; confirm by DMA  | PENDING-DMA | Medium            | PENDING-DMA                   |

| Candidate GDR role(s) | Evidence object                                                                             | Boundary / value-chain cap | Evidence sufficiency | Assurance readiness |
|-----------------------|---------------------------------------------------------------------------------------------|----------------------------|----------------------|---------------------|
| GDR-A, GDR-M          | Canonical MME Section 8 evidence objects; UID/Product ID/SDGS Activity ID lineage preserved | PENDING-ASSESSMENT         | NOT ASSESSED         | NOT ASSESSED        |

**ESRS activation rule: validate entity-specific IRO and materiality before assigning a final topical DR or changing PENDING-DMA to MATERIAL-ACTIVE.**

## A03-4: Green Life Proposal

Domain: Educational Participation | Category: Education & Campus Engagement | Source: A03-4 GREEN LIFE PROPOSAL MME Mapping

### IFRS S1 Direct Mapping

| Reference | Official name                                                                                    | Routing relevance |
|-----------|--------------------------------------------------------------------------------------------------|-------------------|
| S1.45     | Metrics and Targets Used to Measure and Monitor Sustainability-related Risks and Opportunities   | High              |
| S1.46     | Metrics Used by the Entity to Measure and Monitor Sustainability-related Risks and Opportunities | High              |
| S1.50     | Entity-defined Metrics and Required Explanations                                                 | High              |
| S1.52     | Consistency of Metrics Over Time                                                                 | High              |
| S1.53     | Clear Definition and Explanation of Metrics                                                      | High              |
| S1.58     | Industry-based Disclosure Topics and Metrics Consideration                                       | Medium            |

### IFRS S2 Direct Mapping

| Reference | Official name                                | Routing relevance |
|-----------|----------------------------------------------|-------------------|
| S2.22     | Climate-related Strategy and Decision-making | Medium            |
| S2.23     | Climate-related Risks and Opportunities      | Medium            |
| S2.27     | Climate-related Metrics and Targets          | High              |

| Reference | Official name                                                   | Routing relevance |
|-----------|-----------------------------------------------------------------|-------------------|
| S2.28     | Metrics Used to Monitor Climate-related Risks and Opportunities | High              |
| S2.33     | Climate-related Targets                                         | Medium            |
| S2.34     | Progress Monitoring Against Climate Targets                     | Medium            |

### SASB Direct Mapping via SICS

| Disclosure topic                              | Potential supporting metric              | Activity metric | Potential sectors                                                                                                                                  |
|-----------------------------------------------|------------------------------------------|-----------------|----------------------------------------------------------------------------------------------------------------------------------------------------|
| Product Design & Lifecycle Management         | Verified Sustainability Proposal Count   |                 | Education Services & Academic Venues, Professional & Technical Services, Technology & Communications, Consumer Goods & Retail, Financial Services. |
| Human Capital Development (Employee Ideas)    | Stakeholder Green Solutions Logged       |                 |                                                                                                                                                    |
| Stakeholder Engagement & Community Relations  | Innovation Challenge Participation Count |                 |                                                                                                                                                    |
| Business Model Resilience (Green Innovation). |                                          |                 |                                                                                                                                                    |

### ESRS Materiality-Governed Topic Routing

| Candidate code | Route                   | Sub-topic / derivation                                               | State       | Routing relevance | Specific DR status            |
|----------------|-------------------------|----------------------------------------------------------------------|-------------|-------------------|-------------------------------|
| GOV-4          | ESRS 2 cross-cutting DR | Candidate cross-cutting route derived from the legacy pillar label   | PENDING-DMA | Medium            | Candidate; validate after DMA |
| SBM-1          | ESRS 2 cross-cutting DR | Candidate cross-cutting route derived from the legacy pillar label   | PENDING-DMA | Medium            | Candidate; validate after DMA |
| IRO-1          | ESRS 2 cross-cutting DR | Candidate cross-cutting route derived from the legacy pillar label   | PENDING-DMA | High              | Candidate; validate after DMA |
| S3             | Affected Communities    | Community rights and affected-community context; confirm by DMA      | PENDING-DMA | Medium            | PENDING-DMA                   |
| S4             | Consumers and End-users | Information, personal safety and/or social inclusion; confirm by DMA | PENDING-DMA | Medium            | PENDING-DMA                   |

| Candidate GDR role(s) | Evidence object                                                                             | Boundary / value-chain cap | Evidence sufficiency | Assurance readiness |
|-----------------------|---------------------------------------------------------------------------------------------|----------------------------|----------------------|---------------------|
| GDR-A, GDR-M          | Canonical MME Section 8 evidence objects; UID/Product ID/SDGS Activity ID lineage preserved | PENDING-ASSESSMENT         | NOT ASSESSED         | NOT ASSESSED        |

**ESRS activation rule: validate entity-specific IRO and materiality before assigning a final topical DR or changing PENDING-DMA to MATERIAL-ACTIVE.**

## A04: Employee ESG Tasks Module

### A04-1: ESG Learning Task

| Domain: Workforce Participation | Category: Workforce & Human Capital | Source: A04-1 ESG LEARNING TASK MME Mapping

#### IFRS S1 Direct Mapping

| Reference | Official name                                                                                    | Routing relevance |
|-----------|--------------------------------------------------------------------------------------------------|-------------------|
| S1.45     | Metrics and Targets Used to Measure and Monitor Sustainability-related Risks and Opportunities   | High              |
| S1.46     | Metrics Used by the Entity to Measure and Monitor Sustainability-related Risks and Opportunities | High              |
| S1.50     | Entity-defined Metrics and Required Explanations                                                 | Medium            |
| S1.52     | Consistency of Metrics Over Time                                                                 | High              |
| S1.53     | Clear Definition and Explanation of Metrics                                                      | High              |
| S1.58     | Industry-based Disclosure Topics and Metrics Consideration                                       | Medium            |

#### IFRS S2 Direct Mapping

| Reference | Official name                                                   | Routing relevance |
|-----------|-----------------------------------------------------------------|-------------------|
| S2.22     | Climate-related Strategy and Decision-making                    | Medium            |
| S2.23     | Climate-related Risks and Opportunities                         | Medium            |
| S2.27     | Climate-related Metrics and Targets                             | Medium            |
| S2.28     | Metrics Used to Monitor Climate-related Risks and Opportunities | Medium            |

#### SASB Direct Mapping via SICS

| Disclosure topic                 | Potential supporting metric              | Activity metric | Potential sectors                                                                                                        |
|----------------------------------|------------------------------------------|-----------------|--------------------------------------------------------------------------------------------------------------------------|
| Workforce Training & Development | Verified ESG Training Count              |                 | Technology & Communications, Financials, Services, Infrastructure, Healthcare, Food & Beverage, Resource Transformation. |
| Human Capital Management         | Workforce Sustainability Learning Hours  |                 |                                                                                                                          |
| Stakeholder Engagement.          | Employee Sustainability Engagement Count |                 |                                                                                                                          |

## ESRS Materiality-Governed Topic Routing

| Candidate code | Route                   | Sub-topic / derivation                                             | State       | Routing relevance | Specific DR status            |
|----------------|-------------------------|--------------------------------------------------------------------|-------------|-------------------|-------------------------------|
| S1             | Own Workforce           | Training and skills development                                    | PENDING-DMA | Very High         | PENDING-DMA                   |
| GOV-4          | ESRS 2 cross-cutting DR | Candidate cross-cutting route derived from the legacy pillar label | PENDING-DMA | Medium            | Candidate; validate after DMA |
| SBM-1          | ESRS 2 cross-cutting DR | Candidate cross-cutting route derived from the legacy pillar label | PENDING-DMA | Medium            | Candidate; validate after DMA |

| Candidate GDR role(s) | Evidence object                                                                             | Boundary / value-chain cap | Evidence sufficiency | Assurance readiness |
|-----------------------|---------------------------------------------------------------------------------------------|----------------------------|----------------------|---------------------|
| GDR-A, GDR-M          | Canonical MME Section 8 evidence objects; UID/Product ID/SDGS Activity ID lineage preserved | PENDING-ASSESSMENT         | NOT ASSESSED         | NOT ASSESSED        |

**ESRS activation rule: validate entity-specific IRO and materiality before assigning a final topical DR or changing PENDING-DMA to MATERIAL-ACTIVE.**

## A04-2: Volunteer Service Task

Domain: Workforce Participation | Category: Workforce & Human Capital | Source: A04-2 VOLUNTEER SERVICE TASK MME Mapping

### IFRS S1 Direct Mapping

| Reference | Official name                                                                                    | Routing relevance |
|-----------|--------------------------------------------------------------------------------------------------|-------------------|
| S1.45     | Metrics and Targets Used to Measure and Monitor Sustainability-related Risks and Opportunities   | High              |
| S1.46     | Metrics Used by the Entity to Measure and Monitor Sustainability-related Risks and Opportunities | High              |
| S1.50     | Entity-defined Metrics and Required Explanations                                                 | Medium            |
| S1.52     | Consistency of Metrics Over Time                                                                 | High              |
| S1.53     | Clear Definition and Explanation of Metrics                                                      | High              |
| S1.55     | Industry-based Metrics and Sustainability-related Risks and Opportunities                        | Medium            |
| S1.58     | Industry-based Disclosure Topics and Metrics Consideration                                       | Medium            |

### IFRS S2 Direct Mapping

**NO DEFAULT S2 ROUTE** Conditional climate activation only: climate awareness, tree planting, river/coastal cleanup or climate-disaster response.

## SASB Direct Mapping via SICS

| Disclosure topic          | Potential supporting metric           | Activity metric | Potential sectors                                                                                               |
|---------------------------|---------------------------------------|-----------------|-----------------------------------------------------------------------------------------------------------------|
| Community Relations       | Employee Volunteer Hour Count         |                 | Healthcare, Services, Financials, Technology & Communications, Consumer Goods, Infrastructure, Food & Beverage. |
| Employee Health           | Stakeholder Social Contribution Count |                 |                                                                                                                 |
| Safety and Well-being     | Volunteer Program Completion Rate     |                 |                                                                                                                 |
| Human Capital Management  | Workforce Community Service Coverage  |                 |                                                                                                                 |
| Stakeholder Engagement    |                                       |                 |                                                                                                                 |
| Access and Affordability. |                                       |                 |                                                                                                                 |

## ESRS Materiality-Governed Topic Routing

| Candidate code | Route                   | Sub-topic / derivation                                                  | State       | Routing relevance              | Specific DR status            |
|----------------|-------------------------|-------------------------------------------------------------------------|-------------|--------------------------------|-------------------------------|
| GOV-4          | ESRS 2 cross-cutting DR | Candidate cross-cutting route derived from the legacy pillar label      | PENDING-DMA | Medium                         | Candidate; validate after DMA |
| SBM-2          | ESRS 2 cross-cutting DR | Candidate cross-cutting route derived from the legacy pillar label      | PENDING-DMA | Medium                         | Candidate; validate after DMA |
| IRO-1          | ESRS 2 cross-cutting DR | Candidate cross-cutting route derived from the legacy pillar label      | PENDING-DMA | Medium                         | Candidate; validate after DMA |
| S1             | Own Workforce           | Working conditions and/or other own-workforce sub-topic; confirm by DMA | PENDING-DMA | High (when employee-sponsored) | PENDING-DMA                   |
| S3             | Affected Communities    | Community rights and affected-community context; confirm by DMA         | PENDING-DMA | High                           | PENDING-DMA                   |

| Candidate GDR role(s) | Evidence object                                                                             | Boundary / value-chain cap | Evidence sufficiency | Assurance readiness |
|-----------------------|---------------------------------------------------------------------------------------------|----------------------------|----------------------|---------------------|
| GDR-A, GDR-M          | Canonical MME Section 8 evidence objects; UID/Product ID/SDGS Activity ID lineage preserved | PENDING-ASSESSMENT         | NOT ASSESSED         | NOT ASSESSED        |

**ESRS activation rule: validate entity-specific IRO and materiality before assigning a final topical DR or changing PENDING-DMA to MATERIAL-ACTIVE.**

## A04-3: Safety Drill Task

Domain: Workforce Participation | Category: Workforce & Human Capital | Source: A04-3 SAFETY DRILL TASK MME Mapping



### IFRS S1 Direct Mapping

| Reference | Official name                                                                                    | Routing relevance |
|-----------|--------------------------------------------------------------------------------------------------|-------------------|
| S1.45     | Metrics and Targets Used to Measure and Monitor Sustainability-related Risks and Opportunities   | High              |
| S1.46     | Metrics Used by the Entity to Measure and Monitor Sustainability-related Risks and Opportunities | High              |
| S1.50     | Entity-defined Metrics and Required Explanations                                                 | High              |
| S1.52     | Consistency of Metrics Over Time                                                                 | High              |
| S1.53     | Clear Definition and Explanation of Metrics                                                      | High              |
| S1.55     | Industry-based Metrics and Sustainability-related Risks and Opportunities                        | Medium            |
| S1.58     | Industry-based Disclosure Topics and Metrics Consideration                                       | Medium            |

### IFRS S2 Direct Mapping

| Reference | Official name                                                   | Routing relevance |
|-----------|-----------------------------------------------------------------|-------------------|
| S2.22     | Climate-related Strategy and Decision-making                    | Medium            |
| S2.23     | Climate-related Risks and Opportunities                         | Medium            |
| S2.27     | Climate-related Metrics and Targets                             | Medium            |
| S2.28     | Metrics Used to Monitor Climate-related Risks and Opportunities | Medium            |
| S2.33     | Climate-related Targets                                         | Low               |
| S2.34     | Progress Monitoring Against Climate Targets                     | Low               |

### SASB Direct Mapping via SICS

| Disclosure topic                                   | Potential supporting metric         | Activity metric | Potential sectors                                                                                                                                                                                                                                                            |
|----------------------------------------------------|-------------------------------------|-----------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Employee Health & Safety                           | Safety Drill Participation Count    |                 | Manufacturing (Chemicals, Technology, Food Processing), Infrastructure (Real Estate, Utilities, Waste Management), Energy (Oil & Gas, Renewable Energy, Utilities), Services (Education Services, Professional Services), Healthcare (Hospitals, Biotech, Medical Delivery). |
| Emergency Preparedness & Response                  | Emergency Response Simulation Count |                 |                                                                                                                                                                                                                                                                              |
| Workplace Safety & Training                        | OH&S Safety Training Coverage Rate  |                 |                                                                                                                                                                                                                                                                              |
| Business Continuity & Operational Risk Management. | Workforce Crisis Readiness Rate     |                 |                                                                                                                                                                                                                                                                              |

## ESRS Materiality-Governed Topic Routing

| Candidate code | Route                   | Sub-topic / derivation                                              | State       | Routing relevance | Specific DR status            |
|----------------|-------------------------|---------------------------------------------------------------------|-------------|-------------------|-------------------------------|
| S1             | Own Workforce           | Health and safety                                                   | PENDING-DMA | High              | PENDING-DMA                   |
| E1             | Climate Change          | Climate change adaptation / energy relevance to be confirmed by DMA | PENDING-DMA | Conditional       | PENDING-DMA                   |
| GOV-4          | ESRS 2 cross-cutting DR | Candidate cross-cutting route derived from the legacy pillar label  | PENDING-DMA | Medium            | Candidate; validate after DMA |
| IRO-1          | ESRS 2 cross-cutting DR | Candidate cross-cutting route derived from the legacy pillar label  | PENDING-DMA | High              | Candidate; validate after DMA |

| Candidate GDR role(s) | Evidence object                                                                             | Boundary / value-chain cap | Evidence sufficiency | Assurance readiness |
|-----------------------|---------------------------------------------------------------------------------------------|----------------------------|----------------------|---------------------|
| GDR-A, GDR-M          | Canonical MME Section 8 evidence objects; UID/Product ID/SDGS Activity ID lineage preserved | PENDING-ASSESSMENT         | NOT ASSESSED         | NOT ASSESSED        |

**ESRS activation rule: validate entity-specific IRO and materiality before assigning a final topical DR or changing PENDING-DMA to MATERIAL-ACTIVE.**

## A04-4: Case Study Task

Domain: Workforce Participation | Category: Workforce & Human Capital | Source: A04-4 CASE STUDY TASK MME Mapping

### IFRS S1 Direct Mapping

| Reference | Official name                                                                                    | Routing relevance |
|-----------|--------------------------------------------------------------------------------------------------|-------------------|
| S1.45     | Metrics and Targets Used to Measure and Monitor Sustainability-related Risks and Opportunities   | High              |
| S1.46     | Metrics Used by the Entity to Measure and Monitor Sustainability-related Risks and Opportunities | High              |
| S1.50     | Entity-defined Metrics and Required Explanations                                                 | High              |
| S1.52     | Consistency of Metrics Over Time                                                                 | High              |
| S1.53     | Clear Definition and Explanation of Metrics                                                      | High              |
| S1.55     | Industry-based Metrics and Sustainability-related Risks and Opportunities                        | High              |
| S1.58     | Industry-based Disclosure Topics and Metrics Consideration                                       | Medium            |

### IFRS S2 Direct Mapping

| Reference | Official name                                | Routing relevance |
|-----------|----------------------------------------------|-------------------|
| S2.22     | Climate-related Strategy and Decision-making | Medium            |

| Reference | Official name                               | Routing relevance |
|-----------|---------------------------------------------|-------------------|
| S2.33     | Climate-related Targets                     | Medium            |
| S2.34     | Progress Monitoring Against Climate Targets | Medium            |

### SASB Direct Mapping via SICS

| Disclosure topic                              | Potential supporting metric                         | Activity metric | Potential sectors                                                                                                                                                              |
|-----------------------------------------------|-----------------------------------------------------|-----------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Product Design & Lifecycle Management         | Case Study Completion Count                         |                 | Financial Services, Professional & Technical Services, Education Services, Healthcare & Pharmaceuticals, Technology & Communications, Infrastructure, Resource Transformation. |
| Human Capital Development (Employee Ideas)    | Sustainability Risk Assessment Participation Count  |                 |                                                                                                                                                                                |
| Stakeholder Engagement & Community Relations  | Corporate Governance Evaluation Participation Count |                 |                                                                                                                                                                                |
| Business Model Resilience (Green Innovation). |                                                     |                 |                                                                                                                                                                                |

### ESRS Materiality-Governed Topic Routing

| Candidate code | Route                   | Sub-topic / derivation                                               | State       | Routing relevance | Specific DR status            |
|----------------|-------------------------|----------------------------------------------------------------------|-------------|-------------------|-------------------------------|
| GOV-4          | ESRS 2 cross-cutting DR | Candidate cross-cutting route derived from the legacy pillar label   | PENDING-DMA | Medium            | Candidate; validate after DMA |
| SBM-1          | ESRS 2 cross-cutting DR | Candidate cross-cutting route derived from the legacy pillar label   | PENDING-DMA | Medium            | Candidate; validate after DMA |
| IRO-1          | ESRS 2 cross-cutting DR | Candidate cross-cutting route derived from the legacy pillar label   | PENDING-DMA | High              | Candidate; validate after DMA |
| S3             | Affected Communities    | Community rights and affected-community context; confirm by DMA      | PENDING-DMA | Medium            | PENDING-DMA                   |
| S4             | Consumers and End-users | Information, personal safety and/or social inclusion; confirm by DMA | PENDING-DMA | Medium            | PENDING-DMA                   |

| Candidate GDR role(s) | Evidence object                                                                             | Boundary / value-chain cap | Evidence sufficiency | Assurance readiness |
|-----------------------|---------------------------------------------------------------------------------------------|----------------------------|----------------------|---------------------|
| GDR-A, GDR-M          | Canonical MME Section 8 evidence objects; UID/Product ID/SDGS Activity ID lineage preserved | PENDING-ASSESSMENT         | NOT ASSESSED         | NOT ASSESSED        |

**ESRS activation rule: validate entity-specific IRO and materiality before assigning a final topical DR or changing PENDING-DMA to MATERIAL-ACTIVE.**

# A05: Digital Conference Participation

## A05-1: Automated Meeting Scheduling

Domain: Event Participation | Category: Events & Public Engagement | Source: A05-1 AUTOMATED MEETING SCHEDULING  
MME Mapping

### IFRS S1 Direct Mapping

| Reference | Official name                                                                                    | Routing relevance |
|-----------|--------------------------------------------------------------------------------------------------|-------------------|
| S1.45     | Metrics and Targets Used to Measure and Monitor Sustainability-related Risks and Opportunities   | Medium            |
| S1.46     | Metrics Used by the Entity to Measure and Monitor Sustainability-related Risks and Opportunities | Medium            |
| S1.50     | Entity-defined Metrics and Required Explanations                                                 | Medium            |
| S1.52     | Consistency of Metrics Over Time                                                                 | High              |
| S1.53     | Clear Definition and Explanation of Metrics                                                      | High              |

### IFRS S2 Direct Mapping

| Reference | Official name                                                   | Routing relevance |
|-----------|-----------------------------------------------------------------|-------------------|
| S2.22     | Climate-related Strategy and Decision-making                    | Conditional       |
| S2.27     | Climate-related Metrics and Targets                             | Conditional       |
| S2.28     | Metrics Used to Monitor Climate-related Risks and Opportunities | Conditional       |

### SASB Direct Mapping via SICS

| Disclosure topic          | Potential supporting metric               | Activity metric | Potential sectors                                                                                                                                   |
|---------------------------|-------------------------------------------|-----------------|-----------------------------------------------------------------------------------------------------------------------------------------------------|
| Stakeholder Engagement    | Digital Meeting Coordination Count        |                 | Technology & Communications, Professional & Technical Services, Financial Services, Healthcare, Infrastructure, Education Services, Consumer Goods. |
| Customer Engagement       | Automated Scheduling Adoption Count       |                 |                                                                                                                                                     |
| Business Ethics           | Stakeholder Engagement Matchmaking Volume |                 |                                                                                                                                                     |
| Data Security             |                                           |                 |                                                                                                                                                     |
| Human Capital Management. |                                           |                 |                                                                                                                                                     |

## ESRS Materiality-Governed Topic Routing

| Candidate code | Route                   | Sub-topic / derivation                                                  | State       | Routing relevance | Specific DR status            |
|----------------|-------------------------|-------------------------------------------------------------------------|-------------|-------------------|-------------------------------|
| GOV-4          | ESRS 2 cross-cutting DR | Candidate cross-cutting route derived from the legacy pillar label      | PENDING-DMA | Medium            | Candidate; validate after DMA |
| SBM-1          | ESRS 2 cross-cutting DR | Candidate cross-cutting route derived from the legacy pillar label      | PENDING-DMA | Medium            | Candidate; validate after DMA |
| IRO-1          | ESRS 2 cross-cutting DR | Candidate cross-cutting route derived from the legacy pillar label      | PENDING-DMA | Medium            | Candidate; validate after DMA |
| S1             | Own Workforce           | Working conditions and/or other own-workforce sub-topic; confirm by DMA | PENDING-DMA | Conditional       | PENDING-DMA                   |
| S3             | Affected Communities    | Community rights and affected-community context; confirm by DMA         | PENDING-DMA | Conditional       | PENDING-DMA                   |

| Candidate GDR role(s) | Evidence object                                                                             | Boundary / value-chain cap | Evidence sufficiency | Assurance readiness |
|-----------------------|---------------------------------------------------------------------------------------------|----------------------------|----------------------|---------------------|
| GDR-A, GDR-M          | Canonical MME Section 8 evidence objects; UID/Product ID/SDGS Activity ID lineage preserved | PENDING-ASSESSMENT         | NOT ASSESSED         | NOT ASSESSED        |

**ESRS activation rule: validate entity-specific IRO and materiality before assigning a final topical DR or changing PENDING-DMA to MATERIAL-ACTIVE.**

## A05-2: Digital Meeting Task Assignment

Domain: Event Participation | Category: Events & Public Engagement | Source: A05-2 DIGITAL MEETING TASK ASSIGNMENT MME Mapping

### IFRS S1 Direct Mapping

| Reference | Official name                                                                                    | Routing relevance |
|-----------|--------------------------------------------------------------------------------------------------|-------------------|
| S1.45     | Metrics and Targets Used to Measure and Monitor Sustainability-related Risks and Opportunities   | Medium            |
| S1.46     | Metrics Used by the Entity to Measure and Monitor Sustainability-related Risks and Opportunities | Medium            |
| S1.50     | Entity-defined Metrics and Required Explanations                                                 | High              |
| S1.52     | Consistency of Metrics Over Time                                                                 | High              |
| S1.53     | Clear Definition and Explanation of Metrics                                                      | High              |
| S1.55     | Industry-based Metrics and Sustainability-related Risks and Opportunities                        | Medium            |
| S1.58     | Industry-based Disclosure Topics and Metrics Consideration                                       | Medium            |

## IFRS S2 Direct Mapping

| Reference | Official name                                                   | Routing relevance |
|-----------|-----------------------------------------------------------------|-------------------|
| S2.22     | Climate-related Strategy and Decision-making                    | Medium            |
| S2.23     | Climate-related Risks and Opportunities                         | Medium            |
| S2.27     | Climate-related Metrics and Targets                             | Medium            |
| S2.28     | Metrics Used to Monitor Climate-related Risks and Opportunities | Medium            |
| S2.33     | Climate-related Targets                                         | Conditional       |
| S2.34     | Progress Monitoring Against Climate Targets                     | Conditional       |

## SASB Direct Mapping via SICS

| Disclosure topic                             | Potential supporting metric           | Activity metric | Potential sectors                                                                                                                                   |
|----------------------------------------------|---------------------------------------|-----------------|-----------------------------------------------------------------------------------------------------------------------------------------------------|
| Corporate Governance                         | Digital Task Assignment Count         |                 | Technology & Communications, Professional & Technical Services, Financial Services, Healthcare, Infrastructure, Education Services, Consumer Goods. |
| Business Ethics                              | Responsibility Allocation Accept Rate |                 |                                                                                                                                                     |
| Human Capital Management                     | Corporate Governance Execution Volume |                 |                                                                                                                                                     |
| Employee Engagement                          |                                       |                 |                                                                                                                                                     |
| Operational Efficiency & Project Management. |                                       |                 |                                                                                                                                                     |

## ESRS Materiality-Governed Topic Routing

| Candidate code | Route                   | Sub-topic / derivation                                                  | State       | Routing relevance | Specific DR status            |
|----------------|-------------------------|-------------------------------------------------------------------------|-------------|-------------------|-------------------------------|
| GOV-4          | ESRS 2 cross-cutting DR | Candidate cross-cutting route derived from the legacy pillar label      | PENDING-DMA | Medium            | Candidate; validate after DMA |
| SBM-1          | ESRS 2 cross-cutting DR | Candidate cross-cutting route derived from the legacy pillar label      | PENDING-DMA | Medium            | Candidate; validate after DMA |
| IRO-1          | ESRS 2 cross-cutting DR | Candidate cross-cutting route derived from the legacy pillar label      | PENDING-DMA | Medium            | Candidate; validate after DMA |
| S1             | Own Workforce           | Working conditions and/or other own-workforce sub-topic; confirm by DMA | PENDING-DMA | Medium            | PENDING-DMA                   |
| G1             | Business Conduct        | Corporate culture and business-conduct sub-topic; confirm by DMA        | PENDING-DMA | Medium            | PENDING-DMA                   |

| Candidate GDR role(s) | Evidence object                                                                             | Boundary / value-chain cap | Evidence sufficiency | Assurance readiness |
|-----------------------|---------------------------------------------------------------------------------------------|----------------------------|----------------------|---------------------|
| GDR-A, GDR-M          | Canonical MME Section 8 evidence objects; UID/Product ID/SDGS Activity ID lineage preserved | PENDING-ASSESSMENT         | NOT ASSESSED         | NOT ASSESSED        |

**ESRS activation rule: validate entity-specific IRO and materiality before assigning a final topical DR or changing PENDING-DMA to MATERIAL-ACTIVE.**

## A05-3: Collaborative Co-creation Data

Domain: Event Participation | Category: Events & Public Engagement | Source: A05-3 COLLABORATIVE CO-CREATION DATA MME Mapping

### IFRS S1 Direct Mapping

| Reference | Official name                                                                                    | Routing relevance |
|-----------|--------------------------------------------------------------------------------------------------|-------------------|
| S1.21     | Governance Processes, Controls and Procedures                                                    | High              |
| S1.22     | Oversight of Sustainability-related Risks and Opportunities                                      | High              |
| S1.45     | Metrics and Targets Used to Measure and Monitor Sustainability-related Risks and Opportunities   | Medium            |
| S1.46     | Metrics Used by the Entity to Measure and Monitor Sustainability-related Risks and Opportunities | Medium            |

### IFRS S2 Direct Mapping

| Reference | Official name                                                   | Routing relevance |
|-----------|-----------------------------------------------------------------|-------------------|
| S2.22     | Climate-related Strategy and Decision-making                    | Medium            |
| S2.27     | Climate-related Metrics and Targets                             | Medium            |
| S2.28     | Metrics Used to Monitor Climate-related Risks and Opportunities | Medium            |

### SASB Direct Mapping via SICS

| Disclosure topic         | Potential supporting metric            | Activity metric | Potential sectors                                                                                                                                   |
|--------------------------|----------------------------------------|-----------------|-----------------------------------------------------------------------------------------------------------------------------------------------------|
| Corporate Governance     | Digital Co-creation Event Count        |                 | Technology & Communications, Professional & Technical Services, Financial Services, Healthcare, Infrastructure, Education Services, Consumer Goods. |
| Business Ethics          | Consensus-building Workshop Count      |                 |                                                                                                                                                     |
| Human Capital Management | Stakeholder Project Matchmaking Volume |                 |                                                                                                                                                     |
| Employee Engagement      |                                        |                 |                                                                                                                                                     |

| Disclosure topic                             | Potential supporting metric | Activity metric | Potential sectors |
|----------------------------------------------|-----------------------------|-----------------|-------------------|
| Operational Efficiency & Project Management. |                             |                 |                   |

### ESRS Materiality-Governed Topic Routing

| Candidate code | Route                   | Sub-topic / derivation                                               | State       | Routing relevance | Specific DR status            |
|----------------|-------------------------|----------------------------------------------------------------------|-------------|-------------------|-------------------------------|
| GOV-4          | ESRS 2 cross-cutting DR | Candidate cross-cutting route derived from the legacy pillar label   | PENDING-DMA | Medium            | Candidate; validate after DMA |
| SBM-1          | ESRS 2 cross-cutting DR | Candidate cross-cutting route derived from the legacy pillar label   | PENDING-DMA | Medium            | Candidate; validate after DMA |
| IRO-1          | ESRS 2 cross-cutting DR | Candidate cross-cutting route derived from the legacy pillar label   | PENDING-DMA | High              | Candidate; validate after DMA |
| S3             | Affected Communities    | Community rights and affected-community context; confirm by DMA      | PENDING-DMA | Medium            | PENDING-DMA                   |
| S4             | Consumers and End-users | Information, personal safety and/or social inclusion; confirm by DMA | PENDING-DMA | Medium            | PENDING-DMA                   |

| Candidate GDR role(s) | Evidence object                                                                             | Boundary / value-chain cap | Evidence sufficiency | Assurance readiness |
|-----------------------|---------------------------------------------------------------------------------------------|----------------------------|----------------------|---------------------|
| GDR-A, GDR-M          | Canonical MME Section 8 evidence objects; UID/Product ID/SDGS Activity ID lineage preserved | PENDING-ASSESSMENT         | NOT ASSESSED         | NOT ASSESSED        |

**ESRS activation rule: validate entity-specific IRO and materiality before assigning a final topical DR or changing PENDING-DMA to MATERIAL-ACTIVE.**

## A05-4: Emission Reduction Action Verification

Domain: Event Participation | Category: Events & Public Engagement | Source: A05-4 EMISSION REDUCTION ACTION VERIFICATION MME Mapping

### IFRS S1 Direct Mapping

| Reference | Official name                                                                                    | Routing relevance |
|-----------|--------------------------------------------------------------------------------------------------|-------------------|
| S1.45     | Metrics and Targets Used to Measure and Monitor Sustainability-related Risks and Opportunities   | High              |
| S1.46     | Metrics Used by the Entity to Measure and Monitor Sustainability-related Risks and Opportunities | High              |
| S1.50     | Entity-defined Metrics and Required Explanations                                                 | High              |
| S1.52     | Consistency of Metrics Over Time                                                                 | High              |
| S1.53     | Clear Definition and Explanation of Metrics                                                      | High              |
| S1.58     | Industry-based Disclosure Topics and Metrics Consideration                                       | Medium            |



## IFRS S2 Direct Mapping

| Reference | Official name                                                   | Routing relevance |
|-----------|-----------------------------------------------------------------|-------------------|
| S2.22     | Climate-related Strategy and Decision-making                    | Medium            |
| S2.23     | Climate-related Risks and Opportunities                         | Medium            |
| S2.27     | Climate-related Metrics and Targets                             | High              |
| S2.28     | Metrics Used to Monitor Climate-related Risks and Opportunities | High              |
| S2.29     | Greenhouse Gas Emissions                                        | Medium            |

## SASB Direct Mapping via SICS

| Disclosure topic                               | Potential supporting metric                          | Activity metric | Potential sectors                                                                                                                                   |
|------------------------------------------------|------------------------------------------------------|-----------------|-----------------------------------------------------------------------------------------------------------------------------------------------------|
| Energy Management                              | Verified Low-Carbon Participation Count              |                 | Technology & Communications, Professional & Technical Services, Financial Services, Healthcare, Infrastructure, Education Services, Consumer Goods. |
| Transportation Management                      | Sustainable Transportation Shift Participation Count |                 |                                                                                                                                                     |
| Climate Strategy                               | Reusable Container and Material Usage Count          |                 |                                                                                                                                                     |
| Human Capital Management (Employee Engagement) | Climate Awareness Campaign Participant Volume        |                 |                                                                                                                                                     |
| Community Relations & Local Investment         |                                                      |                 |                                                                                                                                                     |
| Resource Efficiency & Circularity.             |                                                      |                 |                                                                                                                                                     |

## ESRS Materiality-Governed Topic Routing

| Candidate code | Route                             | Sub-topic / derivation                                                  | State       | Routing relevance | Specific DR status |
|----------------|-----------------------------------|-------------------------------------------------------------------------|-------------|-------------------|--------------------|
| E1             | Climate Change                    | Climate change mitigation and/or energy; confirm by DMA                 | PENDING-DMA | High              | PENDING-DMA        |
| E5             | Resource Use and Circular Economy | Relevant resource-use sub-topic to be determined by DMA                 | PENDING-DMA | Medium            | PENDING-DMA        |
| S1             | Own Workforce                     | Working conditions and/or other own-workforce sub-topic; confirm by DMA | PENDING-DMA | Conditional       | PENDING-DMA        |
| S4             | Consumers and End-users           | Information, personal safety and/or social inclusion; confirm by DMA    | PENDING-DMA | Medium            | PENDING-DMA        |

| Candidate GDR role(s) | Evidence object                                                                             | Boundary / value-chain cap | Evidence sufficiency | Assurance readiness |
|-----------------------|---------------------------------------------------------------------------------------------|----------------------------|----------------------|---------------------|
| GDR-A, GDR-M, GDR-T   | Canonical MME Section 8 evidence objects; UID/Product ID/SDGS Activity ID lineage preserved | PENDING-ASSESSMENT         | NOT ASSESSED         | NOT ASSESSED        |

**ESRS activation rule: validate entity-specific IRO and materiality before assigning a final topical DR or changing PENDING-DMA to MATERIAL-ACTIVE.**

## A06: Remote Work Participation

### A06-1: Remote Work Reporting

Domain: Workforce Participation | Category: Workforce & Human Capital | Source: A06-1 REMOTE WORK REPORTING MME Mapping

#### IFRS S1 Direct Mapping

| Reference | Official name                                                                                    | Routing relevance |
|-----------|--------------------------------------------------------------------------------------------------|-------------------|
| S1.45     | Metrics and Targets Used to Measure and Monitor Sustainability-related Risks and Opportunities   | Medium            |
| S1.46     | Metrics Used by the Entity to Measure and Monitor Sustainability-related Risks and Opportunities | Medium            |
| S1.50     | Entity-defined Metrics and Required Explanations                                                 | High              |
| S1.52     | Consistency of Metrics Over Time                                                                 | High              |
| S1.53     | Clear Definition and Explanation of Metrics                                                      | High              |

#### IFRS S2 Direct Mapping

| Reference | Official name                                                   | Routing relevance |
|-----------|-----------------------------------------------------------------|-------------------|
| S2.22     | Climate-related Strategy and Decision-making                    | Medium            |
| S2.27     | Climate-related Metrics and Targets                             | High              |
| S2.28     | Metrics Used to Monitor Climate-related Risks and Opportunities | High              |
| S2.29     | Greenhouse Gas Emissions                                        | Medium            |

#### SASB Direct Mapping via SICs

| Disclosure topic     | Potential supporting metric | Activity metric | Potential sectors                                                                                                                                   |
|----------------------|-----------------------------|-----------------|-----------------------------------------------------------------------------------------------------------------------------------------------------|
| Corporate Governance | Remote Work Reporting Count |                 | Technology & Communications, Professional & Technical Services, Financial Services, Healthcare, Infrastructure, Education Services, Consumer Goods. |

| Disclosure topic                            | Potential supporting metric            | Activity metric | Potential sectors |
|---------------------------------------------|----------------------------------------|-----------------|-------------------|
| Employee Engagement                         | Commute Demand Mitigation Rate         |                 |                   |
| Operational Efficiency & Project Management | Workforce Flexibility Alignment Volume |                 |                   |
| Human Capital Management.                   |                                        |                 |                   |

### ESRS Materiality-Governed Topic Routing

| Candidate code | Route                   | Sub-topic / derivation                                                  | State       | Routing relevance | Specific DR status            |
|----------------|-------------------------|-------------------------------------------------------------------------|-------------|-------------------|-------------------------------|
| E1             | Climate Change          | Climate change mitigation and/or energy; confirm by DMA                 | PENDING-DMA | High              | PENDING-DMA                   |
| S1             | Own Workforce           | Working conditions and/or other own-workforce sub-topic; confirm by DMA | PENDING-DMA | High              | PENDING-DMA                   |
| GOV-4          | ESRS 2 cross-cutting DR | Candidate cross-cutting route derived from the legacy pillar label      | PENDING-DMA | Medium            | Candidate; validate after DMA |

| Candidate GDR role(s) | Evidence object                                                                             | Boundary / value-chain cap | Evidence sufficiency | Assurance readiness |
|-----------------------|---------------------------------------------------------------------------------------------|----------------------------|----------------------|---------------------|
| GDR-A, GDR-M          | Canonical MME Section 8 evidence objects; UID/Product ID/SDGS Activity ID lineage preserved | PENDING-ASSESSMENT         | NOT ASSESSED         | NOT ASSESSED        |

**ESRS activation rule: validate entity-specific IRO and materiality before assigning a final topical DR or changing PENDING-DMA to MATERIAL-ACTIVE.**

## A06-2: Remote Work Log

| Domain: Workforce Participation | Category: Workforce & Human Capital | Source: A06-2 REMOTE WORK LOG MME Mapping

### IFRS S1 Direct Mapping

| Reference | Official name                                                                                    | Routing relevance |
|-----------|--------------------------------------------------------------------------------------------------|-------------------|
| S1.45     | Metrics and Targets Used to Measure and Monitor Sustainability-related Risks and Opportunities   | Medium            |
| S1.46     | Metrics Used by the Entity to Measure and Monitor Sustainability-related Risks and Opportunities | Medium            |
| S1.50     | Entity-defined Metrics and Required Explanations                                                 | High              |
| S1.52     | Consistency of Metrics Over Time                                                                 | High              |
| S1.53     | Clear Definition and Explanation of Metrics                                                      | High              |

## IFRS S2 Direct Mapping

| Reference | Official name                                                   | Routing relevance |
|-----------|-----------------------------------------------------------------|-------------------|
| S2.22     | Climate-related Strategy and Decision-making                    | Medium            |
| S2.27     | Climate-related Metrics and Targets                             | High              |
| S2.28     | Metrics Used to Monitor Climate-related Risks and Opportunities | High              |
| S2.29     | Greenhouse Gas Emissions                                        | Medium            |

## SASB Direct Mapping via SICS

| Disclosure topic                            | Potential supporting metric            | Activity metric | Potential sectors                                                                                                                                   |
|---------------------------------------------|----------------------------------------|-----------------|-----------------------------------------------------------------------------------------------------------------------------------------------------|
| Corporate Governance                        | Remote Work Log Count                  |                 | Technology & Communications, Professional & Technical Services, Financial Services, Healthcare, Infrastructure, Education Services, Consumer Goods. |
| Employee Engagement                         | Commute Demand Mitigation Rate         |                 |                                                                                                                                                     |
| Operational Efficiency & Project Management | Workforce Flexibility Alignment Volume |                 |                                                                                                                                                     |
| Human Capital Management.                   |                                        |                 |                                                                                                                                                     |

## ESRS Materiality-Governed Topic Routing

| Candidate code | Route                   | Sub-topic / derivation                                                  | State       | Routing relevance | Specific DR status            |
|----------------|-------------------------|-------------------------------------------------------------------------|-------------|-------------------|-------------------------------|
| E1             | Climate Change          | Climate change mitigation and/or energy; confirm by DMA                 | PENDING-DMA | High              | PENDING-DMA                   |
| S1             | Own Workforce           | Working conditions and/or other own-workforce sub-topic; confirm by DMA | PENDING-DMA | High              | PENDING-DMA                   |
| GOV-4          | ESRS 2 cross-cutting DR | Candidate cross-cutting route derived from the legacy pillar label      | PENDING-DMA | Medium            | Candidate; validate after DMA |

| Candidate GDR role(s) | Evidence object                                                                             | Boundary / value-chain cap | Evidence sufficiency | Assurance readiness |
|-----------------------|---------------------------------------------------------------------------------------------|----------------------------|----------------------|---------------------|
| GDR-A, GDR-M          | Canonical MME Section 8 evidence objects; UID/Product ID/SDGS Activity ID lineage preserved | PENDING-ASSESSMENT         | NOT ASSESSED         | NOT ASSESSED        |

**ESRS activation rule: validate entity-specific IRO and materiality before assigning a final topical DR or changing PENDING-DMA to MATERIAL-ACTIVE.**

## A06-3: Attendance Verification

Domain: Workforce Participation | Category: Workforce & Human Capital | Source: A06-3 ATTENDANCE VERIFICATION MME Mapping

### IFRS S1 Direct Mapping

| Reference | Official name                                                                                    | Routing relevance |
|-----------|--------------------------------------------------------------------------------------------------|-------------------|
| S1.45     | Metrics and Targets Used to Measure and Monitor Sustainability-related Risks and Opportunities   | Medium            |
| S1.46     | Metrics Used by the Entity to Measure and Monitor Sustainability-related Risks and Opportunities | Medium            |
| S1.50     | Entity-defined Metrics and Required Explanations                                                 | High              |
| S1.52     | Consistency of Metrics Over Time                                                                 | High              |
| S1.53     | Clear Definition and Explanation of Metrics                                                      | High              |

### IFRS S2 Direct Mapping

| Reference | Official name                                                   | Routing relevance |
|-----------|-----------------------------------------------------------------|-------------------|
| S2.22     | Climate-related Strategy and Decision-making                    | Medium            |
| S2.27     | Climate-related Metrics and Targets                             | High              |
| S2.28     | Metrics Used to Monitor Climate-related Risks and Opportunities | High              |
| S2.29     | Greenhouse Gas Emissions                                        | Medium            |

### SASB Direct Mapping via SICS

| Disclosure topic                            | Potential supporting metric               | Activity metric | Potential sectors                                                                                                                                   |
|---------------------------------------------|-------------------------------------------|-----------------|-----------------------------------------------------------------------------------------------------------------------------------------------------|
| Corporate Governance                        | Remote Work Attendance Verification Count |                 | Technology & Communications, Professional & Technical Services, Financial Services, Healthcare, Infrastructure, Education Services, Consumer Goods. |
| Employee Engagement                         | Commute Demand Mitigation Rate            |                 |                                                                                                                                                     |
| Operational Efficiency & Project Management | Workforce Flexibility Alignment Volume    |                 |                                                                                                                                                     |
| Human Capital Management.                   |                                           |                 |                                                                                                                                                     |

### ESRS Materiality-Governed Topic Routing

| Candidate code | Route          | Sub-topic / derivation                                                  | State       | Routing relevance | Specific DR status |
|----------------|----------------|-------------------------------------------------------------------------|-------------|-------------------|--------------------|
| E1             | Climate Change | Climate change mitigation and/or energy; confirm by DMA                 | PENDING-DMA | High              | PENDING-DMA        |
| S1             | Own Workforce  | Working conditions and/or other own-workforce sub-topic; confirm by DMA | PENDING-DMA | High              | PENDING-DMA        |

| Candidate code | Route                   | Sub-topic / derivation                                             | State       | Routing relevance | Specific DR status            |
|----------------|-------------------------|--------------------------------------------------------------------|-------------|-------------------|-------------------------------|
| GOV-4          | ESRS 2 cross-cutting DR | Candidate cross-cutting route derived from the legacy pillar label | PENDING-DMA | Medium            | Candidate; validate after DMA |

| Candidate GDR role(s) | Evidence object                                                                             | Boundary / value-chain cap | Evidence sufficiency | Assurance readiness |
|-----------------------|---------------------------------------------------------------------------------------------|----------------------------|----------------------|---------------------|
| GDR-A, GDR-M          | Canonical MME Section 8 evidence objects; UID/Product ID/SDGS Activity ID lineage preserved | PENDING-ASSESSMENT         | NOT ASSESSED         | NOT ASSESSED        |

**ESRS activation rule: validate entity-specific IRO and materiality before assigning a final topical DR or changing PENDING-DMA to MATERIAL-ACTIVE.**

## A06-4: Emission Reduction Summary

Domain: Workforce Participation | Category: Workforce & Human Capital | Source: A06-4 EMISSION REDUCTION SUMMARY MME Mapping

### IFRS S1 Direct Mapping

| Reference | Official name                                                                                    | Routing relevance |
|-----------|--------------------------------------------------------------------------------------------------|-------------------|
| S1.45     | Metrics and Targets Used to Measure and Monitor Sustainability-related Risks and Opportunities   | High              |
| S1.46     | Metrics Used by the Entity to Measure and Monitor Sustainability-related Risks and Opportunities | High              |
| S1.50     | Entity-defined Metrics and Required Explanations                                                 | High              |
| S1.52     | Consistency of Metrics Over Time                                                                 | High              |
| S1.53     | Clear Definition and Explanation of Metrics                                                      | High              |

### IFRS S2 Direct Mapping

| Reference | Official name                                                   | Routing relevance |
|-----------|-----------------------------------------------------------------|-------------------|
| S2.22     | Climate-related Strategy and Decision-making                    | High              |
| S2.27     | Climate-related Metrics and Targets                             | Very High         |
| S2.28     | Metrics Used to Monitor Climate-related Risks and Opportunities | Very High         |
| S2.29     | Greenhouse Gas Emissions                                        | Medium            |

## SASB Direct Mapping via SICS

| Disclosure topic                            | Potential supporting metric            | Activity metric | Potential sectors                                                                                                                                   |
|---------------------------------------------|----------------------------------------|-----------------|-----------------------------------------------------------------------------------------------------------------------------------------------------|
| Corporate Governance                        | Remote Work Reporting Count            |                 | Technology & Communications, Professional & Technical Services, Financial Services, Healthcare, Infrastructure, Education Services, Consumer Goods. |
| Employee Engagement                         | Commute Demand Mitigation Rate         |                 |                                                                                                                                                     |
| Operational Efficiency & Project Management | Workforce Flexibility Alignment Volume |                 |                                                                                                                                                     |
| Human Capital Management.                   |                                        |                 |                                                                                                                                                     |

## ESRS Materiality-Governed Topic Routing

| Candidate code | Route                   | Sub-topic / derivation                                                  | State       | Routing relevance | Specific DR status            |
|----------------|-------------------------|-------------------------------------------------------------------------|-------------|-------------------|-------------------------------|
| E1             | Climate Change          | Climate change mitigation and/or energy; confirm by DMA                 | PENDING-DMA | High              | PENDING-DMA                   |
| S1             | Own Workforce           | Working conditions and/or other own-workforce sub-topic; confirm by DMA | PENDING-DMA | High              | PENDING-DMA                   |
| GOV-4          | ESRS 2 cross-cutting DR | Candidate cross-cutting route derived from the legacy pillar label      | PENDING-DMA | Medium            | Candidate; validate after DMA |

| Candidate GDR role(s) | Evidence object                                                                             | Boundary / value-chain cap | Evidence sufficiency | Assurance readiness |
|-----------------------|---------------------------------------------------------------------------------------------|----------------------------|----------------------|---------------------|
| GDR-A, GDR-M, GDR-T   | Canonical MME Section 8 evidence objects; UID/Product ID/SDGS Activity ID lineage preserved | PENDING-ASSESSMENT         | NOT ASSESSED         | NOT ASSESSED        |

**ESRS activation rule: validate entity-specific IRO and materiality before assigning a final topical DR or changing PENDING-DMA to MATERIAL-ACTIVE.**

# A07: Business Travel Participation

## A07-1: Travel Request Submission

Domain: Mobility & Travel Participation | Category: Business Travel, Accommodation & Mobility | Source: A07-1 TRAVEL REQUEST SUBMISSION MME Mapping

## IFRS S1 Direct Mapping

| Reference | Official name                                                                                  | Routing relevance |
|-----------|------------------------------------------------------------------------------------------------|-------------------|
| S1.45     | Metrics and Targets Used to Measure and Monitor Sustainability-related Risks and Opportunities | Medium            |

| Reference | Official name                                                                                    | Routing relevance |
|-----------|--------------------------------------------------------------------------------------------------|-------------------|
| S1.46     | Metrics Used by the Entity to Measure and Monitor Sustainability-related Risks and Opportunities | Medium            |
| S1.50     | Entity-defined Metrics and Required Explanations                                                 | High              |
| S1.52     | Consistency of Metrics Over Time                                                                 | High              |
| S1.53     | Clear Definition and Explanation of Metrics                                                      | High              |

### IFRS S2 Direct Mapping

| Reference | Official name                                                   | Routing relevance |
|-----------|-----------------------------------------------------------------|-------------------|
| S2.22     | Climate-related Strategy and Decision-making                    | Medium            |
| S2.27     | Climate-related Metrics and Targets                             | High              |
| S2.28     | Metrics Used to Monitor Climate-related Risks and Opportunities | High              |
| S2.29     | Greenhouse Gas Emissions                                        | Medium            |

### SASB Direct Mapping via SICS

| Disclosure topic                            | Potential supporting metric            | Activity metric | Potential sectors                                                                                                                                   |
|---------------------------------------------|----------------------------------------|-----------------|-----------------------------------------------------------------------------------------------------------------------------------------------------|
| Corporate Governance                        | Travel Request Reporting Count         |                 | Technology & Communications, Professional & Technical Services, Financial Services, Healthcare, Infrastructure, Education Services, Consumer Goods. |
| Employee Engagement                         | Commute Demand Mitigation Rate         |                 |                                                                                                                                                     |
| Operational Efficiency & Project Management | Workforce Flexibility Alignment Volume |                 |                                                                                                                                                     |
| Human Capital Management.                   |                                        |                 |                                                                                                                                                     |

### ESRS Materiality-Governed Topic Routing

| Candidate code | Route                   | Sub-topic / derivation                                                  | State       | Routing relevance | Specific DR status            |
|----------------|-------------------------|-------------------------------------------------------------------------|-------------|-------------------|-------------------------------|
| E1             | Climate Change          | Climate change mitigation and/or energy; confirm by DMA                 | PENDING-DMA | High              | PENDING-DMA                   |
| S1             | Own Workforce           | Working conditions and/or other own-workforce sub-topic; confirm by DMA | PENDING-DMA | High              | PENDING-DMA                   |
| GOV-4          | ESRS 2 cross-cutting DR | Candidate cross-cutting route derived from the legacy pillar label      | PENDING-DMA | Medium            | Candidate; validate after DMA |



| Candidate GDR role(s) | Evidence object                                                                             | Boundary / value-chain cap | Evidence sufficiency | Assurance readiness |
|-----------------------|---------------------------------------------------------------------------------------------|----------------------------|----------------------|---------------------|
| GDR-A, GDR-M          | Canonical MME Section 8 evidence objects; UID/Product ID/SDGS Activity ID lineage preserved | PENDING-ASSESSMENT         | NOT ASSESSED         | NOT ASSESSED        |

**ESRS activation rule: validate entity-specific IRO and materiality before assigning a final topical DR or changing PENDING-DMA to MATERIAL-ACTIVE.**

## A07-2: Travel Receipt Logging

Domain: Mobility & Travel Participation | Category: Business Travel, Accommodation & Mobility | Source: A07-2 TRAVEL RECEIPT LOGGING MME Mapping

### IFRS S1 Direct Mapping

| Reference | Official name                                                                                    | Routing relevance |
|-----------|--------------------------------------------------------------------------------------------------|-------------------|
| S1.45     | Metrics and Targets Used to Measure and Monitor Sustainability-related Risks and Opportunities   | Medium            |
| S1.46     | Metrics Used by the Entity to Measure and Monitor Sustainability-related Risks and Opportunities | Medium            |
| S1.50     | Entity-defined Metrics and Required Explanations                                                 | High              |
| S1.52     | Consistency of Metrics Over Time                                                                 | High              |
| S1.53     | Clear Definition and Explanation of Metrics                                                      | High              |

### IFRS S2 Direct Mapping

| Reference | Official name                                                   | Routing relevance |
|-----------|-----------------------------------------------------------------|-------------------|
| S2.22     | Climate-related Strategy and Decision-making                    | Medium            |
| S2.27     | Climate-related Metrics and Targets                             | High              |
| S2.28     | Metrics Used to Monitor Climate-related Risks and Opportunities | High              |
| S2.29     | Greenhouse Gas Emissions                                        | Medium            |

### SASB Direct Mapping via SICS

| Disclosure topic     | Potential supporting metric    | Activity metric | Potential sectors                                                                                                                                   |
|----------------------|--------------------------------|-----------------|-----------------------------------------------------------------------------------------------------------------------------------------------------|
| Corporate Governance | Travel Receipt Reporting Count |                 | Technology & Communications, Professional & Technical Services, Financial Services, Healthcare, Infrastructure, Education Services, Consumer Goods. |
| Employee Engagement  | Commute Demand Mitigation Rate |                 |                                                                                                                                                     |

| Disclosure topic                            | Potential supporting metric            | Activity metric | Potential sectors |
|---------------------------------------------|----------------------------------------|-----------------|-------------------|
| Operational Efficiency & Project Management | Workforce Flexibility Alignment Volume |                 |                   |
| Human Capital Management.                   |                                        |                 |                   |

### ESRS Materiality-Governed Topic Routing

| Candidate code | Route                   | Sub-topic / derivation                                                  | State       | Routing relevance | Specific DR status            |
|----------------|-------------------------|-------------------------------------------------------------------------|-------------|-------------------|-------------------------------|
| E1             | Climate Change          | Climate change mitigation and/or energy; confirm by DMA                 | PENDING-DMA | High              | PENDING-DMA                   |
| S1             | Own Workforce           | Working conditions and/or other own-workforce sub-topic; confirm by DMA | PENDING-DMA | High              | PENDING-DMA                   |
| GOV-4          | ESRS 2 cross-cutting DR | Candidate cross-cutting route derived from the legacy pillar label      | PENDING-DMA | Medium            | Candidate; validate after DMA |

| Candidate GDR role(s) | Evidence object                                                                             | Boundary / value-chain cap | Evidence sufficiency | Assurance readiness |
|-----------------------|---------------------------------------------------------------------------------------------|----------------------------|----------------------|---------------------|
| GDR-A, GDR-M          | Canonical MME Section 8 evidence objects; UID/Product ID/SDGS Activity ID lineage preserved | PENDING-ASSESSMENT         | NOT ASSESSED         | NOT ASSESSED        |

**ESRS activation rule: validate entity-specific IRO and materiality before assigning a final topical DR or changing PENDING-DMA to MATERIAL-ACTIVE.**

## A07-3: Itinerary Completion Verification

Domain: Mobility & Travel Participation | Category: Business Travel, Accommodation & Mobility | Source: A07-3 ITINERARY COMPLETION VERIFICATION MME Mapping

### IFRS S1 Direct Mapping

| Reference | Official name                                                                                  | Routing relevance |
|-----------|------------------------------------------------------------------------------------------------|-------------------|
| S1.21     | Governance Processes, Controls and Procedures                                                  | High              |
| S1.22     | Oversight of Sustainability-related Risks and Opportunities                                    | High              |
| S1.45     | Metrics and Targets Used to Measure and Monitor Sustainability-related Risks and Opportunities | Very High         |
| S1.46     | Metrics Used to Measure and Monitor Sustainability-related Risks and Opportunities             | Very High         |

### IFRS S2 Direct Mapping

| Reference | Official name                                | Routing relevance |
|-----------|----------------------------------------------|-------------------|
| S2.22     | Climate-related Strategy and Decision-making | Medium            |

| Reference | Official name                                                   | Routing relevance |
|-----------|-----------------------------------------------------------------|-------------------|
| S2.27     | Climate-related Metrics and Targets                             | High              |
| S2.28     | Metrics Used to Monitor Climate-related Risks and Opportunities | High              |
| S2.29     | Greenhouse Gas Emissions                                        | Medium            |

### SASB Direct Mapping via SICS

| Disclosure topic                            | Potential supporting metric            | Activity metric | Potential sectors                                                                                                                                   |
|---------------------------------------------|----------------------------------------|-----------------|-----------------------------------------------------------------------------------------------------------------------------------------------------|
| Corporate Governance                        | Travel Request Reporting Count         |                 | Technology & Communications, Professional & Technical Services, Financial Services, Healthcare, Infrastructure, Education Services, Consumer Goods. |
| Employee Engagement                         | Commute Demand Mitigation Rate         |                 |                                                                                                                                                     |
| Operational Efficiency & Project Management | Workforce Flexibility Alignment Volume |                 |                                                                                                                                                     |
| Human Capital Management.                   |                                        |                 |                                                                                                                                                     |

### ESRS Materiality-Governed Topic Routing

| Candidate code | Route                   | Sub-topic / derivation                                                  | State       | Routing relevance | Specific DR status            |
|----------------|-------------------------|-------------------------------------------------------------------------|-------------|-------------------|-------------------------------|
| E1             | Climate Change          | Climate change mitigation and/or energy; confirm by DMA                 | PENDING-DMA | High              | PENDING-DMA                   |
| S1             | Own Workforce           | Working conditions and/or other own-workforce sub-topic; confirm by DMA | PENDING-DMA | High              | PENDING-DMA                   |
| GOV-4          | ESRS 2 cross-cutting DR | Candidate cross-cutting route derived from the legacy pillar label      | PENDING-DMA | Medium            | Candidate; validate after DMA |

| Candidate GDR role(s) | Evidence object                                                                             | Boundary / value-chain cap | Evidence sufficiency | Assurance readiness |
|-----------------------|---------------------------------------------------------------------------------------------|----------------------------|----------------------|---------------------|
| GDR-A, GDR-M          | Canonical MME Section 8 evidence objects; UID/Product ID/SDGS Activity ID lineage preserved | PENDING-ASSESSMENT         | NOT ASSESSED         | NOT ASSESSED        |

**ESRS activation rule: validate entity-specific IRO and materiality before assigning a final topical DR or changing PENDING-DMA to MATERIAL-ACTIVE.**

## A07-4: Expense Reimbursement Verification

Domain: Mobility & Travel Participation | Category: Business Travel, Accommodation & Mobility | Source: A07-4 Expense Reimbursement Verification MME Mapping

## IFRS S1 Direct Mapping

| Reference | Official name                                                                                    | Routing relevance |
|-----------|--------------------------------------------------------------------------------------------------|-------------------|
| S1.45     | Metrics and Targets Used to Measure and Monitor Sustainability-related Risks and Opportunities   | High              |
| S1.46     | Metrics Used by the Entity to Measure and Monitor Sustainability-related Risks and Opportunities | High              |
| S1.50     | Entity-defined Metrics and Required Explanations                                                 | Medium            |
| S1.52     | Consistency of Metrics Over Time                                                                 | High              |
| S1.53     | Clear Definition and Explanation of Metrics                                                      | High              |
| S1.55     | Industry-based Metrics and Sustainability-related Risks and Opportunities                        | Medium            |
| S1.58     | Industry-based Disclosure Topics and Metrics Consideration                                       | Medium            |

## IFRS S2 Direct Mapping

| Reference | Official name                                                   | Routing relevance |
|-----------|-----------------------------------------------------------------|-------------------|
| S2.27     | Climate-related Metrics and Targets                             | Medium            |
| S2.28     | Metrics Used to Monitor Climate-related Risks and Opportunities | Medium            |
| S2.32     | Industry-based Climate Metrics                                  | Medium            |
| S2.33     | Climate-related Targets                                         | Medium            |
| S2.34     | Progress Monitoring Against Climate Targets                     | Medium            |
| S2.37     | Cross-industry and Industry-based Metrics                       | Medium            |

## SASB Direct Mapping via SICS

| Disclosure topic         | Potential supporting metric                        | Activity metric              | Potential sectors                                                                                                       |
|--------------------------|----------------------------------------------------|------------------------------|-------------------------------------------------------------------------------------------------------------------------|
| Community Relations      | Verified Expense Reimbursement Count               | Participation Volume         | Technology & Communications, Financials, Services, Infrastructure, Healthcare, Food & Beverage, Resource Transformation |
| Customer Welfare         | Low-Carbon Travel Voucher Settlement Count         | Settlement Frequency         |                                                                                                                         |
| Employee Engagement      | Sustainable Dining/Accommodation Expense Log Count | Sourcing Compliance Coverage |                                                                                                                         |
| Human Capital Management |                                                    |                              |                                                                                                                         |
| Stakeholder Engagement   |                                                    |                              |                                                                                                                         |

## ESRS Materiality-Governed Topic Routing

| Candidate code | Route                             | Sub-topic / derivation                                                  | State       | Routing relevance | Specific DR status            |
|----------------|-----------------------------------|-------------------------------------------------------------------------|-------------|-------------------|-------------------------------|
| GOV-4          | ESRS 2 cross-cutting DR           | Candidate cross-cutting route derived from the legacy pillar label      | PENDING-DMA | Medium            | Candidate; validate after DMA |
| SBM-1          | ESRS 2 cross-cutting DR           | Candidate cross-cutting route derived from the legacy pillar label      | PENDING-DMA | Medium            | Candidate; validate after DMA |
| E1             | Climate Change                    | Climate change mitigation and/or energy; confirm by DMA                 | PENDING-DMA | High              | PENDING-DMA                   |
| E5             | Resource Use and Circular Economy | Relevant resource-use sub-topic to be determined by DMA                 | PENDING-DMA | Medium            | PENDING-DMA                   |
| S1             | Own Workforce                     | Working conditions and/or other own-workforce sub-topic; confirm by DMA | PENDING-DMA | High              | PENDING-DMA                   |

| Candidate GDR role(s) | Evidence object                                                                             | Boundary / value-chain cap | Evidence sufficiency | Assurance readiness |
|-----------------------|---------------------------------------------------------------------------------------------|----------------------------|----------------------|---------------------|
| GDR-A, GDR-M          | Canonical MME Section 8 evidence objects; UID/Product ID/SDGS Activity ID lineage preserved | PENDING-ASSESSMENT         | NOT ASSESSED         | NOT ASSESSED        |

**ESRS activation rule: validate entity-specific IRO and materiality before assigning a final topical DR or changing PENDING-DMA to MATERIAL-ACTIVE.**

## A08: Green Dining Module

### A08-1: Low-Carbon Meal Ordering

Domain: Lifestyle & Consumption Participation | Category: Sustainable Consumption, Logistics & Service Upgrade | Source: A08-1 LOW-CARBON MEAL ORDERING MME Mapping

#### IFRS S1 Direct Mapping

| Reference | Official name                                                                                    | Routing relevance |
|-----------|--------------------------------------------------------------------------------------------------|-------------------|
| S1.45     | Metrics and Targets Used to Measure and Monitor Sustainability-related Risks and Opportunities   | High              |
| S1.46     | Metrics Used by the Entity to Measure and Monitor Sustainability-related Risks and Opportunities | High              |
| S1.50     | Entity-defined Metrics and Required Explanations                                                 | Medium            |
| S1.52     | Consistency of Metrics Over Time                                                                 | High              |
| S1.53     | Clear Definition and Explanation of Metrics                                                      | High              |
| S1.55     | Industry-based Metrics and Sustainability-related Risks and Opportunities                        | Medium            |
| S1.58     | Industry-based Disclosure Topics and Metrics Consideration                                       | Medium            |

## IFRS S2 Direct Mapping

| Reference | Official name                                                   | Routing relevance |
|-----------|-----------------------------------------------------------------|-------------------|
| S2.27     | Climate-related Metrics and Targets                             | Medium            |
| S2.28     | Metrics Used to Monitor Climate-related Risks and Opportunities | Medium            |
| S2.32     | Industry-based Climate Metrics                                  | Medium            |
| S2.33     | Climate-related Targets                                         | Medium            |
| S2.34     | Progress Monitoring Against Climate Targets                     | Medium            |
| S2.37     | Cross-industry and Industry-based Metrics                       | Medium            |

## SASB Direct Mapping via SICS

| Disclosure topic       | Potential supporting metric                     | Activity metric              | Potential sectors                                                              |
|------------------------|-------------------------------------------------|------------------------------|--------------------------------------------------------------------------------|
| Stakeholder Engagement | Verified Low-Carbon Meal Order Count            | Sourcing Compliance Coverage | Food & Beverage, Services, Consumer Goods, Retail, Technology & Communications |
| Community Relations    | Sustainability Dining Event Participation Count | Engagement Volume            |                                                                                |
| Customer Welfare       | Stakeholder Participation Count                 | Participation Frequency      |                                                                                |

## ESRS Materiality-Governed Topic Routing

| Candidate code | Route                             | Sub-topic / derivation                                             | State       | Routing relevance | Specific DR status            |
|----------------|-----------------------------------|--------------------------------------------------------------------|-------------|-------------------|-------------------------------|
| GOV-4          | ESRS 2 cross-cutting DR           | Candidate cross-cutting route derived from the legacy pillar label | PENDING-DMA | Medium            | Candidate; validate after DMA |
| S4             | Consumers and End-users           | Personal safety of consumers or end-users                          | PENDING-DMA | Medium            | PENDING-DMA                   |
| E5             | Resource Use and Circular Economy | Relevant resource-use sub-topic to be determined by DMA            | PENDING-DMA | High              | PENDING-DMA                   |

| Candidate GDR role(s) | Evidence object                                                                             | Boundary / value-chain cap | Evidence sufficiency | Assurance readiness |
|-----------------------|---------------------------------------------------------------------------------------------|----------------------------|----------------------|---------------------|
| GDR-A, GDR-M          | Canonical MME Section 8 evidence objects; UID/Product ID/SDGS Activity ID lineage preserved | PENDING-ASSESSMENT         | NOT ASSESSED         | NOT ASSESSED        |

**ESRS activation rule: validate entity-specific IRO and materiality before assigning a final topical DR or changing PENDING-DMA to MATERIAL-ACTIVE.**

## A08-2: Green Dining Survey

Domain: Lifestyle & Consumption Participation | Category: Sustainable Consumption, Logistics & Service Upgrade | Source: A08-2 GREEN DINING SURVEY MME Mapping

### IFRS S1 Direct Mapping

| Reference | Official name                                                                                    | Routing relevance |
|-----------|--------------------------------------------------------------------------------------------------|-------------------|
| S1.45     | Metrics and Targets Used to Measure and Monitor Sustainability-related Risks and Opportunities   | High              |
| S1.46     | Metrics Used by the Entity to Measure and Monitor Sustainability-related Risks and Opportunities | High              |
| S1.50     | Entity-defined Metrics and Required Explanations                                                 | Medium            |
| S1.52     | Consistency of Metrics Over Time                                                                 | High              |
| S1.53     | Clear Definition and Explanation of Metrics                                                      | High              |
| S1.55     | Industry-based Metrics and Sustainability-related Risks and Opportunities                        | Medium            |
| S1.58     | Industry-based Disclosure Topics and Metrics Consideration                                       | Medium            |

### IFRS S2 Direct Mapping

| Reference | Official name                                                   | Routing relevance |
|-----------|-----------------------------------------------------------------|-------------------|
| S2.27     | Climate-related Metrics and Targets                             | Medium            |
| S2.28     | Metrics Used to Monitor Climate-related Risks and Opportunities | Medium            |
| S2.32     | Industry-based Climate Metrics                                  | Medium            |
| S2.33     | Climate-related Targets                                         | Medium            |
| S2.34     | Progress Monitoring Against Climate Targets                     | Medium            |
| S2.37     | Cross-industry and Industry-based Metrics                       | Medium            |

### SASB Direct Mapping via SICS

| Disclosure topic       | Potential supporting metric                     | Activity metric              | Potential sectors                                                              |
|------------------------|-------------------------------------------------|------------------------------|--------------------------------------------------------------------------------|
| Stakeholder Engagement | Verified Green Dining Survey Count              | Sourcing Compliance Coverage | Food & Beverage, Services, Consumer Goods, Retail, Technology & Communications |
| Community Relations    | Sustainability Dining Event Participation Count | Engagement Volume            |                                                                                |
| Customer Welfare       | Stakeholder Participation Count                 | Participation Frequency      |                                                                                |

### ESRS Materiality-Governed Topic Routing

| Candidate code | Route                   | Sub-topic / derivation                                             | State       | Routing relevance | Specific DR status            |
|----------------|-------------------------|--------------------------------------------------------------------|-------------|-------------------|-------------------------------|
| GOV-4          | ESRS 2 cross-cutting DR | Candidate cross-cutting route derived from the legacy pillar label | PENDING-DMA | Medium            | Candidate; validate after DMA |

| Candidate code | Route                             | Sub-topic / derivation                                  | State       | Routing relevance | Specific DR status |
|----------------|-----------------------------------|---------------------------------------------------------|-------------|-------------------|--------------------|
| S4             | Consumers and End-users           | Information-related impacts for consumers or end-users  | PENDING-DMA | Medium            | PENDING-DMA        |
| E5             | Resource Use and Circular Economy | Relevant resource-use sub-topic to be determined by DMA | PENDING-DMA | High              | PENDING-DMA        |

| Candidate GDR role(s) | Evidence object                                                                             | Boundary / value-chain cap | Evidence sufficiency | Assurance readiness |
|-----------------------|---------------------------------------------------------------------------------------------|----------------------------|----------------------|---------------------|
| GDR-A, GDR-M          | Canonical MME Section 8 evidence objects; UID/Product ID/SDGS Activity ID lineage preserved | PENDING-ASSESSMENT         | NOT ASSESSED         | NOT ASSESSED        |

**ESRS activation rule: validate entity-specific IRO and materiality before assigning a final topical DR or changing PENDING-DMA to MATERIAL-ACTIVE.**

## A08-3: Reusable Utensils Challenge

Domain: Lifestyle & Consumption Participation | Category: Sustainable Consumption, Logistics & Service Upgrade | Source: A08-3 REUSABLE UTENSILS CHALLENGE MME Mapping

### IFRS S1 Direct Mapping

| Reference | Official name                                                                                    | Routing relevance |
|-----------|--------------------------------------------------------------------------------------------------|-------------------|
| S1.45     | Metrics and Targets Used to Measure and Monitor Sustainability-related Risks and Opportunities   | High              |
| S1.46     | Metrics Used by the Entity to Measure and Monitor Sustainability-related Risks and Opportunities | High              |
| S1.50     | Entity-defined Metrics and Required Explanations                                                 | Medium            |
| S1.52     | Consistency of Metrics Over Time                                                                 | High              |
| S1.53     | Clear Definition and Explanation of Metrics                                                      | High              |
| S1.55     | Industry-based Metrics and Sustainability-related Risks and Opportunities                        | Medium            |
| S1.58     | Industry-based Disclosure Topics and Metrics Consideration                                       | Medium            |

### IFRS S2 Direct Mapping

| Reference | Official name                                                   | Routing relevance |
|-----------|-----------------------------------------------------------------|-------------------|
| S2.27     | Climate-related Metrics and Targets                             | Medium            |
| S2.28     | Metrics Used to Monitor Climate-related Risks and Opportunities | Medium            |
| S2.32     | Industry-based Climate Metrics                                  | Medium            |
| S2.33     | Climate-related Targets                                         | Medium            |
| S2.34     | Progress Monitoring Against Climate Targets                     | Medium            |



| Reference | Official name                             | Routing relevance |
|-----------|-------------------------------------------|-------------------|
| S2.37     | Cross-industry and Industry-based Metrics | Medium            |

### SASB Direct Mapping via SICS

| Disclosure topic       | Potential supporting metric                     | Activity metric              | Potential sectors                                                              |
|------------------------|-------------------------------------------------|------------------------------|--------------------------------------------------------------------------------|
| Stakeholder Engagement | Verified Reusable Utensil Use Count             | Sourcing Compliance Coverage | Food & Beverage, Services, Consumer Goods, Retail, Technology & Communications |
| Community Relations    | Sustainability Dining Event Participation Count | Engagement Volume            |                                                                                |
| Customer Welfare       | Stakeholder Participation Count                 | Participation Frequency      |                                                                                |

### ESRS Materiality-Governed Topic Routing

| Candidate code | Route                             | Sub-topic / derivation                                               | State       | Routing relevance | Specific DR status            |
|----------------|-----------------------------------|----------------------------------------------------------------------|-------------|-------------------|-------------------------------|
| GOV-4          | ESRS 2 cross-cutting DR           | Candidate cross-cutting route derived from the legacy pillar label   | PENDING-DMA | Medium            | Candidate; validate after DMA |
| S4             | Consumers and End-users           | Information, personal safety and/or social inclusion; confirm by DMA | PENDING-DMA | Medium            | PENDING-DMA                   |
| E5             | Resource Use and Circular Economy | Relevant resource-use sub-topic to be determined by DMA              | PENDING-DMA | High              | PENDING-DMA                   |

| Candidate GDR role(s) | Evidence object                                                                             | Boundary / value-chain cap | Evidence sufficiency | Assurance readiness |
|-----------------------|---------------------------------------------------------------------------------------------|----------------------------|----------------------|---------------------|
| GDR-A, GDR-M, GDR-T   | Canonical MME Section 8 evidence objects; UID/Product ID/SDGS Activity ID lineage preserved | PENDING-ASSESSMENT         | NOT ASSESSED         | NOT ASSESSED        |

**ESRS activation rule: validate entity-specific IRO and materiality before assigning a final topical DR or changing PENDING-DMA to MATERIAL-ACTIVE.**

## A08-4: No-Waste Meal Challenge

Domain: Lifestyle & Consumption Participation | Category: Sustainable Consumption, Logistics & Service Upgrade | Source: A08-4 NO-WASTE MEAL CHALLENGE MME Mapping

### IFRS S1 Direct Mapping

| Reference | Official name                                                                                    | Routing relevance |
|-----------|--------------------------------------------------------------------------------------------------|-------------------|
| S1.45     | Metrics and Targets Used to Measure and Monitor Sustainability-related Risks and Opportunities   | High              |
| S1.46     | Metrics Used by the Entity to Measure and Monitor Sustainability-related Risks and Opportunities | High              |

| Reference | Official name                                                             | Routing relevance |
|-----------|---------------------------------------------------------------------------|-------------------|
| S1.50     | Entity-defined Metrics and Required Explanations                          | Medium            |
| S1.52     | Consistency of Metrics Over Time                                          | High              |
| S1.53     | Clear Definition and Explanation of Metrics                               | High              |
| S1.55     | Industry-based Metrics and Sustainability-related Risks and Opportunities | Medium            |
| S1.58     | Industry-based Disclosure Topics and Metrics Consideration                | Medium            |

### IFRS S2 Direct Mapping

| Reference | Official name                                                   | Routing relevance |
|-----------|-----------------------------------------------------------------|-------------------|
| S2.27     | Climate-related Metrics and Targets                             | Medium            |
| S2.28     | Metrics Used to Monitor Climate-related Risks and Opportunities | Medium            |
| S2.32     | Industry-based Climate Metrics                                  | Medium            |
| S2.33     | Climate-related Targets                                         | Medium            |
| S2.34     | Progress Monitoring Against Climate Targets                     | Medium            |
| S2.37     | Cross-industry and Industry-based Metrics                       | Medium            |

### SASB Direct Mapping via SICS

| Disclosure topic       | Potential supporting metric                     | Activity metric              | Potential sectors                                                              |
|------------------------|-------------------------------------------------|------------------------------|--------------------------------------------------------------------------------|
| Stakeholder Engagement | Verified No-Waste Meal Count                    | Sourcing Compliance Coverage | Food & Beverage, Services, Consumer Goods, Retail, Technology & Communications |
| Community Relations    | Sustainability Dining Event Participation Count | Engagement Volume            |                                                                                |
| Customer Welfare       | Stakeholder Participation Count                 | Participation Frequency      |                                                                                |

### ESRS Materiality-Governed Topic Routing

| Candidate code | Route                             | Sub-topic / derivation                                             | State       | Routing relevance | Specific DR status            |
|----------------|-----------------------------------|--------------------------------------------------------------------|-------------|-------------------|-------------------------------|
| GOV-4          | ESRS 2 cross-cutting DR           | Candidate cross-cutting route derived from the legacy pillar label | PENDING-DMA | Medium            | Candidate; validate after DMA |
| S4             | Consumers and End-users           | Personal safety of consumers or end-users                          | PENDING-DMA | Medium            | PENDING-DMA                   |
| E5             | Resource Use and Circular Economy | Resource outflows (waste)                                          | PENDING-DMA | High              | PENDING-DMA                   |

| Candidate GDR role(s) | Evidence object                                                                             | Boundary / value-chain cap | Evidence sufficiency | Assurance readiness |
|-----------------------|---------------------------------------------------------------------------------------------|----------------------------|----------------------|---------------------|
| GDR-A, GDR-M, GDR-T   | Canonical MME Section 8 evidence objects; UID/Product ID/SDGS Activity ID lineage preserved | PENDING-ASSESSMENT         | NOT ASSESSED         | NOT ASSESSED        |

**ESRS activation rule: validate entity-specific IRO and materiality before assigning a final topical DR or changing PENDING-DMA to MATERIAL-ACTIVE.**

## A08-5: Vegetarian Challenge

Domain: Lifestyle & Consumption Participation | Category: Sustainable Consumption, Logistics & Service Upgrade | Source: A08-5 Vegetarian Challenge MME Mapping

### IFRS S1 Direct Mapping

| Reference | Official name                                                                                    | Routing relevance |
|-----------|--------------------------------------------------------------------------------------------------|-------------------|
| S1.45     | Metrics and Targets Used to Measure and Monitor Sustainability-related Risks and Opportunities   | High              |
| S1.46     | Metrics Used by the Entity to Measure and Monitor Sustainability-related Risks and Opportunities | High              |
| S1.50     | Entity-defined Metrics and Required Explanations                                                 | Medium            |
| S1.52     | Consistency of Metrics Over Time                                                                 | High              |
| S1.53     | Clear Definition and Explanation of Metrics                                                      | High              |
| S1.55     | Industry-based Metrics and Sustainability-related Risks and Opportunities                        | Medium            |
| S1.58     | Industry-based Disclosure Topics and Metrics Consideration                                       | Medium            |

### IFRS S2 Direct Mapping

| Reference | Official name                                                   | Routing relevance |
|-----------|-----------------------------------------------------------------|-------------------|
| S2.27     | Climate-related Metrics and Targets                             | Medium            |
| S2.28     | Metrics Used to Monitor Climate-related Risks and Opportunities | Medium            |
| S2.32     | Industry-based Climate Metrics                                  | Medium            |
| S2.33     | Climate-related Targets                                         | Medium            |
| S2.34     | Progress Monitoring Against Climate Targets                     | Medium            |
| S2.37     | Cross-industry and Industry-based Metrics                       | Medium            |

## SASB Direct Mapping via SICS

| Disclosure topic       | Potential supporting metric                     | Activity metric              | Potential sectors                                                              |
|------------------------|-------------------------------------------------|------------------------------|--------------------------------------------------------------------------------|
| Stakeholder Engagement | Verified Vegetarian Meal Count                  | Sourcing Compliance Coverage | Food & Beverage, Services, Consumer Goods, Retail, Technology & Communications |
| Community Relations    | Sustainability Dining Event Participation Count | Engagement Volume            |                                                                                |
| Customer Welfare       | Stakeholder Participation Count                 | Participation Frequency      |                                                                                |

## ESRS Materiality-Governed Topic Routing

| Candidate code | Route                             | Sub-topic / derivation                                               | State       | Routing relevance | Specific DR status            |
|----------------|-----------------------------------|----------------------------------------------------------------------|-------------|-------------------|-------------------------------|
| GOV-4          | ESRS 2 cross-cutting DR           | Candidate cross-cutting route derived from the legacy pillar label   | PENDING-DMA | Medium            | Candidate; validate after DMA |
| S4             | Consumers and End-users           | Information, personal safety and/or social inclusion; confirm by DMA | PENDING-DMA | Medium            | PENDING-DMA                   |
| E5             | Resource Use and Circular Economy | Relevant resource-use sub-topic to be determined by DMA              | PENDING-DMA | High              | PENDING-DMA                   |

| Candidate GDR role(s) | Evidence object                                                                             | Boundary / value-chain cap | Evidence sufficiency | Assurance readiness |
|-----------------------|---------------------------------------------------------------------------------------------|----------------------------|----------------------|---------------------|
| GDR-A, GDR-M, GDR-T   | Canonical MME Section 8 evidence objects; UID/Product ID/SDGS Activity ID lineage preserved | PENDING-ASSESSMENT         | NOT ASSESSED         | NOT ASSESSED        |

**ESRS activation rule: validate entity-specific IRO and materiality before assigning a final topical DR or changing PENDING-DMA to MATERIAL-ACTIVE.**

## A08-6: Healthy Veggie Day

Domain: Lifestyle & Consumption Participation | Category: Sustainable Consumption, Logistics & Service Upgrade | Source: A08-6 Healthy Veggie Day MME Mapping

## IFRS S1 Direct Mapping

| Reference | Official name                                                                                    | Routing relevance |
|-----------|--------------------------------------------------------------------------------------------------|-------------------|
| S1.45     | Metrics and Targets Used to Measure and Monitor Sustainability-related Risks and Opportunities   | High              |
| S1.46     | Metrics Used by the Entity to Measure and Monitor Sustainability-related Risks and Opportunities | High              |
| S1.50     | Entity-defined Metrics and Required Explanations                                                 | Medium            |
| S1.52     | Consistency of Metrics Over Time                                                                 | High              |
| S1.53     | Clear Definition and Explanation of Metrics                                                      | High              |
| S1.55     | Industry-based Metrics and Sustainability-related Risks and Opportunities                        | Medium            |

| Reference | Official name                                              | Routing relevance |
|-----------|------------------------------------------------------------|-------------------|
| S1.58     | Industry-based Disclosure Topics and Metrics Consideration | Medium            |

### IFRS S2 Direct Mapping

| Reference | Official name                                                   | Routing relevance |
|-----------|-----------------------------------------------------------------|-------------------|
| S2.27     | Climate-related Metrics and Targets                             | Medium            |
| S2.28     | Metrics Used to Monitor Climate-related Risks and Opportunities | Medium            |
| S2.32     | Industry-based Climate Metrics                                  | Medium            |
| S2.33     | Climate-related Targets                                         | Medium            |
| S2.34     | Progress Monitoring Against Climate Targets                     | Medium            |
| S2.37     | Cross-industry and Industry-based Metrics                       | Medium            |

### SASB Direct Mapping via SICS

| Disclosure topic       | Potential supporting metric                     | Activity metric              | Potential sectors                                                              |
|------------------------|-------------------------------------------------|------------------------------|--------------------------------------------------------------------------------|
| Stakeholder Engagement | Verified Healthy Veggie Day Count               | Sourcing Compliance Coverage | Food & Beverage, Services, Consumer Goods, Retail, Technology & Communications |
| Community Relations    | Sustainability Dining Event Participation Count | Engagement Volume            |                                                                                |
| Customer Welfare       | Stakeholder Participation Count                 | Participation Frequency      |                                                                                |

### ESRS Materiality-Governed Topic Routing

| Candidate code | Route                             | Sub-topic / derivation                                             | State       | Routing relevance | Specific DR status            |
|----------------|-----------------------------------|--------------------------------------------------------------------|-------------|-------------------|-------------------------------|
| GOV-4          | ESRS 2 cross-cutting DR           | Candidate cross-cutting route derived from the legacy pillar label | PENDING-DMA | Medium            | Candidate; validate after DMA |
| S4             | Consumers and End-users           | Personal safety of consumers or end-users                          | PENDING-DMA | Medium            | PENDING-DMA                   |
| E5             | Resource Use and Circular Economy | Relevant resource-use sub-topic to be determined by DMA            | PENDING-DMA | High              | PENDING-DMA                   |

| Candidate GDR role(s) | Evidence object                                                                             | Boundary / value-chain cap | Evidence sufficiency | Assurance readiness |
|-----------------------|---------------------------------------------------------------------------------------------|----------------------------|----------------------|---------------------|
| GDR-A, GDR-M          | Canonical MME Section 8 evidence objects; UID/Product ID/SDGS Activity ID lineage preserved | PENDING-ASSESSMENT         | NOT ASSESSED         | NOT ASSESSED        |

**ESRS activation rule: validate entity-specific IRO and materiality before assigning a final topical DR or changing PENDING-DMA to MATERIAL-ACTIVE.**

## A08-7: Sugar-Free Beverage Day

Domain: Lifestyle & Consumption Participation | Category: Sustainable Consumption, Logistics & Service Upgrade | Source: A08-7 Sugar-Free Beverage Day MME Mapping

### IFRS S1 Direct Mapping

| Reference | Official name                                                                                    | Routing relevance |
|-----------|--------------------------------------------------------------------------------------------------|-------------------|
| S1.45     | Metrics and Targets Used to Measure and Monitor Sustainability-related Risks and Opportunities   | High              |
| S1.46     | Metrics Used by the Entity to Measure and Monitor Sustainability-related Risks and Opportunities | High              |
| S1.50     | Entity-defined Metrics and Required Explanations                                                 | Medium            |
| S1.52     | Consistency of Metrics Over Time                                                                 | High              |
| S1.53     | Clear Definition and Explanation of Metrics                                                      | High              |
| S1.55     | Industry-based Metrics and Sustainability-related Risks and Opportunities                        | Medium            |
| S1.58     | Industry-based Disclosure Topics and Metrics Consideration                                       | Medium            |

### IFRS S2 Direct Mapping

| Reference | Official name                                                   | Routing relevance |
|-----------|-----------------------------------------------------------------|-------------------|
| S2.27     | Climate-related Metrics and Targets                             | Medium            |
| S2.28     | Metrics Used to Monitor Climate-related Risks and Opportunities | Medium            |
| S2.32     | Industry-based Climate Metrics                                  | Medium            |
| S2.33     | Climate-related Targets                                         | Medium            |
| S2.34     | Progress Monitoring Against Climate Targets                     | Medium            |
| S2.37     | Cross-industry and Industry-based Metrics                       | Medium            |

### SASB Direct Mapping via SICS

| Disclosure topic       | Potential supporting metric                     | Activity metric              | Potential sectors                                                              |
|------------------------|-------------------------------------------------|------------------------------|--------------------------------------------------------------------------------|
| Stakeholder Engagement | Verified Sugar-Free Beverage Day Count          | Sourcing Compliance Coverage | Food & Beverage, Services, Consumer Goods, Retail, Technology & Communications |
| Community Relations    | Sustainability Dining Event Participation Count | Engagement Volume            |                                                                                |
| Customer Welfare       | Stakeholder Participation Count                 | Participation Frequency      |                                                                                |

## ESRS Materiality-Governed Topic Routing

| Candidate code | Route                             | Sub-topic / derivation                                               | State       | Routing relevance | Specific DR status            |
|----------------|-----------------------------------|----------------------------------------------------------------------|-------------|-------------------|-------------------------------|
| GOV-4          | ESRS 2 cross-cutting DR           | Candidate cross-cutting route derived from the legacy pillar label   | PENDING-DMA | Medium            | Candidate; validate after DMA |
| S4             | Consumers and End-users           | Information, personal safety and/or social inclusion; confirm by DMA | PENDING-DMA | Medium            | PENDING-DMA                   |
| E5             | Resource Use and Circular Economy | Relevant resource-use sub-topic to be determined by DMA              | PENDING-DMA | High              | PENDING-DMA                   |

| Candidate GDR role(s) | Evidence object                                                                             | Boundary / value-chain cap | Evidence sufficiency | Assurance readiness |
|-----------------------|---------------------------------------------------------------------------------------------|----------------------------|----------------------|---------------------|
| GDR-A, GDR-M          | Canonical MME Section 8 evidence objects; UID/Product ID/SDGS Activity ID lineage preserved | PENDING-ASSESSMENT         | NOT ASSESSED         | NOT ASSESSED        |

**ESRS activation rule: validate entity-specific IRO and materiality before assigning a final topical DR or changing PENDING-DMA to MATERIAL-ACTIVE.**

## A08-8: Food & Agriculture Education

Domain: Individual & Community Participation | Category: Sustainable Food Systems Education & Awareness | Source: A08-8 Food & Agriculture Education MME Mapping

### IFRS S1 Direct Mapping

| Reference | Official name                                                                                    | Routing relevance |
|-----------|--------------------------------------------------------------------------------------------------|-------------------|
| S1.45     | Metrics and Targets Used to Measure and Monitor Sustainability-related Risks and Opportunities   | High              |
| S1.46     | Metrics Used by the Entity to Measure and Monitor Sustainability-related Risks and Opportunities | High              |
| S1.50     | Entity-defined Metrics and Required Explanations                                                 | Medium            |
| S1.52     | Consistency of Metrics Over Time                                                                 | High              |
| S1.53     | Clear Definition and Explanation of Metrics                                                      | High              |
| S1.55     | Industry-based Metrics and Sustainability-related Risks and Opportunities                        | Medium            |
| S1.58     | Industry-based Disclosure Topics and Metrics Consideration                                       | Medium            |

### IFRS S2 Direct Mapping

| Reference | Official name                                                   | Routing relevance |
|-----------|-----------------------------------------------------------------|-------------------|
| S2.27     | Climate-related Metrics and Targets                             | Medium            |
| S2.28     | Metrics Used to Monitor Climate-related Risks and Opportunities | Medium            |
| S2.32     | Industry-based Climate Metrics                                  | Medium            |

| Reference | Official name                               | Routing relevance |
|-----------|---------------------------------------------|-------------------|
| S2.33     | Climate-related Targets                     | Medium            |
| S2.34     | Progress Monitoring Against Climate Targets | Medium            |
| S2.37     | Cross-industry and Industry-based Metrics   | Medium            |

### SASB Direct Mapping via SICS

| Disclosure topic       | Potential supporting metric                     | Activity metric              | Potential sectors                                                              |
|------------------------|-------------------------------------------------|------------------------------|--------------------------------------------------------------------------------|
| Stakeholder Engagement | Verified Food & Agriculture Education Count     | Sourcing Compliance Coverage | Food & Beverage, Services, Consumer Goods, Retail, Technology & Communications |
| Community Relations    | Sustainability Dining Event Participation Count | Engagement Volume            |                                                                                |
| Customer Welfare       | Stakeholder Participation Count                 | Participation Frequency      |                                                                                |

### ESRS Materiality-Governed Topic Routing

| Candidate code | Route                             | Sub-topic / derivation                                             | State       | Routing relevance | Specific DR status            |
|----------------|-----------------------------------|--------------------------------------------------------------------|-------------|-------------------|-------------------------------|
| GOV-4          | ESRS 2 cross-cutting DR           | Candidate cross-cutting route derived from the legacy pillar label | PENDING-DMA | Medium            | Candidate; validate after DMA |
| S4             | Consumers and End-users           | Personal safety of consumers or end-users                          | PENDING-DMA | Medium            | PENDING-DMA                   |
| E5             | Resource Use and Circular Economy | Relevant resource-use sub-topic to be determined by DMA            | PENDING-DMA | High              | PENDING-DMA                   |

| Candidate GDR role(s) | Evidence object                                                                             | Boundary / value-chain cap | Evidence sufficiency | Assurance readiness |
|-----------------------|---------------------------------------------------------------------------------------------|----------------------------|----------------------|---------------------|
| GDR-A, GDR-M          | Canonical MME Section 8 evidence objects; UID/Product ID/SDGS Activity ID lineage preserved | PENDING-ASSESSMENT         | NOT ASSESSED         | NOT ASSESSED        |

**ESRS activation rule: validate entity-specific IRO and materiality before assigning a final topical DR or changing PENDING-DMA to MATERIAL-ACTIVE.**

## A08-9: Shared Meal with Friends

Domain: Lifestyle & Consumption Participation | Category: Sustainable Consumption, Logistics & Service Upgrade | Source: A08-9 Shared Meal with Friends MME Mapping



### IFRS S1 Direct Mapping

| Reference | Official name                                                                                    | Routing relevance |
|-----------|--------------------------------------------------------------------------------------------------|-------------------|
| S1.45     | Metrics and Targets Used to Measure and Monitor Sustainability-related Risks and Opportunities   | High              |
| S1.46     | Metrics Used by the Entity to Measure and Monitor Sustainability-related Risks and Opportunities | High              |
| S1.50     | Entity-defined Metrics and Required Explanations                                                 | Medium            |
| S1.52     | Consistency of Metrics Over Time                                                                 | High              |
| S1.53     | Clear Definition and Explanation of Metrics                                                      | High              |
| S1.55     | Industry-based Metrics and Sustainability-related Risks and Opportunities                        | Medium            |
| S1.58     | Industry-based Disclosure Topics and Metrics Consideration                                       | Medium            |

### IFRS S2 Direct Mapping

| Reference | Official name                                                   | Routing relevance |
|-----------|-----------------------------------------------------------------|-------------------|
| S2.27     | Climate-related Metrics and Targets                             | Medium            |
| S2.28     | Metrics Used to Monitor Climate-related Risks and Opportunities | Medium            |
| S2.32     | Industry-based Climate Metrics                                  | Medium            |
| S2.33     | Climate-related Targets                                         | Medium            |
| S2.34     | Progress Monitoring Against Climate Targets                     | Medium            |
| S2.37     | Cross-industry and Industry-based Metrics                       | Medium            |

### SASB Direct Mapping via SICS

| Disclosure topic       | Potential supporting metric                     | Activity metric              | Potential sectors                                                              |
|------------------------|-------------------------------------------------|------------------------------|--------------------------------------------------------------------------------|
| Stakeholder Engagement | Verified Shared Meal Count                      | Sourcing Compliance Coverage | Food & Beverage, Services, Consumer Goods, Retail, Technology & Communications |
| Community Relations    | Sustainability Dining Event Participation Count | Engagement Volume            |                                                                                |
| Customer Welfare       | Stakeholder Participation Count                 | Participation Frequency      |                                                                                |

### ESRS Materiality-Governed Topic Routing

| Candidate code | Route                   | Sub-topic / derivation                                             | State       | Routing relevance | Specific DR status            |
|----------------|-------------------------|--------------------------------------------------------------------|-------------|-------------------|-------------------------------|
| GOV-4          | ESRS 2 cross-cutting DR | Candidate cross-cutting route derived from the legacy pillar label | PENDING-DMA | Medium            | Candidate; validate after DMA |

| Candidate code | Route                             | Sub-topic / derivation                                  | State       | Routing relevance | Specific DR status |
|----------------|-----------------------------------|---------------------------------------------------------|-------------|-------------------|--------------------|
| S4             | Consumers and End-users           | Personal safety of consumers or end-users               | PENDING-DMA | Medium            | PENDING-DMA        |
| E5             | Resource Use and Circular Economy | Relevant resource-use sub-topic to be determined by DMA | PENDING-DMA | High              | PENDING-DMA        |

| Candidate GDR role(s) | Evidence object                                                                             | Boundary / value-chain cap | Evidence sufficiency | Assurance readiness |
|-----------------------|---------------------------------------------------------------------------------------------|----------------------------|----------------------|---------------------|
| GDR-A, GDR-M          | Canonical MME Section 8 evidence objects; UID/Product ID/SDGS Activity ID lineage preserved | PENDING-ASSESSMENT         | NOT ASSESSED         | NOT ASSESSED        |

**ESRS activation rule: validate entity-specific IRO and materiality before assigning a final topical DR or changing PENDING-DMA to MATERIAL-ACTIVE.**

## A08-10: Agricultural Education Experience

Domain: Individual & Community Participation | Category: Agricultural Learning & Experiential Sustainability Education | Source: A08-10 Agricultural Education Experience MME Mapping

### IFRS S1 Direct Mapping

| Reference | Official name                                                                                    | Routing relevance |
|-----------|--------------------------------------------------------------------------------------------------|-------------------|
| S1.45     | Metrics and Targets Used to Measure and Monitor Sustainability-related Risks and Opportunities   | High              |
| S1.46     | Metrics Used by the Entity to Measure and Monitor Sustainability-related Risks and Opportunities | High              |
| S1.50     | Entity-defined Metrics and Required Explanations                                                 | Medium            |
| S1.52     | Consistency of Metrics Over Time                                                                 | High              |
| S1.53     | Clear Definition and Explanation of Metrics                                                      | High              |
| S1.55     | Industry-based Metrics and Sustainability-related Risks and Opportunities                        | Medium            |
| S1.58     | Industry-based Disclosure Topics and Metrics Consideration                                       | Medium            |

### IFRS S2 Direct Mapping

| Reference | Official name                                                   | Routing relevance |
|-----------|-----------------------------------------------------------------|-------------------|
| S2.27     | Climate-related Metrics and Targets                             | Medium            |
| S2.28     | Metrics Used to Monitor Climate-related Risks and Opportunities | Medium            |
| S2.32     | Industry-based Climate Metrics                                  | Medium            |
| S2.33     | Climate-related Targets                                         | Medium            |
| S2.34     | Progress Monitoring Against Climate Targets                     | Medium            |

| Reference | Official name                             | Routing relevance |
|-----------|-------------------------------------------|-------------------|
| S2.37     | Cross-industry and Industry-based Metrics | Medium            |

### SASB Direct Mapping via SICS

| Disclosure topic       | Potential supporting metric                      | Activity metric              | Potential sectors                                                              |
|------------------------|--------------------------------------------------|------------------------------|--------------------------------------------------------------------------------|
| Stakeholder Engagement | Verified Agricultural Education Experience Count | Sourcing Compliance Coverage | Food & Beverage, Services, Consumer Goods, Retail, Technology & Communications |
| Community Relations    | Sustainability Dining Event Participation Count  | Engagement Volume            |                                                                                |
| Customer Welfare       | Stakeholder Participation Count                  | Participation Frequency      |                                                                                |

### ESRS Materiality-Governed Topic Routing

| Candidate code | Route                             | Sub-topic / derivation                                               | State       | Routing relevance | Specific DR status            |
|----------------|-----------------------------------|----------------------------------------------------------------------|-------------|-------------------|-------------------------------|
| GOV-4          | ESRS 2 cross-cutting DR           | Candidate cross-cutting route derived from the legacy pillar label   | PENDING-DMA | Medium            | Candidate; validate after DMA |
| S4             | Consumers and End-users           | Information, personal safety and/or social inclusion; confirm by DMA | PENDING-DMA | Medium            | PENDING-DMA                   |
| E5             | Resource Use and Circular Economy | Relevant resource-use sub-topic to be determined by DMA              | PENDING-DMA | High              | PENDING-DMA                   |

| Candidate GDR role(s) | Evidence object                                                                             | Boundary / value-chain cap | Evidence sufficiency | Assurance readiness |
|-----------------------|---------------------------------------------------------------------------------------------|----------------------------|----------------------|---------------------|
| GDR-A, GDR-M          | Canonical MME Section 8 evidence objects; UID/Product ID/SDGS Activity ID lineage preserved | PENDING-ASSESSMENT         | NOT ASSESSED         | NOT ASSESSED        |

**ESRS activation rule: validate entity-specific IRO and materiality before assigning a final topical DR or changing PENDING-DMA to MATERIAL-ACTIVE.**

## A08-11: Brand Dialogue

Domain: Lifestyle & Consumption Participation | Category: Sustainable Consumption, Logistics & Service Upgrade | Source: A08-11 BRAND DIALOGUE MME Mapping

### IFRS S1 Direct Mapping

| Reference | Official name                                               | Routing relevance |
|-----------|-------------------------------------------------------------|-------------------|
| S1.21     | Governance Processes, Controls and Procedures               | High              |
| S1.22     | Oversight of Sustainability-related Risks and Opportunities | High              |

| Reference | Official name                                                                                  | Routing relevance |
|-----------|------------------------------------------------------------------------------------------------|-------------------|
| S1.45     | Metrics and Targets Used to Measure and Monitor Sustainability-related Risks and Opportunities | Medium            |
| S1.46     | Metrics Used by the Entity to Measure and Monitor Sustainability-related Risks                 | Medium            |

### IFRS S2 Direct Mapping

| Reference | Official name                                                   | Routing relevance |
|-----------|-----------------------------------------------------------------|-------------------|
| S2.22     | Climate-related Strategy and Decision-making                    | Medium            |
| S2.27     | Climate-related Metrics and Targets                             | Medium            |
| S2.28     | Metrics Used to Monitor Climate-related Risks and Opportunities | Medium            |

### SASB Direct Mapping via SICS

| Disclosure topic                            | Potential supporting metric            | Activity metric              | Potential sectors                                                                                                       |
|---------------------------------------------|----------------------------------------|------------------------------|-------------------------------------------------------------------------------------------------------------------------|
| Corporate Governance                        | Digital Co-creation Event Count        | Sourcing Compliance Coverage | Technology & Communications, Financials, Services, Infrastructure, Healthcare, Food & Beverage, Resource Transformation |
| Business Ethics                             | Consensus-building Workshop Count      | Engagement Volume            |                                                                                                                         |
| Human Capital Management                    | Stakeholder Project Matchmaking Volume | Participation Frequency      |                                                                                                                         |
| Employee Engagement                         |                                        |                              |                                                                                                                         |
| Operational Efficiency & Project Management |                                        |                              |                                                                                                                         |

### ESRS Materiality-Governed Topic Routing

| Candidate code | Route                   | Sub-topic / derivation                                               | State       | Routing relevance | Specific DR status            |
|----------------|-------------------------|----------------------------------------------------------------------|-------------|-------------------|-------------------------------|
| GOV-4          | ESRS 2 cross-cutting DR | Candidate cross-cutting route derived from the legacy pillar label   | PENDING-DMA | Medium            | Candidate; validate after DMA |
| SBM-2          | ESRS 2 cross-cutting DR | Candidate cross-cutting route derived from the legacy pillar label   | PENDING-DMA | Medium            | Candidate; validate after DMA |
| IRO-1          | ESRS 2 cross-cutting DR | Candidate cross-cutting route derived from the legacy pillar label   | PENDING-DMA | High              | Candidate; validate after DMA |
| S3             | Affected Communities    | Community rights and affected-community context; confirm by DMA      | PENDING-DMA | Medium            | PENDING-DMA                   |
| S4             | Consumers and End-users | Information, personal safety and/or social inclusion; confirm by DMA | PENDING-DMA | Medium            | PENDING-DMA                   |

| Candidate GDR role(s) | Evidence object                                                                             | Boundary / value-chain cap | Evidence sufficiency | Assurance readiness |
|-----------------------|---------------------------------------------------------------------------------------------|----------------------------|----------------------|---------------------|
| GDR-A, GDR-M          | Canonical MME Section 8 evidence objects; UID/Product ID/SDGS Activity ID lineage preserved | PENDING-ASSESSMENT         | NOT ASSESSED         | NOT ASSESSED        |

**ESRS activation rule: validate entity-specific IRO and materiality before assigning a final topical DR or changing PENDING-DMA to MATERIAL-ACTIVE.**

## A08-12: Food Bank Volunteering

Domain: Community Participation | Category: Community & Social Impact | Source: A08-12 Food Bank Volunteering MME Mapping

### IFRS S1 Direct Mapping

| Reference | Official name                                                                                    | Routing relevance |
|-----------|--------------------------------------------------------------------------------------------------|-------------------|
| S1.45     | Metrics and Targets Used to Measure and Monitor Sustainability-related Risks and Opportunities   | High              |
| S1.46     | Metrics Used by the Entity to Measure and Monitor Sustainability-related Risks and Opportunities | High              |
| S1.50     | Entity-defined Metrics and Required Explanations                                                 | Medium            |
| S1.52     | Consistency of Metrics Over Time                                                                 | High              |
| S1.53     | Clear Definition and Explanation of Metrics                                                      | High              |
| S1.55     | Industry-based Metrics and Sustainability-related Risks and Opportunities                        | Medium            |
| S1.58     | Industry-based Disclosure Topics and Metrics Consideration                                       | Medium            |

### IFRS S2 Direct Mapping

| Reference | Official name                                                   | Routing relevance |
|-----------|-----------------------------------------------------------------|-------------------|
| S2.27     | Climate-related Metrics and Targets                             | Medium            |
| S2.28     | Metrics Used to Monitor Climate-related Risks and Opportunities | Medium            |

### SASB Direct Mapping via SICS

| Disclosure topic                       | Potential supporting metric           | Activity metric              | Potential sectors                                                                                              |
|----------------------------------------|---------------------------------------|------------------------------|----------------------------------------------------------------------------------------------------------------|
| Community Relations                    | Employee Volunteer Hour Count         | Sourcing Compliance Coverage | Healthcare, Services, Financials, Technology & Communications, Consumer Goods, Infrastructure, Food & Beverage |
| Employee Health, Safety and Well-being | Stakeholder Social Contribution Count | Engagement Volume            |                                                                                                                |
| Human Capital Management               | Volunteer Program Completion Rate     | Participation Frequency      |                                                                                                                |

| Disclosure topic         | Potential supporting metric          | Activity metric | Potential sectors |
|--------------------------|--------------------------------------|-----------------|-------------------|
| Stakeholder Engagement   | Workforce Community Service Coverage |                 |                   |
| Access and Affordability |                                      |                 |                   |

### ESRS Materiality-Governed Topic Routing

| Candidate code | Route                   | Sub-topic / derivation                                                  | State       | Routing relevance | Specific DR status            |
|----------------|-------------------------|-------------------------------------------------------------------------|-------------|-------------------|-------------------------------|
| GOV-4          | ESRS 2 cross-cutting DR | Candidate cross-cutting route derived from the legacy pillar label      | PENDING-DMA | Medium            | Candidate; validate after DMA |
| SBM-2          | ESRS 2 cross-cutting DR | Candidate cross-cutting route derived from the legacy pillar label      | PENDING-DMA | Medium            | Candidate; validate after DMA |
| IRO-1          | ESRS 2 cross-cutting DR | Candidate cross-cutting route derived from the legacy pillar label      | PENDING-DMA | Medium            | Candidate; validate after DMA |
| S1             | Own Workforce           | Working conditions and/or other own-workforce sub-topic; confirm by DMA | PENDING-DMA | High              | PENDING-DMA                   |
| S3             | Affected Communities    | Community rights and affected-community context; confirm by DMA         | PENDING-DMA | High              | PENDING-DMA                   |

| Candidate GDR role(s) | Evidence object                                                                             | Boundary / value-chain cap | Evidence sufficiency | Assurance readiness |
|-----------------------|---------------------------------------------------------------------------------------------|----------------------------|----------------------|---------------------|
| GDR-A, GDR-M          | Canonical MME Section 8 evidence objects; UID/Product ID/SDGS Activity ID lineage preserved | PENDING-ASSESSMENT         | NOT ASSESSED         | NOT ASSESSED        |

**ESRS activation rule: validate entity-specific IRO and materiality before assigning a final topical DR or changing PENDING-DMA to MATERIAL-ACTIVE.**

## A09: Healthy Living Participation

### A09-1: Health Screening Task

Domain: Workforce Participation | Category: Workforce & Human Capital | Source: A09-1 HEALTH SCREENING TASK MME Mapping

#### IFRS S1 Direct Mapping

| Reference | Official name                                                                                    | Routing relevance |
|-----------|--------------------------------------------------------------------------------------------------|-------------------|
| S1.45     | Metrics and Targets Used to Measure and Monitor Sustainability-related Risks and Opportunities   | High              |
| S1.46     | Metrics Used by the Entity to Measure and Monitor Sustainability-related Risks and Opportunities | High              |
| S1.50     | Entity-defined Metrics and Required Explanations                                                 | High              |

| Reference | Official name                                              | Routing relevance |
|-----------|------------------------------------------------------------|-------------------|
| S1.52     | Consistency of Metrics Over Time                           | High              |
| S1.53     | Clear Definition and Explanation of Metrics                | High              |
| S1.58     | Industry-based Disclosure Topics and Metrics Consideration | Medium            |

## IFRS S2 Direct Mapping

**NO DEFAULT S2 ROUTE** Conditional climate activation only: extreme-weather health impacts, climate-related disease risk, heat/humidity tolerance or disaster readiness.

## SASB Direct Mapping via SICs

| Disclosure topic                                   | Potential supporting metric                 | Activity metric | Potential sectors                                                                                                                                                                                         |
|----------------------------------------------------|---------------------------------------------|-----------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Employee Health & Safety                           | Health Screening Participation Count        |                 | Healthcare (Hospitals, Biotech, Medical Delivery), Services (Education Services, Professional Services), Infrastructure (Real Estate, Utilities), Manufacturing (Chemicals, Technology, Food Processing). |
| Workplace Safety & Training                        | Preventive Healthcare Program Coverage Rate |                 |                                                                                                                                                                                                           |
| Human Capital Management                           | Employee Medical Consultation Volume        |                 |                                                                                                                                                                                                           |
| Business Continuity & Operational Risk Management. | Workforce Well-being Index                  |                 |                                                                                                                                                                                                           |

## ESRS Materiality-Governed Topic Routing

| Candidate code | Route                   | Sub-topic / derivation                                             | State       | Routing relevance | Specific DR status            |
|----------------|-------------------------|--------------------------------------------------------------------|-------------|-------------------|-------------------------------|
| S1             | Own Workforce           | Health and safety                                                  | PENDING-DMA | Very High         | PENDING-DMA                   |
| GOV-4          | ESRS 2 cross-cutting DR | Candidate cross-cutting route derived from the legacy pillar label | PENDING-DMA | Medium            | Candidate; validate after DMA |
| IRO-1          | ESRS 2 cross-cutting DR | Candidate cross-cutting route derived from the legacy pillar label | PENDING-DMA | High              | Candidate; validate after DMA |

| Candidate GDR role(s) | Evidence object                                                                             | Boundary / value-chain cap | Evidence sufficiency | Assurance readiness |
|-----------------------|---------------------------------------------------------------------------------------------|----------------------------|----------------------|---------------------|
| GDR-A, GDR-M          | Canonical MME Section 8 evidence objects; UID/Product ID/SDGS Activity ID lineage preserved | PENDING-ASSESSMENT         | NOT ASSESSED         | NOT ASSESSED        |

**ESRS activation rule: validate entity-specific IRO and materiality before assigning a final topical DR or changing PENDING-DMA to MATERIAL-ACTIVE.**

## A09-2: Exercise Challenge Task

Domain: Workforce Participation | Category: Workforce & Human Capital | Source: A09-2 EXERCISE CHALLENGE TASK MME Mapping

### IFRS S1 Direct Mapping

| Reference | Official name                                                                                    | Routing relevance |
|-----------|--------------------------------------------------------------------------------------------------|-------------------|
| S1.45     | Metrics and Targets Used to Measure and Monitor Sustainability-related Risks and Opportunities   | High              |
| S1.46     | Metrics Used by the Entity to Measure and Monitor Sustainability-related Risks and Opportunities | High              |
| S1.50     | Entity-defined Metrics and Required Explanations                                                 | Medium            |
| S1.52     | Consistency of Metrics Over Time                                                                 | High              |
| S1.53     | Clear Definition and Explanation of Metrics                                                      | High              |
| S1.58     | Industry-based Disclosure Topics and Metrics Consideration                                       | Medium            |

### IFRS S2 Direct Mapping

| Reference | Official name                                                   | Routing relevance |
|-----------|-----------------------------------------------------------------|-------------------|
| S2.22     | Climate-related Strategy and Decision-making                    | Medium            |
| S2.27     | Climate-related Metrics and Targets                             | High              |
| S2.28     | Metrics Used to Monitor Climate-related Risks and Opportunities | High              |
| S2.29     | Greenhouse Gas Emissions                                        | Medium            |

### SASB Direct Mapping via SICs

| Disclosure topic                                   | Potential supporting metric            | Activity metric | Potential sectors                                                                                                                       |
|----------------------------------------------------|----------------------------------------|-----------------|-----------------------------------------------------------------------------------------------------------------------------------------|
| Employee Health & Safety                           | Exercise Challenge Participation Count |                 | Technology & Communications, Professional Services, Financial Services, Healthcare, Infrastructure, Education Services, Consumer Goods. |
| Workplace Safety & Training                        | Active Commuting Milestones Achieved   |                 |                                                                                                                                         |
| Human Capital Management                           | Employee Fitness Participation Volume  |                 |                                                                                                                                         |
| Business Continuity & Operational Risk Management. | Workforce Wellness Index               |                 |                                                                                                                                         |



## ESRS Materiality-Governed Topic Routing

| Candidate code | Route                   | Sub-topic / derivation                                             | State       | Routing relevance | Specific DR status            |
|----------------|-------------------------|--------------------------------------------------------------------|-------------|-------------------|-------------------------------|
| S1             | Own Workforce           | Health and safety                                                  | PENDING-DMA | Very High         | PENDING-DMA                   |
| GOV-4          | ESRS 2 cross-cutting DR | Candidate cross-cutting route derived from the legacy pillar label | PENDING-DMA | Medium            | Candidate; validate after DMA |
| IRO-1          | ESRS 2 cross-cutting DR | Candidate cross-cutting route derived from the legacy pillar label | PENDING-DMA | High              | Candidate; validate after DMA |

| Candidate GDR role(s) | Evidence object                                                                             | Boundary / value-chain cap | Evidence sufficiency | Assurance readiness |
|-----------------------|---------------------------------------------------------------------------------------------|----------------------------|----------------------|---------------------|
| GDR-A, GDR-M, GDR-T   | Canonical MME Section 8 evidence objects; UID/Product ID/SDGS Activity ID lineage preserved | PENDING-ASSESSMENT         | NOT ASSESSED         | NOT ASSESSED        |

**ESRS activation rule: validate entity-specific IRO and materiality before assigning a final topical DR or changing PENDING-DMA to MATERIAL-ACTIVE.**

## A09-3: Health Promotion Task

Domain: Workforce Participation | Category: Workforce & Human Capital | Source: A09-3 HEALTH PROMOTION TASK MME Mapping

### IFRS S1 Direct Mapping

| Reference | Official name                                                                                    | Routing relevance |
|-----------|--------------------------------------------------------------------------------------------------|-------------------|
| S1.45     | Metrics and Targets Used to Measure and Monitor Sustainability-related Risks and Opportunities   | High              |
| S1.46     | Metrics Used by the Entity to Measure and Monitor Sustainability-related Risks and Opportunities | High              |
| S1.50     | Entity-defined Metrics and Required Explanations                                                 | Medium            |
| S1.52     | Consistency of Metrics Over Time                                                                 | High              |
| S1.53     | Clear Definition and Explanation of Metrics                                                      | High              |
| S1.58     | Industry-based Disclosure Topics and Metrics Consideration                                       | Medium            |

### IFRS S2 Direct Mapping

| Reference | Official name                                                   | Routing relevance |
|-----------|-----------------------------------------------------------------|-------------------|
| S2.22     | Climate-related Strategy and Decision-making                    | Medium            |
| S2.27     | Climate-related Metrics and Targets                             | Medium            |
| S2.28     | Metrics Used to Monitor Climate-related Risks and Opportunities | Medium            |

## SASB Direct Mapping via SICS

| Disclosure topic          | Potential supporting metric              | Activity metric | Potential sectors                                                                                                        |
|---------------------------|------------------------------------------|-----------------|--------------------------------------------------------------------------------------------------------------------------|
| Workforce Health & Safety | Verified Health Promotion Lecture Count  |                 | Technology & Communications, Financials, Services, Infrastructure, Healthcare, Food & Beverage, Resource Transformation. |
| Human Capital Management  | Workforce Wellness Program Coverage Rate |                 |                                                                                                                          |
| Stakeholder Engagement    | Employee Welfare Engagement Count        |                 |                                                                                                                          |
| Employee Welfare.         |                                          |                 |                                                                                                                          |

## ESRS Materiality-Governed Topic Routing

| Candidate code | Route                   | Sub-topic / derivation                                             | State       | Routing relevance | Specific DR status            |
|----------------|-------------------------|--------------------------------------------------------------------|-------------|-------------------|-------------------------------|
| S1             | Own Workforce           | Health and safety                                                  | PENDING-DMA | Very High         | PENDING-DMA                   |
| GOV-4          | ESRS 2 cross-cutting DR | Candidate cross-cutting route derived from the legacy pillar label | PENDING-DMA | Medium            | Candidate; validate after DMA |
| IRO-1          | ESRS 2 cross-cutting DR | Candidate cross-cutting route derived from the legacy pillar label | PENDING-DMA | High              | Candidate; validate after DMA |

| Candidate GDR role(s) | Evidence object                                                                             | Boundary / value-chain cap | Evidence sufficiency | Assurance readiness |
|-----------------------|---------------------------------------------------------------------------------------------|----------------------------|----------------------|---------------------|
| GDR-A, GDR-M          | Canonical MME Section 8 evidence objects; UID/Product ID/SDGS Activity ID lineage preserved | PENDING-ASSESSMENT         | NOT ASSESSED         | NOT ASSESSED        |

**ESRS activation rule: validate entity-specific IRO and materiality before assigning a final topical DR or changing PENDING-DMA to MATERIAL-ACTIVE.**

## A09-4: Health Tracking Task

Domain: Workforce Participation | Category: Workforce & Human Capital | Source: A09-4 HEALTH TRACKING TASK MME Mapping

## IFRS S1 Direct Mapping

| Reference | Official name                                                                                    | Routing relevance |
|-----------|--------------------------------------------------------------------------------------------------|-------------------|
| S1.45     | Metrics and Targets Used to Measure and Monitor Sustainability-related Risks and Opportunities   | High              |
| S1.46     | Metrics Used by the Entity to Measure and Monitor Sustainability-related Risks and Opportunities | High              |
| S1.50     | Entity-defined Metrics and Required Explanations                                                 | Medium            |
| S1.52     | Consistency of Metrics Over Time                                                                 | High              |

| Reference | Official name                                              | Routing relevance |
|-----------|------------------------------------------------------------|-------------------|
| S1.53     | Clear Definition and Explanation of Metrics                | High              |
| S1.58     | Industry-based Disclosure Topics and Metrics Consideration | Medium            |

### IFRS S2 Direct Mapping

| Reference | Official name                                                   | Routing relevance |
|-----------|-----------------------------------------------------------------|-------------------|
| S2.22     | Climate-related Strategy and Decision-making                    | Medium            |
| S2.27     | Climate-related Metrics and Targets                             | High              |
| S2.28     | Metrics Used to Monitor Climate-related Risks and Opportunities | High              |
| S2.29     | Greenhouse Gas Emissions                                        | Medium            |

### SASB Direct Mapping via SICS

| Disclosure topic                                   | Potential supporting metric            | Activity metric | Potential sectors                                                                                                                       |
|----------------------------------------------------|----------------------------------------|-----------------|-----------------------------------------------------------------------------------------------------------------------------------------|
| Employee Health & Safety                           | Exercise Challenge Participation Count |                 | Technology & Communications, Professional Services, Financial Services, Healthcare, Infrastructure, Education Services, Consumer Goods. |
| Workplace Safety & Training                        | Active Commuting Milestones Achieved   |                 |                                                                                                                                         |
| Human Capital Management                           | Employee Fitness Participation Volume  |                 |                                                                                                                                         |
| Business Continuity & Operational Risk Management. | Workforce Wellness Index               |                 |                                                                                                                                         |

### ESRS Materiality-Governed Topic Routing

| Candidate code | Route                   | Sub-topic / derivation                                             | State       | Routing relevance | Specific DR status            |
|----------------|-------------------------|--------------------------------------------------------------------|-------------|-------------------|-------------------------------|
| S1             | Own Workforce           | Health and safety                                                  | PENDING-DMA | Very High         | PENDING-DMA                   |
| GOV-4          | ESRS 2 cross-cutting DR | Candidate cross-cutting route derived from the legacy pillar label | PENDING-DMA | Medium            | Candidate; validate after DMA |
| IRO-1          | ESRS 2 cross-cutting DR | Candidate cross-cutting route derived from the legacy pillar label | PENDING-DMA | High              | Candidate; validate after DMA |

| Candidate GDR role(s) | Evidence object                                                                             | Boundary / value-chain cap | Evidence sufficiency | Assurance readiness |
|-----------------------|---------------------------------------------------------------------------------------------|----------------------------|----------------------|---------------------|
| GDR-A, GDR-M          | Canonical MME Section 8 evidence objects; UID/Product ID/SDGS Activity ID lineage preserved | PENDING-ASSESSMENT         | NOT ASSESSED         | NOT ASSESSED        |

**ESRS activation rule: validate entity-specific IRO and materiality before assigning a final topical DR or changing PENDING-DMA to MATERIAL-ACTIVE.**

## A10: E-commerce Logistics Participation

### A10-1: Low-Carbon Packaging Task

Domain: Lifestyle & Consumption Participation | Category: Sustainable Consumption, Logistics & Service Upgrade | Source: A10-1 Low-Carbon Packaging Task MME Mapping

#### IFRS S1 Direct Mapping

| Reference | Official name                                                                                    | Routing relevance |
|-----------|--------------------------------------------------------------------------------------------------|-------------------|
| S1.45     | Metrics and Targets Used to Measure and Monitor Sustainability-related Risks and Opportunities   | High              |
| S1.46     | Metrics Used by the Entity to Measure and Monitor Sustainability-related Risks and Opportunities | High              |
| S1.50     | Entity-defined Metrics and Required Explanations                                                 | Medium            |
| S1.52     | Consistency of Metrics Over Time                                                                 | High              |
| S1.53     | Clear Definition and Explanation of Metrics                                                      | High              |
| S1.55     | Industry-based Metrics and Sustainability-related Risks and Opportunities                        | Medium            |
| S1.58     | Industry-based Disclosure Topics and Metrics Consideration                                       | Medium            |

#### IFRS S2 Direct Mapping

| Reference | Official name                                                   | Routing relevance |
|-----------|-----------------------------------------------------------------|-------------------|
| S2.27     | Climate-related Metrics and Targets                             | Medium            |
| S2.28     | Metrics Used to Monitor Climate-related Risks and Opportunities | Medium            |
| S2.32     | Industry-based Climate Metrics                                  | Medium            |
| S2.33     | Climate-related Targets                                         | Medium            |
| S2.34     | Progress Monitoring Against Climate Targets                     | Medium            |
| S2.37     | Cross-industry and Industry-based Metrics                       | Medium            |

## SASB Direct Mapping via SICS

| Disclosure topic       | Potential supporting metric                     | Activity metric              | Potential sectors                                                              |
|------------------------|-------------------------------------------------|------------------------------|--------------------------------------------------------------------------------|
| Stakeholder Engagement | Verified Low-Carbon Packaging Use Count         | Sourcing Compliance Coverage | Food & Beverage, Services, Consumer Goods, Retail, Technology & Communications |
| Community Relations    | Sustainability Dining Event Participation Count | Engagement Volume            |                                                                                |
| Customer Welfare       | Stakeholder Participation Count                 | Participation Frequency      |                                                                                |

## ESRS Materiality-Governed Topic Routing

| Candidate code | Route                             | Sub-topic / derivation                                               | State       | Routing relevance | Specific DR status            |
|----------------|-----------------------------------|----------------------------------------------------------------------|-------------|-------------------|-------------------------------|
| GOV-4          | ESRS 2 cross-cutting DR           | Candidate cross-cutting route derived from the legacy pillar label   | PENDING-DMA | Medium            | Candidate; validate after DMA |
| S4             | Consumers and End-users           | Information, personal safety and/or social inclusion; confirm by DMA | PENDING-DMA | Medium            | PENDING-DMA                   |
| E5             | Resource Use and Circular Economy | Resource inflows and/or product/service outflows                     | PENDING-DMA | High              | PENDING-DMA                   |

| Candidate GDR role(s) | Evidence object                                                                             | Boundary / value-chain cap | Evidence sufficiency | Assurance readiness |
|-----------------------|---------------------------------------------------------------------------------------------|----------------------------|----------------------|---------------------|
| GDR-A, GDR-M          | Canonical MME Section 8 evidence objects; UID/Product ID/SDGS Activity ID lineage preserved | PENDING-ASSESSMENT         | NOT ASSESSED         | NOT ASSESSED        |

**ESRS activation rule: validate entity-specific IRO and materiality before assigning a final topical DR or changing PENDING-DMA to MATERIAL-ACTIVE.**

## A10-2: Smart Pickup Task

Domain: Lifestyle & Consumption Participation | Category: Sustainable Consumption, Logistics & Service Upgrade | Source: A10-2 Smart Pickup Task MME Mapping

## IFRS S1 Direct Mapping

| Reference | Official name                                                                                    | Routing relevance |
|-----------|--------------------------------------------------------------------------------------------------|-------------------|
| S1.45     | Metrics and Targets Used to Measure and Monitor Sustainability-related Risks and Opportunities   | High              |
| S1.46     | Metrics Used by the Entity to Measure and Monitor Sustainability-related Risks and Opportunities | High              |
| S1.50     | Entity-defined Metrics and Required Explanations                                                 | Medium            |
| S1.52     | Consistency of Metrics Over Time                                                                 | High              |
| S1.53     | Clear Definition and Explanation of Metrics                                                      | High              |
| S1.55     | Industry-based Metrics and Sustainability-related Risks and Opportunities                        | Medium            |

| Reference | Official name                                              | Routing relevance |
|-----------|------------------------------------------------------------|-------------------|
| S1.58     | Industry-based Disclosure Topics and Metrics Consideration | Medium            |

### IFRS S2 Direct Mapping

| Reference | Official name                                                   | Routing relevance |
|-----------|-----------------------------------------------------------------|-------------------|
| S2.27     | Climate-related Metrics and Targets                             | Medium            |
| S2.28     | Metrics Used to Monitor Climate-related Risks and Opportunities | Medium            |
| S2.32     | Industry-based Climate Metrics                                  | Medium            |
| S2.33     | Climate-related Targets                                         | Medium            |
| S2.34     | Progress Monitoring Against Climate Targets                     | Medium            |
| S2.37     | Cross-industry and Industry-based Metrics                       | Medium            |

### SASB Direct Mapping via SICS

| Disclosure topic       | Potential supporting metric                     | Activity metric              | Potential sectors                                                              |
|------------------------|-------------------------------------------------|------------------------------|--------------------------------------------------------------------------------|
| Stakeholder Engagement | Verified Smart Pickup Use Count                 | Sourcing Compliance Coverage | Food & Beverage, Services, Consumer Goods, Retail, Technology & Communications |
| Community Relations    | Sustainability Dining Event Participation Count | Engagement Volume            |                                                                                |
| Customer Welfare       | Stakeholder Participation Count                 | Participation Frequency      |                                                                                |

### ESRS Materiality-Governed Topic Routing

| Candidate code | Route                             | Sub-topic / derivation                                               | State       | Routing relevance | Specific DR status            |
|----------------|-----------------------------------|----------------------------------------------------------------------|-------------|-------------------|-------------------------------|
| GOV-4          | ESRS 2 cross-cutting DR           | Candidate cross-cutting route derived from the legacy pillar label   | PENDING-DMA | Medium            | Candidate; validate after DMA |
| S4             | Consumers and End-users           | Information, personal safety and/or social inclusion; confirm by DMA | PENDING-DMA | Medium            | PENDING-DMA                   |
| E5             | Resource Use and Circular Economy | Relevant resource-use sub-topic to be determined by DMA              | PENDING-DMA | High              | PENDING-DMA                   |

| Candidate GDR role(s) | Evidence object                                                                             | Boundary / value-chain cap | Evidence sufficiency | Assurance readiness |
|-----------------------|---------------------------------------------------------------------------------------------|----------------------------|----------------------|---------------------|
| GDR-A, GDR-M          | Canonical MME Section 8 evidence objects; UID/Product ID/SDGS Activity ID lineage preserved | PENDING-ASSESSMENT         | NOT ASSESSED         | NOT ASSESSED        |

**ESRS activation rule: validate entity-specific IRO and materiality before assigning a final topical DR or changing PENDING-DMA to MATERIAL-ACTIVE.**

## A10-3: Delivery Distance Task

Domain: Lifestyle & Consumption Participation | Category: Sustainable Consumption, Logistics & Service Upgrade | Source: A10-3 Delivery Distance Task MME Mapping

### IFRS S1 Direct Mapping

| Reference | Official name                                                                                    | Routing relevance |
|-----------|--------------------------------------------------------------------------------------------------|-------------------|
| S1.45     | Metrics and Targets Used to Measure and Monitor Sustainability-related Risks and Opportunities   | High              |
| S1.46     | Metrics Used by the Entity to Measure and Monitor Sustainability-related Risks and Opportunities | High              |
| S1.50     | Entity-defined Metrics and Required Explanations                                                 | Medium            |
| S1.52     | Consistency of Metrics Over Time                                                                 | High              |
| S1.53     | Clear Definition and Explanation of Metrics                                                      | High              |
| S1.55     | Industry-based Metrics and Sustainability-related Risks and Opportunities                        | Medium            |
| S1.58     | Industry-based Disclosure Topics and Metrics Consideration                                       | Medium            |

### IFRS S2 Direct Mapping

| Reference | Official name                                                   | Routing relevance |
|-----------|-----------------------------------------------------------------|-------------------|
| S2.27     | Climate-related Metrics and Targets                             | Medium            |
| S2.28     | Metrics Used to Monitor Climate-related Risks and Opportunities | Medium            |
| S2.32     | Industry-based Climate Metrics                                  | Medium            |
| S2.33     | Climate-related Targets                                         | Medium            |
| S2.34     | Progress Monitoring Against Climate Targets                     | Medium            |
| S2.37     | Cross-industry and Industry-based Metrics                       | Medium            |

### SASB Direct Mapping via SICS

| Disclosure topic       | Potential supporting metric                     | Activity metric              | Potential sectors                                                              |
|------------------------|-------------------------------------------------|------------------------------|--------------------------------------------------------------------------------|
| Stakeholder Engagement | Verified Delivery Distance Record Count         | Sourcing Compliance Coverage | Food & Beverage, Services, Consumer Goods, Retail, Technology & Communications |
| Community Relations    | Sustainability Dining Event Participation Count | Engagement Volume            |                                                                                |
| Customer Welfare       | Stakeholder Participation Count                 | Participation Frequency      |                                                                                |

## ESRS Materiality-Governed Topic Routing

| Candidate code | Route                             | Sub-topic / derivation                                               | State       | Routing relevance | Specific DR status            |
|----------------|-----------------------------------|----------------------------------------------------------------------|-------------|-------------------|-------------------------------|
| GOV-4          | ESRS 2 cross-cutting DR           | Candidate cross-cutting route derived from the legacy pillar label   | PENDING-DMA | Medium            | Candidate; validate after DMA |
| S4             | Consumers and End-users           | Information, personal safety and/or social inclusion; confirm by DMA | PENDING-DMA | Medium            | PENDING-DMA                   |
| E5             | Resource Use and Circular Economy | Relevant resource-use sub-topic to be determined by DMA              | PENDING-DMA | High              | PENDING-DMA                   |

| Candidate GDR role(s) | Evidence object                                                                             | Boundary / value-chain cap | Evidence sufficiency | Assurance readiness |
|-----------------------|---------------------------------------------------------------------------------------------|----------------------------|----------------------|---------------------|
| GDR-A, GDR-M          | Canonical MME Section 8 evidence objects; UID/Product ID/SDGS Activity ID lineage preserved | PENDING-ASSESSMENT         | NOT ASSESSED         | NOT ASSESSED        |

**ESRS activation rule: validate entity-specific IRO and materiality before assigning a final topical DR or changing PENDING-DMA to MATERIAL-ACTIVE.**

## A10-4: Circular Recycling Task

Domain: Lifestyle & Consumption Participation | Category: Sustainable Consumption, Logistics & Service Upgrade | Source: A10-4 Circular Recycling Task MME Mapping

### IFRS S1 Direct Mapping

| Reference | Official name                                                                                    | Routing relevance |
|-----------|--------------------------------------------------------------------------------------------------|-------------------|
| S1.45     | Metrics and Targets Used to Measure and Monitor Sustainability-related Risks and Opportunities   | High              |
| S1.46     | Metrics Used by the Entity to Measure and Monitor Sustainability-related Risks and Opportunities | High              |
| S1.50     | Entity-defined Metrics and Required Explanations                                                 | High              |
| S1.52     | Consistency of Metrics Over Time                                                                 | High              |
| S1.53     | Clear Definition and Explanation of Metrics                                                      | High              |
| S1.55     | Industry-based Metrics and Sustainability-related Risks and Opportunities                        | Medium            |
| S1.58     | Industry-based Disclosure Topics and Metrics Consideration                                       | Medium            |

### IFRS S2 Direct Mapping

| Reference | Official name                                                   | Routing relevance |
|-----------|-----------------------------------------------------------------|-------------------|
| S2.27     | Climate-related Metrics and Targets                             | Medium            |
| S2.28     | Metrics Used to Monitor Climate-related Risks and Opportunities | Medium            |
| S2.32     | Industry-based Climate Metrics                                  | Medium            |



| Reference | Official name                               | Routing relevance |
|-----------|---------------------------------------------|-------------------|
| S2.33     | Climate-related Targets                     | Medium            |
| S2.34     | Progress Monitoring Against Climate Targets | Medium            |
| S2.37     | Cross-industry and Industry-based Metrics   | Medium            |

### SASB Direct Mapping via SICS

| Disclosure topic       | Potential supporting metric                     | Activity metric              | Potential sectors                                                              |
|------------------------|-------------------------------------------------|------------------------------|--------------------------------------------------------------------------------|
| Stakeholder Engagement | Verified Circular Recycling Count               | Sourcing Compliance Coverage | Food & Beverage, Services, Consumer Goods, Retail, Technology & Communications |
| Community Relations    | Sustainability Dining Event Participation Count | Engagement Volume            |                                                                                |
| Customer Welfare       | Stakeholder Participation Count                 | Participation Frequency      |                                                                                |

### ESRS Materiality-Governed Topic Routing

| Candidate code | Route                             | Sub-topic / derivation                                               | State       | Routing relevance | Specific DR status            |
|----------------|-----------------------------------|----------------------------------------------------------------------|-------------|-------------------|-------------------------------|
| GOV-4          | ESRS 2 cross-cutting DR           | Candidate cross-cutting route derived from the legacy pillar label   | PENDING-DMA | Medium            | Candidate; validate after DMA |
| S4             | Consumers and End-users           | Information, personal safety and/or social inclusion; confirm by DMA | PENDING-DMA | Medium            | PENDING-DMA                   |
| E5             | Resource Use and Circular Economy | Resource outflows (waste)                                            | PENDING-DMA | High              | PENDING-DMA                   |

| Candidate GDR role(s) | Evidence object                                                                             | Boundary / value-chain cap | Evidence sufficiency | Assurance readiness |
|-----------------------|---------------------------------------------------------------------------------------------|----------------------------|----------------------|---------------------|
| GDR-A, GDR-M          | Canonical MME Section 8 evidence objects; UID/Product ID/SDGS Activity ID lineage preserved | PENDING-ASSESSMENT         | NOT ASSESSED         | NOT ASSESSED        |

**ESRS activation rule: validate entity-specific IRO and materiality before assigning a final topical DR or changing PENDING-DMA to MATERIAL-ACTIVE.**

## A11: Cultural Activities Participation

### A11-1: Green Ticket Task

Domain: Cultural Participation | Category: Cultural & Civic Participation | Source: A11-1 Green Ticket Task MME Mapping

## IFRS S1 Direct Mapping

| Reference | Official name                                                                                    | Routing relevance |
|-----------|--------------------------------------------------------------------------------------------------|-------------------|
| S1.45     | Metrics and Targets Used to Measure and Monitor Sustainability-related Risks and Opportunities   | High              |
| S1.46     | Metrics Used by the Entity to Measure and Monitor Sustainability-related Risks and Opportunities | High              |
| S1.50     | Entity-defined Metrics and Required Explanations                                                 | Medium            |
| S1.52     | Consistency of Metrics Over Time                                                                 | High              |
| S1.53     | Clear Definition and Explanation of Metrics                                                      | High              |
| S1.55     | Industry-based Metrics and Sustainability-related Risks and Opportunities                        | Medium            |
| S1.58     | Industry-based Disclosure Topics and Metrics Consideration                                       | Medium            |

## IFRS S2 Direct Mapping

| Reference | Official name                                                   | Routing relevance |
|-----------|-----------------------------------------------------------------|-------------------|
| S2.27     | Climate-related Metrics and Targets                             | Medium            |
| S2.28     | Metrics Used to Monitor Climate-related Risks and Opportunities | Medium            |
| S2.32     | Industry-based Climate Metrics                                  | Medium            |
| S2.33     | Climate-related Targets                                         | Medium            |
| S2.34     | Progress Monitoring Against Climate Targets                     | Medium            |
| S2.37     | Cross-industry and Industry-based Metrics                       | Medium            |

## SASB Direct Mapping via SICS

| Disclosure topic       | Potential supporting metric              | Activity metric              | Potential sectors                                                                                                       |
|------------------------|------------------------------------------|------------------------------|-------------------------------------------------------------------------------------------------------------------------|
| Stakeholder Engagement | Verified Attendance Count                | Sourcing Compliance Coverage | Technology & Communications, Financials, Services, Infrastructure, Healthcare, Food & Beverage, Resource Transformation |
| Community Relations    | Sustainability Event Participation Count | Engagement Volume            |                                                                                                                         |
| Customer Welfare       | Stakeholder Participation Count          | Participation Frequency      |                                                                                                                         |

## ESRS Materiality-Governed Topic Routing

| Candidate code | Route                   | Sub-topic / derivation                                             | State       | Routing relevance | Specific DR status            |
|----------------|-------------------------|--------------------------------------------------------------------|-------------|-------------------|-------------------------------|
| GOV-4          | ESRS 2 cross-cutting DR | Candidate cross-cutting route derived from the legacy pillar label | PENDING-DMA | Medium            | Candidate; validate after DMA |

| Candidate code | Route                   | Sub-topic / derivation                                          | State       | Routing relevance | Specific DR status |
|----------------|-------------------------|-----------------------------------------------------------------|-------------|-------------------|--------------------|
| S3             | Affected Communities    | Community rights and affected-community context; confirm by DMA | PENDING-DMA | High              | PENDING-DMA        |
| S4             | Consumers and End-users | Information-related impacts for consumers or end-users          | PENDING-DMA | Medium            | PENDING-DMA        |

| Candidate GDR role(s) | Evidence object                                                                             | Boundary / value-chain cap | Evidence sufficiency | Assurance readiness |
|-----------------------|---------------------------------------------------------------------------------------------|----------------------------|----------------------|---------------------|
| GDR-A, GDR-M          | Canonical MME Section 8 evidence objects; UID/Product ID/SDGS Activity ID lineage preserved | PENDING-ASSESSMENT         | NOT ASSESSED         | NOT ASSESSED        |

**ESRS activation rule: validate entity-specific IRO and materiality before assigning a final topical DR or changing PENDING-DMA to MATERIAL-ACTIVE.**

## A11-2: Low-Carbon Activity Experience Task

Domain: Cultural Participation | Category: Cultural & Civic Participation | Source: A11-2 Low-Carbon Activity Experience Task MME Mapping

### IFRS S1 Direct Mapping

| Reference | Official name                                                                                    | Routing relevance |
|-----------|--------------------------------------------------------------------------------------------------|-------------------|
| S1.45     | Metrics and Targets Used to Measure and Monitor Sustainability-related Risks and Opportunities   | High              |
| S1.46     | Metrics Used by the Entity to Measure and Monitor Sustainability-related Risks and Opportunities | High              |
| S1.50     | Entity-defined Metrics and Required Explanations                                                 | Medium            |
| S1.52     | Consistency of Metrics Over Time                                                                 | High              |
| S1.53     | Clear Definition and Explanation of Metrics                                                      | High              |
| S1.55     | Industry-based Metrics and Sustainability-related Risks and Opportunities                        | Medium            |
| S1.58     | Industry-based Disclosure Topics and Metrics Consideration                                       | Medium            |

### IFRS S2 Direct Mapping

| Reference | Official name                                                   | Routing relevance |
|-----------|-----------------------------------------------------------------|-------------------|
| S2.27     | Climate-related Metrics and Targets                             | Medium            |
| S2.28     | Metrics Used to Monitor Climate-related Risks and Opportunities | Medium            |
| S2.32     | Industry-based Climate Metrics                                  | Medium            |
| S2.33     | Climate-related Targets                                         | Medium            |
| S2.34     | Progress Monitoring Against Climate Targets                     | Medium            |

| Reference | Official name                             | Routing relevance |
|-----------|-------------------------------------------|-------------------|
| S2.37     | Cross-industry and Industry-based Metrics | Medium            |

### SASB Direct Mapping via SICS

| Disclosure topic       | Potential supporting metric                     | Activity metric              | Potential sectors                                                                                                       |
|------------------------|-------------------------------------------------|------------------------------|-------------------------------------------------------------------------------------------------------------------------|
| Stakeholder Engagement | Verified Experience Activity Count              | Sourcing Compliance Coverage | Technology & Communications, Financials, Services, Infrastructure, Healthcare, Food & Beverage, Resource Transformation |
| Community Relations    | Sustainability Dining Event Participation Count | Engagement Volume            |                                                                                                                         |
| Customer Welfare       | Stakeholder Participation Count                 | Participation Frequency      |                                                                                                                         |

### ESRS Materiality-Governed Topic Routing

| Candidate code | Route                   | Sub-topic / derivation                                               | State       | Routing relevance | Specific DR status            |
|----------------|-------------------------|----------------------------------------------------------------------|-------------|-------------------|-------------------------------|
| GOV-4          | ESRS 2 cross-cutting DR | Candidate cross-cutting route derived from the legacy pillar label   | PENDING-DMA | Medium            | Candidate; validate after DMA |
| S3             | Affected Communities    | Community rights and affected-community context; confirm by DMA      | PENDING-DMA | High              | PENDING-DMA                   |
| S4             | Consumers and End-users | Information, personal safety and/or social inclusion; confirm by DMA | PENDING-DMA | Medium            | PENDING-DMA                   |

| Candidate GDR role(s) | Evidence object                                                                             | Boundary / value-chain cap | Evidence sufficiency | Assurance readiness |
|-----------------------|---------------------------------------------------------------------------------------------|----------------------------|----------------------|---------------------|
| GDR-A, GDR-M          | Canonical MME Section 8 evidence objects; UID/Product ID/SDGS Activity ID lineage preserved | PENDING-ASSESSMENT         | NOT ASSESSED         | NOT ASSESSED        |

**ESRS activation rule: validate entity-specific IRO and materiality before assigning a final topical DR or changing PENDING-DMA to MATERIAL-ACTIVE.**

## A11-3: Cultural Participation Task

Domain: Cultural Participation | Category: Cultural & Civic Participation | Source: A11-3 Cultural Participation Task MME Mapping

### IFRS S1 Direct Mapping

| Reference | Official name                                                                                  | Routing relevance |
|-----------|------------------------------------------------------------------------------------------------|-------------------|
| S1.45     | Metrics and Targets Used to Measure and Monitor Sustainability-related Risks and Opportunities | High              |

| Reference | Official name                                                                                    | Routing relevance |
|-----------|--------------------------------------------------------------------------------------------------|-------------------|
| S1.46     | Metrics Used by the Entity to Measure and Monitor Sustainability-related Risks and Opportunities | High              |
| S1.50     | Entity-defined Metrics and Required Explanations                                                 | Medium            |
| S1.52     | Consistency of Metrics Over Time                                                                 | High              |
| S1.53     | Clear Definition and Explanation of Metrics                                                      | High              |
| S1.55     | Industry-based Metrics and Sustainability-related Risks and Opportunities                        | Medium            |
| S1.58     | Industry-based Disclosure Topics and Metrics Consideration                                       | Medium            |

### IFRS S2 Direct Mapping

| Reference | Official name                                                   | Routing relevance |
|-----------|-----------------------------------------------------------------|-------------------|
| S2.27     | Climate-related Metrics and Targets                             | Medium            |
| S2.28     | Metrics Used to Monitor Climate-related Risks and Opportunities | Medium            |
| S2.32     | Industry-based Climate Metrics                                  | Medium            |
| S2.33     | Climate-related Targets                                         | Medium            |
| S2.34     | Progress Monitoring Against Climate Targets                     | Medium            |
| S2.37     | Cross-industry and Industry-based Metrics                       | Medium            |

### SASB Direct Mapping via SICS

| Disclosure topic       | Potential supporting metric              | Activity metric              | Potential sectors                                                                                                       |
|------------------------|------------------------------------------|------------------------------|-------------------------------------------------------------------------------------------------------------------------|
| Stakeholder Engagement | Verified Attendance Count                | Sourcing Compliance Coverage | Technology & Communications, Financials, Services, Infrastructure, Healthcare, Food & Beverage, Resource Transformation |
| Community Relations    | Sustainability Event Participation Count | Engagement Volume            |                                                                                                                         |
| Customer Welfare       | Stakeholder Participation Count          | Participation Frequency      |                                                                                                                         |

### ESRS Materiality-Governed Topic Routing

| Candidate code | Route                   | Sub-topic / derivation                                             | State       | Routing relevance | Specific DR status            |
|----------------|-------------------------|--------------------------------------------------------------------|-------------|-------------------|-------------------------------|
| GOV-4          | ESRS 2 cross-cutting DR | Candidate cross-cutting route derived from the legacy pillar label | PENDING-DMA | Medium            | Candidate; validate after DMA |
| S3             | Affected Communities    | Community rights and affected-community context; confirm by DMA    | PENDING-DMA | High              | PENDING-DMA                   |

| Candidate code | Route                   | Sub-topic / derivation                                               | State       | Routing relevance | Specific DR status |
|----------------|-------------------------|----------------------------------------------------------------------|-------------|-------------------|--------------------|
| S4             | Consumers and End-users | Information, personal safety and/or social inclusion; confirm by DMA | PENDING-DMA | Medium            | PENDING-DMA        |

| Candidate GDR role(s) | Evidence object                                                                             | Boundary / value-chain cap | Evidence sufficiency | Assurance readiness |
|-----------------------|---------------------------------------------------------------------------------------------|----------------------------|----------------------|---------------------|
| GDR-A, GDR-M          | Canonical MME Section 8 evidence objects; UID/Product ID/SDGS Activity ID lineage preserved | PENDING-ASSESSMENT         | NOT ASSESSED         | NOT ASSESSED        |

**ESRS activation rule: validate entity-specific IRO and materiality before assigning a final topical DR or changing PENDING-DMA to MATERIAL-ACTIVE.**

## A11-4: Post-Event Feedback Task

Domain: Cultural Participation | Category: Cultural & Civic Participation | Source: A11-4 Post-Event Feedback Task MME Mapping

### IFRS S1 Direct Mapping

| Reference | Official name                                                                                  | Routing relevance |
|-----------|------------------------------------------------------------------------------------------------|-------------------|
| S1.21     | Governance Processes, Controls and Procedures                                                  | High              |
| S1.22     | Oversight of Sustainability-related Risks and Opportunities                                    | High              |
| S1.45     | Metrics and Targets Used to Measure and Monitor Sustainability-related Risks and Opportunities | Medium            |
| S1.46     | Metrics Used by the Entity to Measure and Monitor Sustainability-related Risks                 | Medium            |

### IFRS S2 Direct Mapping

| Reference | Official name                                                   | Routing relevance |
|-----------|-----------------------------------------------------------------|-------------------|
| S2.22     | Climate-related Strategy and Decision-making                    | Medium            |
| S2.27     | Climate-related Metrics and Targets                             | Medium            |
| S2.28     | Metrics Used to Monitor Climate-related Risks and Opportunities | Medium            |

### SASB Direct Mapping via SICS

| Disclosure topic     | Potential supporting metric       | Activity metric              | Potential sectors                                                                                                       |
|----------------------|-----------------------------------|------------------------------|-------------------------------------------------------------------------------------------------------------------------|
| Corporate Governance | Digital Co-creation Event Count   | Sourcing Compliance Coverage | Technology & Communications, Financials, Services, Infrastructure, Healthcare, Food & Beverage, Resource Transformation |
| Business Ethics      | Consensus-building Workshop Count | Engagement Volume            |                                                                                                                         |

| Disclosure topic                            | Potential supporting metric            | Activity metric         | Potential sectors |
|---------------------------------------------|----------------------------------------|-------------------------|-------------------|
| Human Capital Management                    | Stakeholder Project Matchmaking Volume | Participation Frequency |                   |
| Employee Engagement                         |                                        |                         |                   |
| Operational Efficiency & Project Management |                                        |                         |                   |

### ESRS Materiality-Governed Topic Routing

| Candidate code | Route                   | Sub-topic / derivation                                             | State       | Routing relevance | Specific DR status            |
|----------------|-------------------------|--------------------------------------------------------------------|-------------|-------------------|-------------------------------|
| GOV-4          | ESRS 2 cross-cutting DR | Candidate cross-cutting route derived from the legacy pillar label | PENDING-DMA | Medium            | Candidate; validate after DMA |
| SBM-2          | ESRS 2 cross-cutting DR | Candidate cross-cutting route derived from the legacy pillar label | PENDING-DMA | Medium            | Candidate; validate after DMA |
| IRO-1          | ESRS 2 cross-cutting DR | Candidate cross-cutting route derived from the legacy pillar label | PENDING-DMA | High              | Candidate; validate after DMA |
| S3             | Affected Communities    | Community rights and affected-community context; confirm by DMA    | PENDING-DMA | Medium            | PENDING-DMA                   |
| S4             | Consumers and End-users | Information-related impacts for consumers or end-users             | PENDING-DMA | Medium            | PENDING-DMA                   |

| Candidate GDR role(s) | Evidence object                                                                             | Boundary / value-chain cap | Evidence sufficiency | Assurance readiness |
|-----------------------|---------------------------------------------------------------------------------------------|----------------------------|----------------------|---------------------|
| GDR-A, GDR-M          | Canonical MME Section 8 evidence objects; UID/Product ID/SDGS Activity ID lineage preserved | PENDING-ASSESSMENT         | NOT ASSESSED         | NOT ASSESSED        |

**ESRS activation rule: validate entity-specific IRO and materiality before assigning a final topical DR or changing PENDING-DMA to MATERIAL-ACTIVE.**

## A12: Sustainable Accommodation & Responsible Tourism Participation

### A12-1: Check-in Registration Task

Domain: Individual, Enterprise & Accommodation Participation | Category: Accommodation Registration, Sustainable Stay & Low-Carbon Hospitality Participation | Source: A12-1 Check-in Registration Task MME Mapping

#### IFRS S1 Direct Mapping

| Reference | Official name                                                                                  | Routing relevance |
|-----------|------------------------------------------------------------------------------------------------|-------------------|
| S1.45     | Metrics and Targets Used to Measure and Monitor Sustainability-related Risks and Opportunities | Medium            |

| Reference | Official name                                                                                    | Routing relevance |
|-----------|--------------------------------------------------------------------------------------------------|-------------------|
| S1.46     | Metrics Used by the Entity to Measure and Monitor Sustainability-related Risks and Opportunities | Medium            |
| S1.50     | Entity-defined Metrics and Required Explanations                                                 | High              |
| S1.52     | Consistency of Metrics Over Time                                                                 | High              |
| S1.53     | Clear Definition and Explanation of Metrics                                                      | High              |
| S1.58     | Industry-based Disclosure Topics and Metrics Consideration                                       | Medium            |

### IFRS S2 Direct Mapping

| Reference | Official name                                                   | Routing relevance |
|-----------|-----------------------------------------------------------------|-------------------|
| S2.22     | Climate-related Strategy and Decision-making                    | Medium            |
| S2.23     | Climate-related Risks and Opportunities                         | Medium            |
| S2.27     | Climate-related Metrics and Targets                             | Medium            |
| S2.28     | Metrics Used to Monitor Climate-related Risks and Opportunities | Medium            |
| S2.34     | Progress Towards Climate-related Targets                        | Low               |

### SASB Direct Mapping via SICS

| Disclosure topic       | Potential supporting metric                 | Activity metric              | Potential sectors                                                                         |
|------------------------|---------------------------------------------|------------------------------|-------------------------------------------------------------------------------------------|
| Energy Management      | Accommodation Participation Count           | Sourcing Compliance Coverage | Hotels & Lodging, Hospitality Services, Tourism Services, Travel Services, Event Services |
| Customer Welfare       | Check-in Registration Count                 | Engagement Volume            |                                                                                           |
| Sustainable Tourism    | Sustainable Hospitality Participation Count | Participation Frequency      |                                                                                           |
| Hospitality Management | Responsible Tourism Participation Count     |                              |                                                                                           |
| Resource Efficiency    |                                             |                              |                                                                                           |

### ESRS Materiality-Governed Topic Routing

| Candidate code | Route                             | Sub-topic / derivation                                  | State       | Routing relevance | Specific DR status |
|----------------|-----------------------------------|---------------------------------------------------------|-------------|-------------------|--------------------|
| E1             | Climate Change                    | Climate change mitigation and/or energy; confirm by DMA | PENDING-DMA | Medium            | PENDING-DMA        |
| E5             | Resource Use and Circular Economy | Relevant resource-use sub-topic to be determined by DMA | PENDING-DMA | Medium            | PENDING-DMA        |



| Candidate code | Route                   | Sub-topic / derivation                                               | State       | Routing relevance | Specific DR status            |
|----------------|-------------------------|----------------------------------------------------------------------|-------------|-------------------|-------------------------------|
| S4             | Consumers and End-users | Information, personal safety and/or social inclusion; confirm by DMA | PENDING-DMA | High              | PENDING-DMA                   |
| IRO-1          | ESRS 2 cross-cutting DR | Candidate cross-cutting route derived from the legacy pillar label   | PENDING-DMA | High              | Candidate; validate after DMA |

| Candidate GDR role(s) | Evidence object                                                                             | Boundary / value-chain cap | Evidence sufficiency | Assurance readiness |
|-----------------------|---------------------------------------------------------------------------------------------|----------------------------|----------------------|---------------------|
| GDR-A, GDR-M          | Canonical MME Section 8 evidence objects; UID/Product ID/SDGS Activity ID lineage preserved | PENDING-ASSESSMENT         | NOT ASSESSED         | NOT ASSESSED        |

**ESRS activation rule: validate entity-specific IRO and materiality before assigning a final topical DR or changing PENDING-DMA to MATERIAL-ACTIVE.**

## A12-2: Green Room Proof

Domain: Individual, Enterprise & Hospitality Participation | Category: Green Accommodation, Resource Efficiency & Sustainable Hospitality Participation | Source: A12-2 Green Room Proof MME Mapping

### IFRS S1 Direct Mapping

| Reference | Official name                                                                                    | Routing relevance |
|-----------|--------------------------------------------------------------------------------------------------|-------------------|
| S1.45     | Metrics and Targets Used to Measure and Monitor Sustainability-related Risks and Opportunities   | High              |
| S1.46     | Metrics Used by the Entity to Measure and Monitor Sustainability-related Risks and Opportunities | High              |
| S1.50     | Entity-defined Metrics and Required Explanations                                                 | High              |
| S1.52     | Consistency of Metrics Over Time                                                                 | High              |
| S1.53     | Clear Definition and Explanation of Metrics                                                      | High              |
| S1.58     | Industry-based Disclosure Topics and Metrics Consideration                                       | High              |

### IFRS S2 Direct Mapping

| Reference | Official name                                                   | Routing relevance |
|-----------|-----------------------------------------------------------------|-------------------|
| S2.22     | Climate-related Strategy and Decision-making                    | High              |
| S2.23     | Climate-related Risks and Opportunities                         | High              |
| S2.27     | Climate-related Metrics and Targets                             | High              |
| S2.28     | Metrics Used to Monitor Climate-related Risks and Opportunities | High              |
| S2.34     | Progress Towards Climate-related Targets                        | Medium            |

## SASB Direct Mapping via SICS

| Disclosure topic           | Potential supporting metric               | Activity metric              | Potential sectors                                                                                       |
|----------------------------|-------------------------------------------|------------------------------|---------------------------------------------------------------------------------------------------------|
| Energy Management          | Green Room Participation Count            | Sourcing Compliance Coverage | Hotels & Lodging, Hospitality Services, Tourism Services, Resorts, Conference Services, Travel Services |
| Water Management           | Eco-Room Enrollment Count                 | Engagement Volume            |                                                                                                         |
| Customer Welfare           | Sustainable Stay Participation Count      | Participation Frequency      |                                                                                                         |
| Resource Efficiency        | Resource Conservation Participation Count |                              |                                                                                                         |
| Sustainable Tourism        |                                           |                              |                                                                                                         |
| Hospitality Sustainability |                                           |                              |                                                                                                         |

## ESRS Materiality-Governed Topic Routing

| Candidate code | Route                             | Sub-topic / derivation                                               | State       | Routing relevance | Specific DR status |
|----------------|-----------------------------------|----------------------------------------------------------------------|-------------|-------------------|--------------------|
| E1             | Climate Change                    | Climate change mitigation and/or energy; confirm by DMA              | PENDING-DMA | Very High         | PENDING-DMA        |
| E3             | Water                             | Water use, including withdrawal, consumption, discharge or storage   | PENDING-DMA | Very High         | PENDING-DMA        |
| E5             | Resource Use and Circular Economy | Relevant resource-use sub-topic to be determined by DMA              | PENDING-DMA | High              | PENDING-DMA        |
| S4             | Consumers and End-users           | Information, personal safety and/or social inclusion; confirm by DMA | PENDING-DMA | Medium            | PENDING-DMA        |

| Candidate GDR role(s) | Evidence object                                                                             | Boundary / value-chain cap | Evidence sufficiency | Assurance readiness |
|-----------------------|---------------------------------------------------------------------------------------------|----------------------------|----------------------|---------------------|
| GDR-A, GDR-M          | Canonical MME Section 8 evidence objects; UID/Product ID/SDGS Activity ID lineage preserved | PENDING-ASSESSMENT         | NOT ASSESSED         | NOT ASSESSED        |

**ESRS activation rule: validate entity-specific IRO and materiality before assigning a final topical DR or changing PENDING-DMA to MATERIAL-ACTIVE.**

## A12-3: Energy-saving Record Task

Domain: Individual, Enterprise & Hospitality Participation | Category: Energy Conservation, Resource Efficiency & Sustainable Hospitality Participation | Source: A12-3 Energy-saving Record Task MME Mapping

## IFRS S1 Direct Mapping

| Reference | Official name                                                                                  | Routing relevance |
|-----------|------------------------------------------------------------------------------------------------|-------------------|
| S1.45     | Metrics and Targets Used to Measure and Monitor Sustainability-related Risks and Opportunities | High              |

| Reference | Official name                                                                                    | Routing relevance |
|-----------|--------------------------------------------------------------------------------------------------|-------------------|
| S1.46     | Metrics Used by the Entity to Measure and Monitor Sustainability-related Risks and Opportunities | High              |
| S1.50     | Entity-defined Metrics and Required Explanations                                                 | High              |
| S1.52     | Consistency of Metrics Over Time                                                                 | High              |
| S1.53     | Clear Definition and Explanation of Metrics                                                      | High              |
| S1.58     | Industry-based Disclosure Topics and Metrics Consideration                                       | High              |

### IFRS S2 Direct Mapping

| Reference | Official name                                                   | Routing relevance |
|-----------|-----------------------------------------------------------------|-------------------|
| S2.22     | Climate-related Strategy and Decision-making                    | High              |
| S2.23     | Climate-related Risks and Opportunities                         | High              |
| S2.27     | Climate-related Metrics and Targets                             | Very High         |
| S2.28     | Metrics Used to Monitor Climate-related Risks and Opportunities | Very High         |
| S2.34     | Progress Towards Climate-related Targets                        | High              |

### SASB Direct Mapping via SICS

| Disclosure topic              | Potential supporting metric            | Activity metric              | Potential sectors                                                                                       |
|-------------------------------|----------------------------------------|------------------------------|---------------------------------------------------------------------------------------------------------|
| Energy Management             | Energy-saving Participation Count      | Sourcing Compliance Coverage | Hotels & Lodging, Hospitality Services, Resorts, Tourism Services, Travel Services, Conference Services |
| Resource Efficiency           | Energy Conservation Activity Count     | Engagement Volume            |                                                                                                         |
| Hospitality Sustainability    | Sustainable Stay Energy Program Count  | Participation Frequency      |                                                                                                         |
| Climate Transition Activities | Hospitality Energy Participation Count |                              |                                                                                                         |
| Customer Welfare              |                                        |                              |                                                                                                         |
| Operational Efficiency        |                                        |                              |                                                                                                         |

### ESRS Materiality-Governed Topic Routing

| Candidate code | Route          | Sub-topic / derivation                                  | State       | Routing relevance | Specific DR status |
|----------------|----------------|---------------------------------------------------------|-------------|-------------------|--------------------|
| E1             | Climate Change | Climate change mitigation and/or energy; confirm by DMA | PENDING-DMA | Very High         | PENDING-DMA        |

| Candidate code | Route                             | Sub-topic / derivation                                               | State       | Routing relevance | Specific DR status            |
|----------------|-----------------------------------|----------------------------------------------------------------------|-------------|-------------------|-------------------------------|
| E5             | Resource Use and Circular Economy | Relevant resource-use sub-topic to be determined by DMA              | PENDING-DMA | High              | PENDING-DMA                   |
| S4             | Consumers and End-users           | Information, personal safety and/or social inclusion; confirm by DMA | PENDING-DMA | Medium            | PENDING-DMA                   |
| IRO-1          | ESRS 2 cross-cutting DR           | Candidate cross-cutting route derived from the legacy pillar label   | PENDING-DMA | High              | Candidate; validate after DMA |

| Candidate GDR role(s) | Evidence object                                                                             | Boundary / value-chain cap | Evidence sufficiency | Assurance readiness |
|-----------------------|---------------------------------------------------------------------------------------------|----------------------------|----------------------|---------------------|
| GDR-A, GDR-M          | Canonical MME Section 8 evidence objects; UID/Product ID/SDGS Activity ID lineage preserved | PENDING-ASSESSMENT         | NOT ASSESSED         | NOT ASSESSED        |

**ESRS activation rule: validate entity-specific IRO and materiality before assigning a final topical DR or changing PENDING-DMA to MATERIAL-ACTIVE.**

## A12-4: Environmental Participation Proof

Domain: Individual, Community, Tourism & Hospitality Participation | Category: Environmental Stewardship, Responsible Tourism & Sustainability Participation | Source: A12-4 Environmental Participation Proof MME Mapping

### IFRS S1 Direct Mapping

| Reference | Official name                                                                                  | Routing relevance |
|-----------|------------------------------------------------------------------------------------------------|-------------------|
| S1.45     | Metrics and Targets Used to Measure and Monitor Sustainability-related Risks and Opportunities | High              |
| S1.46     | Metrics Used to Measure and Monitor Sustainability-related Risks and Opportunities             | High              |
| S1.50     | Entity-defined Metrics and Required Explanations                                               | High              |
| S1.52     | Consistency of Metrics Over Time                                                               | High              |
| S1.53     | Clear Definition and Explanation of Metrics                                                    | High              |
| S1.58     | Industry-based Disclosure Topics and Metrics Consideration                                     | Medium            |

### IFRS S2 Direct Mapping

| Reference | Official name                                                   | Routing relevance |
|-----------|-----------------------------------------------------------------|-------------------|
| S2.22     | Climate-related Strategy and Decision-making                    | High              |
| S2.23     | Climate-related Risks and Opportunities                         | High              |
| S2.27     | Climate-related Metrics and Targets                             | High              |
| S2.28     | Metrics Used to Monitor Climate-related Risks and Opportunities | High              |
| S2.34     | Progress Towards Climate-related Targets                        | Medium            |

## SASB Direct Mapping via SICS

| Disclosure topic              | Potential supporting metric                | Activity metric              | Potential sectors                                                                                                           |
|-------------------------------|--------------------------------------------|------------------------------|-----------------------------------------------------------------------------------------------------------------------------|
| Community Relations           | Environmental Participation Count          | Sourcing Compliance Coverage | Hospitality Services, Tourism Services, Environmental Services, Community Services, Education Programs, Government Services |
| Environmental Management      | Sustainability Program Participation Count | Engagement Volume            |                                                                                                                             |
| Employee Engagement           | Volunteer Participation Count              | Participation Frequency      |                                                                                                                             |
| Resource Efficiency           | Community Stewardship Participation Count  |                              |                                                                                                                             |
| Climate Transition Activities |                                            |                              |                                                                                                                             |
| Sustainability Programs       |                                            |                              |                                                                                                                             |

## ESRS Materiality-Governed Topic Routing

| Candidate code | Route                             | Sub-topic / derivation                                                | State       | Routing relevance | Specific DR status |
|----------------|-----------------------------------|-----------------------------------------------------------------------|-------------|-------------------|--------------------|
| E5             | Resource Use and Circular Economy | Relevant resource-use sub-topic to be determined by DMA               | PENDING-DMA | High              | PENDING-DMA        |
| E2             | Pollution                         | Relevant pollution sub-topic to be determined by DMA                  | PENDING-DMA | High              | PENDING-DMA        |
| E4             | Biodiversity and Ecosystems       | Drivers of ecosystem change and/or ecosystem services; confirm by DMA | PENDING-DMA | Medium            | PENDING-DMA        |
| S3             | Affected Communities              | Community rights and affected-community context; confirm by DMA       | PENDING-DMA | Very High         | PENDING-DMA        |

| Candidate GDR role(s) | Evidence object                                                                             | Boundary / value-chain cap | Evidence sufficiency | Assurance readiness |
|-----------------------|---------------------------------------------------------------------------------------------|----------------------------|----------------------|---------------------|
| GDR-A, GDR-M          | Canonical MME Section 8 evidence objects; UID/Product ID/SDGS Activity ID lineage preserved | PENDING-ASSESSMENT         | NOT ASSESSED         | NOT ASSESSED        |

**ESRS activation rule: validate entity-specific IRO and materiality before assigning a final topical DR or changing PENDING-DMA to MATERIAL-ACTIVE.**

# A13: EV Leasing Participation

## A13-1: Rental Registration Task

Domain: Mobility & Travel Participation | Category: Business Travel, Accommodation & Mobility | Source: A13-1 EV Rental Registration MME Mapping

### IFRS S1 Direct Mapping

| Reference | Official name                                                                                    | Routing relevance |
|-----------|--------------------------------------------------------------------------------------------------|-------------------|
| S1.45     | Metrics and Targets Used to Measure and Monitor Sustainability-related Risks and Opportunities   | High              |
| S1.46     | Metrics Used by the Entity to Measure and Monitor Sustainability-related Risks and Opportunities | High              |
| S1.50     | Entity-defined Metrics and Required Explanations                                                 | Medium            |
| S1.52     | Consistency of Metrics Over Time                                                                 | High              |
| S1.53     | Clear Definition and Explanation of Metrics                                                      | High              |
| S1.55     | Industry-based Metrics and Sustainability-related Risks and Opportunities                        | Medium            |
| S1.58     | Industry-based Disclosure Topics and Metrics Consideration                                       | Medium            |

### IFRS S2 Direct Mapping

| Reference | Official name                                                   | Routing relevance |
|-----------|-----------------------------------------------------------------|-------------------|
| S2.27     | Climate-related Metrics and Targets                             | Medium            |
| S2.28     | Metrics Used to Monitor Climate-related Risks and Opportunities | Medium            |
| S2.32     | Industry-based Climate Metrics                                  | Medium            |
| S2.33     | Climate-related Targets                                         | Medium            |
| S2.34     | Progress Monitoring Against Climate Targets                     | Medium            |
| S2.37     | Cross-industry and Industry-based Metrics                       | Medium            |

### SASB Direct Mapping via SICS

| Disclosure topic       | Potential supporting metric    | Activity metric              | Potential sectors                                                                                                       |
|------------------------|--------------------------------|------------------------------|-------------------------------------------------------------------------------------------------------------------------|
| Stakeholder Engagement | Verified Rental Booking Count  | Sourcing Compliance Coverage | Technology & Communications, Financials, Services, Infrastructure, Healthcare, Food & Beverage, Resource Transformation |
| Community Relations    | EV Fleet Utilization Count     | Engagement Volume            |                                                                                                                         |
| Customer Welfare       | Stakeholder Green Travel Count | Participation Frequency      |                                                                                                                         |

### ESRS Materiality-Governed Topic Routing

| Candidate code | Route                   | Sub-topic / derivation                                             | State       | Routing relevance | Specific DR status            |
|----------------|-------------------------|--------------------------------------------------------------------|-------------|-------------------|-------------------------------|
| GOV-4          | ESRS 2 cross-cutting DR | Candidate cross-cutting route derived from the legacy pillar label | PENDING-DMA | Medium            | Candidate; validate after DMA |

| Candidate code | Route                   | Sub-topic / derivation                                               | State       | Routing relevance | Specific DR status |
|----------------|-------------------------|----------------------------------------------------------------------|-------------|-------------------|--------------------|
| S3             | Affected Communities    | Community rights and affected-community context; confirm by DMA      | PENDING-DMA | High              | PENDING-DMA        |
| S4             | Consumers and End-users | Information, personal safety and/or social inclusion; confirm by DMA | PENDING-DMA | Medium            | PENDING-DMA        |

| Candidate GDR role(s) | Evidence object                                                                             | Boundary / value-chain cap | Evidence sufficiency | Assurance readiness |
|-----------------------|---------------------------------------------------------------------------------------------|----------------------------|----------------------|---------------------|
| GDR-A, GDR-M          | Canonical MME Section 8 evidence objects; UID/Product ID/SDGS Activity ID lineage preserved | PENDING-ASSESSMENT         | NOT ASSESSED         | NOT ASSESSED        |

**ESRS activation rule: validate entity-specific IRO and materiality before assigning a final topical DR or changing PENDING-DMA to MATERIAL-ACTIVE.**

## A13-2: Driving Mileage Task

Domain: Mobility & Travel Participation | Category: Business Travel, Accommodation & Mobility | Source: A13-2 EV Driving Mileage MME Mapping

### IFRS S1 Direct Mapping

| Reference | Official name                                                                                    | Routing relevance |
|-----------|--------------------------------------------------------------------------------------------------|-------------------|
| S1.45     | Metrics and Targets Used to Measure and Monitor Sustainability-related Risks and Opportunities   | High              |
| S1.46     | Metrics Used by the Entity to Measure and Monitor Sustainability-related Risks and Opportunities | High              |
| S1.50     | Entity-defined Metrics and Required Explanations                                                 | Medium            |
| S1.52     | Consistency of Metrics Over Time                                                                 | High              |
| S1.53     | Clear Definition and Explanation of Metrics                                                      | High              |
| S1.55     | Industry-based Metrics and Sustainability-related Risks and Opportunities                        | Medium            |
| S1.58     | Industry-based Disclosure Topics and Metrics Consideration                                       | Medium            |

### IFRS S2 Direct Mapping

| Reference | Official name                                                   | Routing relevance |
|-----------|-----------------------------------------------------------------|-------------------|
| S2.27     | Climate-related Metrics and Targets                             | Medium            |
| S2.28     | Metrics Used to Monitor Climate-related Risks and Opportunities | Medium            |
| S2.32     | Industry-based Climate Metrics                                  | Medium            |
| S2.33     | Climate-related Targets                                         | Medium            |
| S2.34     | Progress Monitoring Against Climate Targets                     | Medium            |

| Reference | Official name                             | Routing relevance |
|-----------|-------------------------------------------|-------------------|
| S2.37     | Cross-industry and Industry-based Metrics | Medium            |

### SASB Direct Mapping via SICS

| Disclosure topic       | Potential supporting metric             | Activity metric              | Potential sectors                                                                                                       |
|------------------------|-----------------------------------------|------------------------------|-------------------------------------------------------------------------------------------------------------------------|
| Stakeholder Engagement | Verified Driving Mileage Count          | Sourcing Compliance Coverage | Technology & Communications, Financials, Services, Infrastructure, Healthcare, Food & Beverage, Resource Transformation |
| Community Relations    | Corporate EV Fleet Odometer Sum         | Engagement Volume            |                                                                                                                         |
| Customer Welfare       | Stakeholder Transport Performance Index | Participation Frequency      |                                                                                                                         |

### ESRS Materiality-Governed Topic Routing

| Candidate code | Route                   | Sub-topic / derivation                                               | State       | Routing relevance | Specific DR status            |
|----------------|-------------------------|----------------------------------------------------------------------|-------------|-------------------|-------------------------------|
| GOV-4          | ESRS 2 cross-cutting DR | Candidate cross-cutting route derived from the legacy pillar label   | PENDING-DMA | Medium            | Candidate; validate after DMA |
| S3             | Affected Communities    | Community rights and affected-community context; confirm by DMA      | PENDING-DMA | High              | PENDING-DMA                   |
| S4             | Consumers and End-users | Information, personal safety and/or social inclusion; confirm by DMA | PENDING-DMA | Medium            | PENDING-DMA                   |

| Candidate GDR role(s) | Evidence object                                                                             | Boundary / value-chain cap | Evidence sufficiency | Assurance readiness |
|-----------------------|---------------------------------------------------------------------------------------------|----------------------------|----------------------|---------------------|
| GDR-A, GDR-M          | Canonical MME Section 8 evidence objects; UID/Product ID/SDGS Activity ID lineage preserved | PENDING-ASSESSMENT         | NOT ASSESSED         | NOT ASSESSED        |

**ESRS activation rule: validate entity-specific IRO and materiality before assigning a final topical DR or changing PENDING-DMA to MATERIAL-ACTIVE.**

## A13-3: Charging Record Task

Domain: Mobility & Travel Participation | Category: Business Travel, Accommodation & Mobility | Source: A13-3 EV Charging Record MME Mapping

### IFRS S1 Direct Mapping

| Reference | Official name                                                                                  | Routing relevance |
|-----------|------------------------------------------------------------------------------------------------|-------------------|
| S1.45     | Metrics and Targets Used to Measure and Monitor Sustainability-related Risks and Opportunities | High              |



| Reference | Official name                                                                                    | Routing relevance |
|-----------|--------------------------------------------------------------------------------------------------|-------------------|
| S1.46     | Metrics Used by the Entity to Measure and Monitor Sustainability-related Risks and Opportunities | High              |
| S1.50     | Entity-defined Metrics and Required Explanations                                                 | Medium            |
| S1.52     | Consistency of Metrics Over Time                                                                 | High              |
| S1.53     | Clear Definition and Explanation of Metrics                                                      | High              |
| S1.55     | Industry-based Metrics and Sustainability-related Risks and Opportunities                        | Medium            |
| S1.58     | Industry-based Disclosure Topics and Metrics Consideration                                       | Medium            |

### IFRS S2 Direct Mapping

| Reference | Official name                                                   | Routing relevance |
|-----------|-----------------------------------------------------------------|-------------------|
| S2.27     | Climate-related Metrics and Targets                             | Medium            |
| S2.28     | Metrics Used to Monitor Climate-related Risks and Opportunities | Medium            |
| S2.32     | Industry-based Climate Metrics                                  | Medium            |
| S2.33     | Climate-related Targets                                         | Medium            |
| S2.34     | Progress Monitoring Against Climate Targets                     | Medium            |
| S2.37     | Cross-industry and Industry-based Metrics                       | Medium            |

### SASB Direct Mapping via SICS

| Disclosure topic       | Potential supporting metric        | Activity metric              | Potential sectors                                                                                                       |
|------------------------|------------------------------------|------------------------------|-------------------------------------------------------------------------------------------------------------------------|
| Stakeholder Engagement | Verified Charging Session Count    | Sourcing Compliance Coverage | Technology & Communications, Financials, Services, Infrastructure, Healthcare, Food & Beverage, Resource Transformation |
| Community Relations    | Green Energy Consumption Sum (kWh) | Engagement Volume            |                                                                                                                         |
| Customer Welfare       | Stakeholder Smart Sourcing Volume  | Participation Frequency      |                                                                                                                         |

### ESRS Materiality-Governed Topic Routing

| Candidate code | Route                   | Sub-topic / derivation                                             | State       | Routing relevance | Specific DR status            |
|----------------|-------------------------|--------------------------------------------------------------------|-------------|-------------------|-------------------------------|
| GOV-4          | ESRS 2 cross-cutting DR | Candidate cross-cutting route derived from the legacy pillar label | PENDING-DMA | Medium            | Candidate; validate after DMA |
| E1             | Climate Change          | Climate change mitigation and/or energy; confirm by DMA            | PENDING-DMA | High              | PENDING-DMA                   |

| Candidate code | Route                   | Sub-topic / derivation                                               | State       | Routing relevance | Specific DR status |
|----------------|-------------------------|----------------------------------------------------------------------|-------------|-------------------|--------------------|
| S3             | Affected Communities    | Community rights and affected-community context; confirm by DMA      | PENDING-DMA | High              | PENDING-DMA        |
| S4             | Consumers and End-users | Information, personal safety and/or social inclusion; confirm by DMA | PENDING-DMA | Medium            | PENDING-DMA        |

| Candidate GDR role(s) | Evidence object                                                                             | Boundary / value-chain cap | Evidence sufficiency | Assurance readiness |
|-----------------------|---------------------------------------------------------------------------------------------|----------------------------|----------------------|---------------------|
| GDR-A, GDR-M          | Canonical MME Section 8 evidence objects; UID/Product ID/SDGS Activity ID lineage preserved | PENDING-ASSESSMENT         | NOT ASSESSED         | NOT ASSESSED        |

**ESRS activation rule: validate entity-specific IRO and materiality before assigning a final topical DR or changing PENDING-DMA to MATERIAL-ACTIVE.**

## A13-4: Return Verification Task

Domain: Mobility & Travel Participation | Category: Business Travel, Accommodation & Mobility | Source: A13-4 EV Return Verification MME Mapping

### IFRS S1 Direct Mapping

| Reference | Official name                                                                                    | Routing relevance |
|-----------|--------------------------------------------------------------------------------------------------|-------------------|
| S1.45     | Metrics and Targets Used to Measure and Monitor Sustainability-related Risks and Opportunities   | High              |
| S1.46     | Metrics Used by the Entity to Measure and Monitor Sustainability-related Risks and Opportunities | High              |
| S1.50     | Entity-defined Metrics and Required Explanations                                                 | Medium            |
| S1.52     | Consistency of Metrics Over Time                                                                 | High              |
| S1.53     | Clear Definition and Explanation of Metrics                                                      | High              |
| S1.55     | Industry-based Metrics and Sustainability-related Risks and Opportunities                        | Medium            |
| S1.58     | Industry-based Disclosure Topics and Metrics Consideration                                       | Medium            |

### IFRS S2 Direct Mapping

| Reference | Official name                                                   | Routing relevance |
|-----------|-----------------------------------------------------------------|-------------------|
| S2.27     | Climate-related Metrics and Targets                             | Medium            |
| S2.28     | Metrics Used to Monitor Climate-related Risks and Opportunities | Medium            |
| S2.32     | Industry-based Climate Metrics                                  | Medium            |
| S2.33     | Climate-related Targets                                         | Medium            |
| S2.34     | Progress Monitoring Against Climate Targets                     | Medium            |

| Reference | Official name                             | Routing relevance |
|-----------|-------------------------------------------|-------------------|
| S2.37     | Cross-industry and Industry-based Metrics | Medium            |

### SASB Direct Mapping via SICS

| Disclosure topic       | Potential supporting metric              | Activity metric              | Potential sectors                                                                                                       |
|------------------------|------------------------------------------|------------------------------|-------------------------------------------------------------------------------------------------------------------------|
| Stakeholder Engagement | Verified Attendance Count                | Sourcing Compliance Coverage | Technology & Communications, Financials, Services, Infrastructure, Healthcare, Food & Beverage, Resource Transformation |
| Community Relations    | Sustainability Event Participation Count | Engagement Volume            |                                                                                                                         |
| Customer Welfare       | Stakeholder Participation Count          | Participation Frequency      |                                                                                                                         |

### ESRS Materiality-Governed Topic Routing

| Candidate code | Route                   | Sub-topic / derivation                                               | State       | Routing relevance | Specific DR status            |
|----------------|-------------------------|----------------------------------------------------------------------|-------------|-------------------|-------------------------------|
| GOV-4          | ESRS 2 cross-cutting DR | Candidate cross-cutting route derived from the legacy pillar label   | PENDING-DMA | Medium            | Candidate; validate after DMA |
| S3             | Affected Communities    | Community rights and affected-community context; confirm by DMA      | PENDING-DMA | High              | PENDING-DMA                   |
| S4             | Consumers and End-users | Information, personal safety and/or social inclusion; confirm by DMA | PENDING-DMA | Medium            | PENDING-DMA                   |

| Candidate GDR role(s) | Evidence object                                                                             | Boundary / value-chain cap | Evidence sufficiency | Assurance readiness |
|-----------------------|---------------------------------------------------------------------------------------------|----------------------------|----------------------|---------------------|
| GDR-A, GDR-M          | Canonical MME Section 8 evidence objects; UID/Product ID/SDGS Activity ID lineage preserved | PENDING-ASSESSMENT         | NOT ASSESSED         | NOT ASSESSED        |

**ESRS activation rule: validate entity-specific IRO and materiality before assigning a final topical DR or changing PENDING-DMA to MATERIAL-ACTIVE.**

## A14: Public Transport Module

### A14-1: Passenger Check-in Task

Domain: Mobility & Travel Participation | Category: Business Travel, Accommodation & Mobility | Source: A14-1 Passenger Check-in Task MME Mapping

## IFRS S1 Direct Mapping

| Reference | Official name                                                                                    | Routing relevance |
|-----------|--------------------------------------------------------------------------------------------------|-------------------|
| S1.45     | Metrics and Targets Used to Measure and Monitor Sustainability-related Risks and Opportunities   | High              |
| S1.46     | Metrics Used by the Entity to Measure and Monitor Sustainability-related Risks and Opportunities | High              |
| S1.50     | Entity-defined Metrics and Required Explanations                                                 | Medium            |
| S1.52     | Consistency of Metrics Over Time                                                                 | High              |
| S1.53     | Clear Definition and Explanation of Metrics                                                      | High              |
| S1.55     | Industry-based Metrics and Sustainability-related Risks and Opportunities                        | Medium            |
| S1.58     | Industry-based Disclosure Topics and Metrics Consideration                                       | Medium            |

## IFRS S2 Direct Mapping

| Reference | Official name                                                   | Routing relevance |
|-----------|-----------------------------------------------------------------|-------------------|
| S2.27     | Climate-related Metrics and Targets                             | Medium            |
| S2.28     | Metrics Used to Monitor Climate-related Risks and Opportunities | Medium            |
| S2.32     | Industry-based Climate Metrics                                  | Medium            |
| S2.33     | Climate-related Targets                                         | Medium            |
| S2.34     | Progress Monitoring Against Climate Targets                     | Medium            |
| S2.37     | Cross-industry and Industry-based Metrics                       | Medium            |

## SASB Direct Mapping via SICS

| Disclosure topic       | Potential supporting metric              | Activity metric              | Potential sectors                                                                                                       |
|------------------------|------------------------------------------|------------------------------|-------------------------------------------------------------------------------------------------------------------------|
| Stakeholder Engagement | Verified Attendance Count                | Sourcing Compliance Coverage | Technology & Communications, Financials, Services, Infrastructure, Healthcare, Food & Beverage, Resource Transformation |
| Community Relations    | Sustainability Event Participation Count | Engagement Volume            |                                                                                                                         |
| Customer Welfare       | Stakeholder Participation Count          | Participation Frequency      |                                                                                                                         |

## ESRS Materiality-Governed Topic Routing

| Candidate code | Route                   | Sub-topic / derivation                                             | State       | Routing relevance | Specific DR status            |
|----------------|-------------------------|--------------------------------------------------------------------|-------------|-------------------|-------------------------------|
| GOV-4          | ESRS 2 cross-cutting DR | Candidate cross-cutting route derived from the legacy pillar label | PENDING-DMA | Medium            | Candidate; validate after DMA |

| Candidate code | Route                   | Sub-topic / derivation                                               | State       | Routing relevance | Specific DR status |
|----------------|-------------------------|----------------------------------------------------------------------|-------------|-------------------|--------------------|
| S3             | Affected Communities    | Community rights and affected-community context; confirm by DMA      | PENDING-DMA | High              | PENDING-DMA        |
| S4             | Consumers and End-users | Information, personal safety and/or social inclusion; confirm by DMA | PENDING-DMA | Medium            | PENDING-DMA        |

| Candidate GDR role(s) | Evidence object                                                                             | Boundary / value-chain cap | Evidence sufficiency | Assurance readiness |
|-----------------------|---------------------------------------------------------------------------------------------|----------------------------|----------------------|---------------------|
| GDR-A, GDR-M          | Canonical MME Section 8 evidence objects; UID/Product ID/SDGS Activity ID lineage preserved | PENDING-ASSESSMENT         | NOT ASSESSED         | NOT ASSESSED        |

**ESRS activation rule: validate entity-specific IRO and materiality before assigning a final topical DR or changing PENDING-DMA to MATERIAL-ACTIVE.**

## A14-2: Commuting Log Task

Domain: Mobility & Travel Participation | Category: Business Travel, Accommodation & Mobility | Source: A14-2 Commuting Log Task MME Mapping

### IFRS S1 Direct Mapping

| Reference | Official name                                                                                    | Routing relevance |
|-----------|--------------------------------------------------------------------------------------------------|-------------------|
| S1.45     | Metrics and Targets Used to Measure and Monitor Sustainability-related Risks and Opportunities   | High              |
| S1.46     | Metrics Used by the Entity to Measure and Monitor Sustainability-related Risks and Opportunities | High              |
| S1.50     | Entity-defined Metrics and Required Explanations                                                 | Medium            |
| S1.52     | Consistency of Metrics Over Time                                                                 | High              |
| S1.53     | Clear Definition and Explanation of Metrics                                                      | High              |
| S1.55     | Industry-based Metrics and Sustainability-related Risks and Opportunities                        | Medium            |
| S1.58     | Industry-based Disclosure Topics and Metrics Consideration                                       | Medium            |

### IFRS S2 Direct Mapping

| Reference | Official name                                                   | Routing relevance |
|-----------|-----------------------------------------------------------------|-------------------|
| S2.27     | Climate-related Metrics and Targets                             | Medium            |
| S2.28     | Metrics Used to Monitor Climate-related Risks and Opportunities | Medium            |
| S2.32     | Industry-based Climate Metrics                                  | Medium            |
| S2.33     | Climate-related Targets                                         | Medium            |
| S2.34     | Progress Monitoring Against Climate Targets                     | Medium            |

| Reference | Official name                             | Routing relevance |
|-----------|-------------------------------------------|-------------------|
| S2.37     | Cross-industry and Industry-based Metrics | Medium            |

### SASB Direct Mapping via SICS

| Disclosure topic       | Potential supporting metric              | Activity metric              | Potential sectors                                                                                                       |
|------------------------|------------------------------------------|------------------------------|-------------------------------------------------------------------------------------------------------------------------|
| Stakeholder Engagement | Verified Attendance Count                | Sourcing Compliance Coverage | Technology & Communications, Financials, Services, Infrastructure, Healthcare, Food & Beverage, Resource Transformation |
| Community Relations    | Sustainability Event Participation Count | Engagement Volume            |                                                                                                                         |
| Customer Welfare       | Stakeholder Participation Count          | Participation Frequency      |                                                                                                                         |

### ESRS Materiality-Governed Topic Routing

| Candidate code | Route                   | Sub-topic / derivation                                               | State       | Routing relevance | Specific DR status            |
|----------------|-------------------------|----------------------------------------------------------------------|-------------|-------------------|-------------------------------|
| GOV-4          | ESRS 2 cross-cutting DR | Candidate cross-cutting route derived from the legacy pillar label   | PENDING-DMA | Medium            | Candidate; validate after DMA |
| S3             | Affected Communities    | Community rights and affected-community context; confirm by DMA      | PENDING-DMA | High              | PENDING-DMA                   |
| S4             | Consumers and End-users | Information, personal safety and/or social inclusion; confirm by DMA | PENDING-DMA | Medium            | PENDING-DMA                   |

| Candidate GDR role(s) | Evidence object                                                                             | Boundary / value-chain cap | Evidence sufficiency | Assurance readiness |
|-----------------------|---------------------------------------------------------------------------------------------|----------------------------|----------------------|---------------------|
| GDR-A, GDR-M          | Canonical MME Section 8 evidence objects; UID/Product ID/SDGS Activity ID lineage preserved | PENDING-ASSESSMENT         | NOT ASSESSED         | NOT ASSESSED        |

**ESRS activation rule: validate entity-specific IRO and materiality before assigning a final topical DR or changing PENDING-DMA to MATERIAL-ACTIVE.**

## A14-3: Ticket Verification Task

Domain: Mobility & Travel Participation | Category: Business Travel, Accommodation & Mobility | Source: A14-3 Ticket Verification Task MME Mapping

### IFRS S1 Direct Mapping

| Reference | Official name                                                                                  | Routing relevance |
|-----------|------------------------------------------------------------------------------------------------|-------------------|
| S1.45     | Metrics and Targets Used to Measure and Monitor Sustainability-related Risks and Opportunities | High              |

| Reference | Official name                                                                                    | Routing relevance |
|-----------|--------------------------------------------------------------------------------------------------|-------------------|
| S1.46     | Metrics Used by the Entity to Measure and Monitor Sustainability-related Risks and Opportunities | High              |
| S1.50     | Entity-defined Metrics and Required Explanations                                                 | Medium            |
| S1.52     | Consistency of Metrics Over Time                                                                 | High              |
| S1.53     | Clear Definition and Explanation of Metrics                                                      | High              |
| S1.55     | Industry-based Metrics and Sustainability-related Risks and Opportunities                        | Medium            |
| S1.58     | Industry-based Disclosure Topics and Metrics Consideration                                       | Medium            |

### IFRS S2 Direct Mapping

| Reference | Official name                                                   | Routing relevance |
|-----------|-----------------------------------------------------------------|-------------------|
| S2.27     | Climate-related Metrics and Targets                             | Medium            |
| S2.28     | Metrics Used to Monitor Climate-related Risks and Opportunities | Medium            |
| S2.32     | Industry-based Climate Metrics                                  | Medium            |
| S2.33     | Climate-related Targets                                         | Medium            |
| S2.34     | Progress Monitoring Against Climate Targets                     | Medium            |
| S2.37     | Cross-industry and Industry-based Metrics                       | Medium            |

### SASB Direct Mapping via SICS

| Disclosure topic       | Potential supporting metric              | Activity metric              | Potential sectors                                                                                                       |
|------------------------|------------------------------------------|------------------------------|-------------------------------------------------------------------------------------------------------------------------|
| Stakeholder Engagement | Verified Attendance Count                | Sourcing Compliance Coverage | Technology & Communications, Financials, Services, Infrastructure, Healthcare, Food & Beverage, Resource Transformation |
| Community Relations    | Sustainability Event Participation Count | Engagement Volume            |                                                                                                                         |
| Customer Welfare       | Stakeholder Participation Count          | Participation Frequency      |                                                                                                                         |

### ESRS Materiality-Governed Topic Routing

| Candidate code | Route                   | Sub-topic / derivation                                             | State       | Routing relevance | Specific DR status            |
|----------------|-------------------------|--------------------------------------------------------------------|-------------|-------------------|-------------------------------|
| GOV-4          | ESRS 2 cross-cutting DR | Candidate cross-cutting route derived from the legacy pillar label | PENDING-DMA | Medium            | Candidate; validate after DMA |
| S3             | Affected Communities    | Community rights and affected-community context; confirm by DMA    | PENDING-DMA | High              | PENDING-DMA                   |

| Candidate code | Route                   | Sub-topic / derivation                                 | State       | Routing relevance | Specific DR status |
|----------------|-------------------------|--------------------------------------------------------|-------------|-------------------|--------------------|
| S4             | Consumers and End-users | Information-related impacts for consumers or end-users | PENDING-DMA | Medium            | PENDING-DMA        |

| Candidate GDR role(s) | Evidence object                                                                             | Boundary / value-chain cap | Evidence sufficiency | Assurance readiness |
|-----------------------|---------------------------------------------------------------------------------------------|----------------------------|----------------------|---------------------|
| GDR-A, GDR-M          | Canonical MME Section 8 evidence objects; UID/Product ID/SDGS Activity ID lineage preserved | PENDING-ASSESSMENT         | NOT ASSESSED         | NOT ASSESSED        |

**ESRS activation rule: validate entity-specific IRO and materiality before assigning a final topical DR or changing PENDING-DMA to MATERIAL-ACTIVE.**

## A14-4: Shared Transport Rental Task

Domain: Mobility & Travel Participation | Category: Business Travel, Accommodation & Mobility | Source: A14-4 Shared Transport Rental Task MME Mapping

### IFRS S1 Direct Mapping

| Reference | Official name                                                                                    | Routing relevance |
|-----------|--------------------------------------------------------------------------------------------------|-------------------|
| S1.45     | Metrics and Targets Used to Measure and Monitor Sustainability-related Risks and Opportunities   | High              |
| S1.46     | Metrics Used by the Entity to Measure and Monitor Sustainability-related Risks and Opportunities | High              |
| S1.50     | Entity-defined Metrics and Required Explanations                                                 | Medium            |
| S1.52     | Consistency of Metrics Over Time                                                                 | High              |
| S1.53     | Clear Definition and Explanation of Metrics                                                      | High              |
| S1.55     | Industry-based Metrics and Sustainability-related Risks and Opportunities                        | Medium            |
| S1.58     | Industry-based Disclosure Topics and Metrics Consideration                                       | Medium            |

### IFRS S2 Direct Mapping

| Reference | Official name                                                   | Routing relevance |
|-----------|-----------------------------------------------------------------|-------------------|
| S2.27     | Climate-related Metrics and Targets                             | Medium            |
| S2.28     | Metrics Used to Monitor Climate-related Risks and Opportunities | Medium            |
| S2.32     | Industry-based Climate Metrics                                  | Medium            |
| S2.33     | Climate-related Targets                                         | Medium            |
| S2.34     | Progress Monitoring Against Climate Targets                     | Medium            |
| S2.37     | Cross-industry and Industry-based Metrics                       | Medium            |



## SASB Direct Mapping via SICS

| Disclosure topic       | Potential supporting metric              | Activity metric              | Potential sectors                                                                                                       |
|------------------------|------------------------------------------|------------------------------|-------------------------------------------------------------------------------------------------------------------------|
| Stakeholder Engagement | Verified Attendance Count                | Sourcing Compliance Coverage | Technology & Communications, Financials, Services, Infrastructure, Healthcare, Food & Beverage, Resource Transformation |
| Community Relations    | Sustainability Event Participation Count | Engagement Volume            |                                                                                                                         |
| Customer Welfare       | Stakeholder Participation Count          | Participation Frequency      |                                                                                                                         |

## ESRS Materiality-Governed Topic Routing

| Candidate code | Route                   | Sub-topic / derivation                                               | State       | Routing relevance | Specific DR status            |
|----------------|-------------------------|----------------------------------------------------------------------|-------------|-------------------|-------------------------------|
| GOV-4          | ESRS 2 cross-cutting DR | Candidate cross-cutting route derived from the legacy pillar label   | PENDING-DMA | Medium            | Candidate; validate after DMA |
| S3             | Affected Communities    | Community rights and affected-community context; confirm by DMA      | PENDING-DMA | High              | PENDING-DMA                   |
| S4             | Consumers and End-users | Information, personal safety and/or social inclusion; confirm by DMA | PENDING-DMA | Medium            | PENDING-DMA                   |

| Candidate GDR role(s) | Evidence object                                                                             | Boundary / value-chain cap | Evidence sufficiency | Assurance readiness |
|-----------------------|---------------------------------------------------------------------------------------------|----------------------------|----------------------|---------------------|
| GDR-A, GDR-M          | Canonical MME Section 8 evidence objects; UID/Product ID/SDGS Activity ID lineage preserved | PENDING-ASSESSMENT         | NOT ASSESSED         | NOT ASSESSED        |

**ESRS activation rule: validate entity-specific IRO and materiality before assigning a final topical DR or changing PENDING-DMA to MATERIAL-ACTIVE.**

# A15: Community Sustainability Engagement & Awareness Participation

## A15-1: Sustainability Event Promotion

Domain: Individual & Community Participation | Category: Community Sustainability Engagement & Awareness Participation | Source: A15-1 Sustainability Event Promotion MME Mapping

## IFRS S1 Direct Mapping

| Reference | Official name                                                                                    | Routing relevance |
|-----------|--------------------------------------------------------------------------------------------------|-------------------|
| S1.45     | Metrics and Targets Used to Measure and Monitor Sustainability-related Risks and Opportunities   | High              |
| S1.46     | Metrics Used by the Entity to Measure and Monitor Sustainability-related Risks and Opportunities | High              |

| Reference | Official name                                                             | Routing relevance |
|-----------|---------------------------------------------------------------------------|-------------------|
| S1.50     | Entity-defined Metrics and Required Explanations                          | Medium            |
| S1.52     | Consistency of Metrics Over Time                                          | High              |
| S1.53     | Clear Definition and Explanation of Metrics                               | High              |
| S1.55     | Industry-based Metrics and Sustainability-related Risks and Opportunities | Medium            |
| S1.58     | Industry-based Disclosure Topics and Metrics Consideration                | Medium            |

### IFRS S2 Direct Mapping

| Reference | Official name                                                   | Routing relevance |
|-----------|-----------------------------------------------------------------|-------------------|
| S2.27     | Climate-related Metrics and Targets                             | Medium            |
| S2.28     | Metrics Used to Monitor Climate-related Risks and Opportunities | Medium            |
| S2.32     | Industry-based Climate Metrics                                  | Medium            |
| S2.33     | Climate-related Targets                                         | Medium            |
| S2.34     | Progress Monitoring Against Climate Targets                     | Medium            |
| S2.37     | Cross-industry and Industry-based Metrics                       | Medium            |

### SASB Direct Mapping via SICS

| Disclosure topic       | Potential supporting metric              | Activity metric              | Potential sectors                                                                                                       |
|------------------------|------------------------------------------|------------------------------|-------------------------------------------------------------------------------------------------------------------------|
| Stakeholder Engagement | Verified Attendance Count                | Sourcing Compliance Coverage | Technology & Communications, Financials, Services, Infrastructure, Healthcare, Food & Beverage, Resource Transformation |
| Community Relations    | Sustainability Event Participation Count | Engagement Volume            |                                                                                                                         |
| Customer Welfare       | Stakeholder Participation Count          | Participation Frequency      |                                                                                                                         |

### ESRS Materiality-Governed Topic Routing

| Candidate code | Route                   | Sub-topic / derivation                                             | State       | Routing relevance | Specific DR status            |
|----------------|-------------------------|--------------------------------------------------------------------|-------------|-------------------|-------------------------------|
| GOV-4          | ESRS 2 cross-cutting DR | Candidate cross-cutting route derived from the legacy pillar label | PENDING-DMA | Medium            | Candidate; validate after DMA |
| S3             | Affected Communities    | Community rights and affected-community context; confirm by DMA    | PENDING-DMA | High              | PENDING-DMA                   |
| S4             | Consumers and End-users | Information-related impacts for consumers or end-users             | PENDING-DMA | Medium            | PENDING-DMA                   |

| Candidate GDR role(s) | Evidence object                                                                             | Boundary / value-chain cap | Evidence sufficiency | Assurance readiness |
|-----------------------|---------------------------------------------------------------------------------------------|----------------------------|----------------------|---------------------|
| GDR-A, GDR-M          | Canonical MME Section 8 evidence objects; UID/Product ID/SDGS Activity ID lineage preserved | PENDING-ASSESSMENT         | NOT ASSESSED         | NOT ASSESSED        |

**ESRS activation rule: validate entity-specific IRO and materiality before assigning a final topical DR or changing PENDING-DMA to MATERIAL-ACTIVE.**

## A15-2: Resident Interaction Task

Domain: Individual & Community Participation | Category: Community Sustainability Engagement & Awareness Participation | Source: A15-2 Resident Interaction Task MME Mapping

### IFRS S1 Direct Mapping

| Reference | Official name                                                                                    | Routing relevance |
|-----------|--------------------------------------------------------------------------------------------------|-------------------|
| S1.45     | Metrics and Targets Used to Measure and Monitor Sustainability-related Risks and Opportunities   | High              |
| S1.46     | Metrics Used by the Entity to Measure and Monitor Sustainability-related Risks and Opportunities | High              |
| S1.50     | Entity-defined Metrics and Required Explanations                                                 | Medium            |
| S1.52     | Consistency of Metrics Over Time                                                                 | High              |
| S1.53     | Clear Definition and Explanation of Metrics                                                      | High              |
| S1.55     | Industry-based Metrics and Sustainability-related Risks and Opportunities                        | Medium            |
| S1.58     | Industry-based Disclosure Topics and Metrics Consideration                                       | Medium            |

### IFRS S2 Direct Mapping

| Reference | Official name                                                   | Routing relevance |
|-----------|-----------------------------------------------------------------|-------------------|
| S2.27     | Climate-related Metrics and Targets                             | Medium            |
| S2.28     | Metrics Used to Monitor Climate-related Risks and Opportunities | Medium            |
| S2.32     | Industry-based Climate Metrics                                  | Medium            |
| S2.33     | Climate-related Targets                                         | Medium            |
| S2.34     | Progress Monitoring Against Climate Targets                     | Medium            |
| S2.37     | Cross-industry and Industry-based Metrics                       | Medium            |

## SASB Direct Mapping via SICS

| Disclosure topic       | Potential supporting metric              | Activity metric              | Potential sectors                                                                                                       |
|------------------------|------------------------------------------|------------------------------|-------------------------------------------------------------------------------------------------------------------------|
| Stakeholder Engagement | Verified Attendance Count                | Sourcing Compliance Coverage | Technology & Communications, Financials, Services, Infrastructure, Healthcare, Food & Beverage, Resource Transformation |
| Community Relations    | Sustainability Event Participation Count | Engagement Volume            |                                                                                                                         |
| Customer Welfare       | Stakeholder Participation Count          | Participation Frequency      |                                                                                                                         |

## ESRS Materiality-Governed Topic Routing

| Candidate code | Route                   | Sub-topic / derivation                                               | State       | Routing relevance | Specific DR status            |
|----------------|-------------------------|----------------------------------------------------------------------|-------------|-------------------|-------------------------------|
| GOV-4          | ESRS 2 cross-cutting DR | Candidate cross-cutting route derived from the legacy pillar label   | PENDING-DMA | Medium            | Candidate; validate after DMA |
| S3             | Affected Communities    | Community rights and affected-community context; confirm by DMA      | PENDING-DMA | High              | PENDING-DMA                   |
| S4             | Consumers and End-users | Information, personal safety and/or social inclusion; confirm by DMA | PENDING-DMA | Medium            | PENDING-DMA                   |

| Candidate GDR role(s) | Evidence object                                                                             | Boundary / value-chain cap | Evidence sufficiency | Assurance readiness |
|-----------------------|---------------------------------------------------------------------------------------------|----------------------------|----------------------|---------------------|
| GDR-A, GDR-M          | Canonical MME Section 8 evidence objects; UID/Product ID/SDGS Activity ID lineage preserved | PENDING-ASSESSMENT         | NOT ASSESSED         | NOT ASSESSED        |

**ESRS activation rule: validate entity-specific IRO and materiality before assigning a final topical DR or changing PENDING-DMA to MATERIAL-ACTIVE.**

## A15-3: Green Declaration Task

Domain: Individual & Community Participation | Category: Community Sustainability Engagement & Awareness Participation | Source: A15-3 Green Declaration Task MME Mapping

## IFRS S1 Direct Mapping

| Reference | Official name                                                                                    | Routing relevance |
|-----------|--------------------------------------------------------------------------------------------------|-------------------|
| S1.45     | Metrics and Targets Used to Measure and Monitor Sustainability-related Risks and Opportunities   | High              |
| S1.46     | Metrics Used by the Entity to Measure and Monitor Sustainability-related Risks and Opportunities | High              |
| S1.50     | Entity-defined Metrics and Required Explanations                                                 | Medium            |
| S1.52     | Consistency of Metrics Over Time                                                                 | High              |
| S1.53     | Clear Definition and Explanation of Metrics                                                      | High              |

| Reference | Official name                                                             | Routing relevance |
|-----------|---------------------------------------------------------------------------|-------------------|
| S1.55     | Industry-based Metrics and Sustainability-related Risks and Opportunities | Medium            |
| S1.58     | Industry-based Disclosure Topics and Metrics Consideration                | Medium            |

### IFRS S2 Direct Mapping

| Reference | Official name                                                   | Routing relevance |
|-----------|-----------------------------------------------------------------|-------------------|
| S2.27     | Climate-related Metrics and Targets                             | Medium            |
| S2.28     | Metrics Used to Monitor Climate-related Risks and Opportunities | Medium            |
| S2.32     | Industry-based Climate Metrics                                  | Medium            |
| S2.33     | Climate-related Targets                                         | Medium            |
| S2.34     | Progress Monitoring Against Climate Targets                     | Medium            |
| S2.37     | Cross-industry and Industry-based Metrics                       | Medium            |

### SASB Direct Mapping via SICS

| Disclosure topic       | Potential supporting metric              | Activity metric              | Potential sectors                                                                                                       |
|------------------------|------------------------------------------|------------------------------|-------------------------------------------------------------------------------------------------------------------------|
| Stakeholder Engagement | Verified Attendance Count                | Sourcing Compliance Coverage | Technology & Communications, Financials, Services, Infrastructure, Healthcare, Food & Beverage, Resource Transformation |
| Community Relations    | Sustainability Event Participation Count | Engagement Volume            |                                                                                                                         |
| Customer Welfare       | Stakeholder Participation Count          | Participation Frequency      |                                                                                                                         |

### ESRS Materiality-Governed Topic Routing

| Candidate code | Route                   | Sub-topic / derivation                                               | State       | Routing relevance | Specific DR status            |
|----------------|-------------------------|----------------------------------------------------------------------|-------------|-------------------|-------------------------------|
| GOV-4          | ESRS 2 cross-cutting DR | Candidate cross-cutting route derived from the legacy pillar label   | PENDING-DMA | Medium            | Candidate; validate after DMA |
| S3             | Affected Communities    | Community rights and affected-community context; confirm by DMA      | PENDING-DMA | High              | PENDING-DMA                   |
| S4             | Consumers and End-users | Information, personal safety and/or social inclusion; confirm by DMA | PENDING-DMA | Medium            | PENDING-DMA                   |

| Candidate GDR role(s) | Evidence object                                                                             | Boundary / value-chain cap | Evidence sufficiency | Assurance readiness |
|-----------------------|---------------------------------------------------------------------------------------------|----------------------------|----------------------|---------------------|
| GDR-A, GDR-M          | Canonical MME Section 8 evidence objects; UID/Product ID/SDGS Activity ID lineage preserved | PENDING-ASSESSMENT         | NOT ASSESSED         | NOT ASSESSED        |

**ESRS activation rule: validate entity-specific IRO and materiality before assigning a final topical DR or changing PENDING-DMA to MATERIAL-ACTIVE.**

## A15-4: Sustainability Results Presentation

Domain: Individual & Community Participation | Category: Community Sustainability Engagement & Awareness Participation | Source: A15-4 Sustainability Results Presentation MME Mapping

### IFRS S1 Direct Mapping

| Reference | Official name                                                                                    | Routing relevance |
|-----------|--------------------------------------------------------------------------------------------------|-------------------|
| S1.45     | Metrics and Targets Used to Measure and Monitor Sustainability-related Risks and Opportunities   | High              |
| S1.46     | Metrics Used by the Entity to Measure and Monitor Sustainability-related Risks and Opportunities | High              |
| S1.50     | Entity-defined Metrics and Required Explanations                                                 | Medium            |
| S1.52     | Consistency of Metrics Over Time                                                                 | High              |
| S1.53     | Clear Definition and Explanation of Metrics                                                      | High              |
| S1.55     | Industry-based Metrics and Sustainability-related Risks and Opportunities                        | Medium            |
| S1.58     | Industry-based Disclosure Topics and Metrics Consideration                                       | Medium            |

### IFRS S2 Direct Mapping

| Reference | Official name                                                   | Routing relevance |
|-----------|-----------------------------------------------------------------|-------------------|
| S2.27     | Climate-related Metrics and Targets                             | Medium            |
| S2.28     | Metrics Used to Monitor Climate-related Risks and Opportunities | Medium            |
| S2.32     | Industry-based Climate Metrics                                  | Medium            |
| S2.33     | Climate-related Targets                                         | Medium            |
| S2.34     | Progress Monitoring Against Climate Targets                     | Medium            |
| S2.37     | Cross-industry and Industry-based Metrics                       | Medium            |

## SASB Direct Mapping via SICS

| Disclosure topic       | Potential supporting metric              | Activity metric              | Potential sectors                                                              |
|------------------------|------------------------------------------|------------------------------|--------------------------------------------------------------------------------|
| Stakeholder Engagement | Verified Attendance Count                | Sourcing Compliance Coverage | Food & Beverage, Services, Consumer Goods, Retail, Technology & Communications |
| Community Relations    | Sustainability Event Participation Count | Engagement Volume            |                                                                                |
| Customer Welfare       | Stakeholder Participation Count          | Participation Frequency      |                                                                                |

## ESRS Materiality-Governed Topic Routing

| Candidate code | Route                   | Sub-topic / derivation                                             | State       | Routing relevance | Specific DR status            |
|----------------|-------------------------|--------------------------------------------------------------------|-------------|-------------------|-------------------------------|
| GOV-4          | ESRS 2 cross-cutting DR | Candidate cross-cutting route derived from the legacy pillar label | PENDING-DMA | Medium            | Candidate; validate after DMA |
| S3             | Affected Communities    | Community rights and affected-community context; confirm by DMA    | PENDING-DMA | High              | PENDING-DMA                   |
| S4             | Consumers and End-users | Information-related impacts for consumers or end-users             | PENDING-DMA | Medium            | PENDING-DMA                   |

| Candidate GDR role(s) | Evidence object                                                                             | Boundary / value-chain cap | Evidence sufficiency | Assurance readiness |
|-----------------------|---------------------------------------------------------------------------------------------|----------------------------|----------------------|---------------------|
| GDR-A, GDR-M          | Canonical MME Section 8 evidence objects; UID/Product ID/SDGS Activity ID lineage preserved | PENDING-ASSESSMENT         | NOT ASSESSED         | NOT ASSESSED        |

**ESRS activation rule: validate entity-specific IRO and materiality before assigning a final topical DR or changing PENDING-DMA to MATERIAL-ACTIVE.**

# A16: Service Upgrade Module

## A16-1: Green Service Upgrade Task

Domain: Lifestyle & Consumption | Category: Sustainable Consumption, Logistics & Service Upgrade | Source: A16-1\_Green\_Service\_Upgrade\_Task\_MME\_Mapping

## IFRS S1 Direct Mapping

| Reference | Official name                                                                                    | Routing relevance |
|-----------|--------------------------------------------------------------------------------------------------|-------------------|
| S1.45     | Metrics and Targets Used to Measure and Monitor Sustainability-related Risks and Opportunities   | High              |
| S1.46     | Metrics Used by the Entity to Measure and Monitor Sustainability-related Risks and Opportunities | High              |
| S1.50     | Entity-defined Metrics and Required Explanations                                                 | High              |

| Reference | Official name                                              | Routing relevance |
|-----------|------------------------------------------------------------|-------------------|
| S1.58     | Industry-based Disclosure Topics and Metrics Consideration | Medium            |

### IFRS S2 Direct Mapping

| Reference | Official name                                                   | Routing relevance |
|-----------|-----------------------------------------------------------------|-------------------|
| S2.22     | Climate-related Strategy and Decision-making                    | High              |
| S2.23     | Climate-related Risks and Opportunities                         | High              |
| S2.27     | Climate-related Metrics and Targets                             | High              |
| S2.28     | Metrics Used to Monitor Climate-related Risks and Opportunities | High              |
| S2.34     | Progress Towards Climate-related Targets                        | Medium            |

### SASB Direct Mapping via SICS

| Disclosure topic          | Potential supporting metric                | Activity metric              | Potential sectors                                                                                        |
|---------------------------|--------------------------------------------|------------------------------|----------------------------------------------------------------------------------------------------------|
| Energy Management         | Service Upgrade Count                      | Sourcing Compliance Coverage | Infrastructure, Utilities, Real Estate, Facility Services, Manufacturing, Education, Government Services |
| Infrastructure Management | Facility Improvement Count                 | Engagement Volume            |                                                                                                          |
| Operational Efficiency    | Energy Efficiency Upgrade Count            | Participation Frequency      |                                                                                                          |
| Environmental Stewardship | Sustainability Upgrade Participation Count |                              |                                                                                                          |

### ESRS Materiality-Governed Topic Routing

| Candidate code | Route                             | Sub-topic / derivation                                                  | State       | Routing relevance | Specific DR status |
|----------------|-----------------------------------|-------------------------------------------------------------------------|-------------|-------------------|--------------------|
| E1             | Climate Change                    | Climate change mitigation and/or energy; confirm by DMA                 | PENDING-DMA | Very High         | PENDING-DMA        |
| E5             | Resource Use and Circular Economy | Relevant resource-use sub-topic to be determined by DMA                 | PENDING-DMA | High              | PENDING-DMA        |
| S1             | Own Workforce                     | Working conditions and/or other own-workforce sub-topic; confirm by DMA | PENDING-DMA | Medium            | PENDING-DMA        |
| G1             | Business Conduct                  | Corporate culture and business-conduct sub-topic; confirm by DMA        | PENDING-DMA | Medium            | PENDING-DMA        |



| Candidate GDR role(s) | Evidence object                                                                             | Boundary / value-chain cap | Evidence sufficiency | Assurance readiness |
|-----------------------|---------------------------------------------------------------------------------------------|----------------------------|----------------------|---------------------|
| GDR-A, GDR-M, GDR-T   | Canonical MME Section 8 evidence objects; UID/Product ID/SDGS Activity ID lineage preserved | PENDING-ASSESSMENT         | NOT ASSESSED         | NOT ASSESSED        |

**ESRS activation rule: validate entity-specific IRO and materiality before assigning a final topical DR or changing PENDING-DMA to MATERIAL-ACTIVE.**

## A16-2: Customer Feedback Task

Domain: Lifestyle & Consumption | Category: Sustainable Consumption, Logistics & Service Upgrade | Source: A16-2 Customer Feedback Task MME Mapping

### IFRS S1 Direct Mapping

| Reference | Official name                                                                                    | Routing relevance |
|-----------|--------------------------------------------------------------------------------------------------|-------------------|
| S1.21     | Governance Processes, Controls and Procedures                                                    | High              |
| S1.22     | Oversight of Sustainability-related Risks and Opportunities                                      | Medium            |
| S1.45     | Metrics and Targets Used to Measure and Monitor Sustainability-related Risks and Opportunities   | High              |
| S1.46     | Metrics Used by the Entity to Measure and Monitor Sustainability-related Risks and Opportunities | High              |
| S1.50     | Entity-defined Metrics and Required Explanations                                                 | High              |

### IFRS S2 Direct Mapping

| Reference | Official name                                                   | Routing relevance |
|-----------|-----------------------------------------------------------------|-------------------|
| S2.27     | Climate-related Metrics and Targets                             | Medium            |
| S2.28     | Metrics Used to Monitor Climate-related Risks and Opportunities | Medium            |
| S2.32     | Industry-based Climate Metrics                                  | Medium            |
| S2.33     | Climate-related Targets                                         | Medium            |
| S2.34     | Progress Monitoring Against Climate Targets                     | Medium            |
| S2.37     | Cross-industry and Industry-based Metrics                       | Medium            |

### SASB Direct Mapping via SICS

| Disclosure topic           | Potential supporting metric | Activity metric              | Potential sectors                                                                                |
|----------------------------|-----------------------------|------------------------------|--------------------------------------------------------------------------------------------------|
| Product Quality and Safety | Customer Feedback Count     | Sourcing Compliance Coverage | Consumer Goods, Retail, Manufacturing, Healthcare, Food and Beverage, Utilities, Public Services |
| Customer Welfare           | Survey Participation Count  | Engagement Volume            |                                                                                                  |

| Disclosure topic       | Potential supporting metric   | Activity metric         | Potential sectors |
|------------------------|-------------------------------|-------------------------|-------------------|
| Product Labeling       | Product Safety Feedback Count | Participation Frequency |                   |
| Consumer Protection    | Labeling Feedback Count       |                         |                   |
| Stakeholder Engagement | Consumer Engagement Count     |                         |                   |
| Customer Relations     |                               |                         |                   |

### ESRS Materiality-Governed Topic Routing

| Candidate code | Route                   | Sub-topic / derivation                                                  | State       | Routing relevance | Specific DR status            |
|----------------|-------------------------|-------------------------------------------------------------------------|-------------|-------------------|-------------------------------|
| S4             | Consumers and End-users | Information-related impacts for consumers or end-users                  | PENDING-DMA | Very High         | PENDING-DMA                   |
| G1             | Business Conduct        | Corporate culture and business-conduct sub-topic; confirm by DMA        | PENDING-DMA | High              | PENDING-DMA                   |
| S1             | Own Workforce           | Working conditions and/or other own-workforce sub-topic; confirm by DMA | PENDING-DMA | Low               | PENDING-DMA                   |
| IRO-1          | ESRS 2 cross-cutting DR | Candidate cross-cutting route derived from the legacy pillar label      | PENDING-DMA | Medium            | Candidate; validate after DMA |

| Candidate GDR role(s) | Evidence object                                                                             | Boundary / value-chain cap | Evidence sufficiency | Assurance readiness |
|-----------------------|---------------------------------------------------------------------------------------------|----------------------------|----------------------|---------------------|
| GDR-A, GDR-M          | Canonical MME Section 8 evidence objects; UID/Product ID/SDGS Activity ID lineage preserved | PENDING-ASSESSMENT         | NOT ASSESSED         | NOT ASSESSED        |

**ESRS activation rule: validate entity-specific IRO and materiality before assigning a final topical DR or changing PENDING-DMA to MATERIAL-ACTIVE.**

## A16-3: Digital Process Transformation Task

Domain: Lifestyle & Consumption | Category: Sustainable Consumption, Logistics & Service Upgrade | Source: A16-3 Digital Process Transformation Task MME Mapping

### IFRS S1 Direct Mapping

| Reference | Official name                                                                                    | Routing relevance |
|-----------|--------------------------------------------------------------------------------------------------|-------------------|
| S1.21     | Governance Processes, Controls and Procedures                                                    | High              |
| S1.45     | Metrics and Targets Used to Measure and Monitor Sustainability-related Risks and Opportunities   | High              |
| S1.46     | Metrics Used by the Entity to Measure and Monitor Sustainability-related Risks and Opportunities | High              |
| S1.50     | Entity-defined Metrics and Required Explanations                                                 | High              |
| S1.58     | Industry-based Disclosure Topics and Metrics Consideration                                       | Medium            |

## IFRS S2 Direct Mapping

| Reference | Official name                                                   | Routing relevance |
|-----------|-----------------------------------------------------------------|-------------------|
| S2.22     | Climate-related Strategy and Decision-making                    | High              |
| S2.23     | Climate-related Risks and Opportunities                         | Medium            |
| S2.27     | Climate-related Metrics and Targets                             | High              |
| S2.28     | Metrics Used to Monitor Climate-related Risks and Opportunities | High              |

## SASB Direct Mapping via SICS

| Disclosure topic          | Potential supporting metric          | Activity metric              | Potential sectors                                                                                                              |
|---------------------------|--------------------------------------|------------------------------|--------------------------------------------------------------------------------------------------------------------------------|
| Data Security             | Digital Transformation Project Count | Sourcing Compliance Coverage | Technology, Financial Services, Healthcare, Government Services, Education Services, Professional Services, Telecommunications |
| Customer Privacy          | Paperless Process Count              | Engagement Volume            |                                                                                                                                |
| Business Model Resilience | Electronic Workflow Adoption Count   | Participation Frequency      |                                                                                                                                |
| Operational Efficiency    | Digital Service Deployment Count     |                              |                                                                                                                                |
| Technology Management     | Process Modernization Count          |                              |                                                                                                                                |
| Digital Infrastructure    |                                      |                              |                                                                                                                                |

## ESRS Materiality-Governed Topic Routing

| Candidate code | Route                             | Sub-topic / derivation                                               | State       | Routing relevance | Specific DR status            |
|----------------|-----------------------------------|----------------------------------------------------------------------|-------------|-------------------|-------------------------------|
| E5             | Resource Use and Circular Economy | Relevant resource-use sub-topic to be determined by DMA              | PENDING-DMA | Very High         | PENDING-DMA                   |
| G1             | Business Conduct                  | Corporate culture and business-conduct sub-topic; confirm by DMA     | PENDING-DMA | High              | PENDING-DMA                   |
| S4             | Consumers and End-users           | Information, personal safety and/or social inclusion; confirm by DMA | PENDING-DMA | Medium            | PENDING-DMA                   |
| IRO-1          | ESRS 2 cross-cutting DR           | Candidate cross-cutting route derived from the legacy pillar label   | PENDING-DMA | Medium            | Candidate; validate after DMA |

| Candidate GDR role(s) | Evidence object                                                                             | Boundary / value-chain cap | Evidence sufficiency | Assurance readiness |
|-----------------------|---------------------------------------------------------------------------------------------|----------------------------|----------------------|---------------------|
| GDR-A, GDR-M          | Canonical MME Section 8 evidence objects; UID/Product ID/SDGS Activity ID lineage preserved | PENDING-ASSESSMENT         | NOT ASSESSED         | NOT ASSESSED        |

**ESRS activation rule: validate entity-specific IRO and materiality before assigning a final topical DR or changing PENDING-DMA to MATERIAL-ACTIVE.**

## A16-4: Public Service Challenge Task

Domain: Individual & Community Participation | Category: Community Sustainability Engagement & Awareness Participation | Source: A16-4 Public Service Challenge Task MME Mapping

### IFRS S1 Direct Mapping

| Reference | Official name                                                                                    | Routing relevance |
|-----------|--------------------------------------------------------------------------------------------------|-------------------|
| S1.21     | Governance Processes, Controls and Procedures                                                    | High              |
| S1.45     | Metrics and Targets Used to Measure and Monitor Sustainability-related Risks and Opportunities   | High              |
| S1.46     | Metrics Used by the Entity to Measure and Monitor Sustainability-related Risks and Opportunities | High              |
| S1.50     | Entity-defined Metrics and Required Explanations                                                 | High              |

### IFRS S2 Direct Mapping

| Reference | Official name                                                   | Routing relevance |
|-----------|-----------------------------------------------------------------|-------------------|
| S2.22     | Climate-related Strategy and Decision-making                    | High              |
| S2.23     | Climate-related Risks and Opportunities                         | Medium            |
| S2.27     | Climate-related Metrics and Targets                             | High              |
| S2.28     | Metrics Used to Monitor Climate-related Risks and Opportunities | High              |

### SASB Direct Mapping via SICS

| Disclosure topic        | Potential supporting metric        | Activity metric              | Potential sectors                                                                                         |
|-------------------------|------------------------------------|------------------------------|-----------------------------------------------------------------------------------------------------------|
| Community Relations     | Public Service Participation Count | Sourcing Compliance Coverage | Government Services, Community Services, Education Services, Non-profit Organizations, Corporate Services |
| Employee Engagement     | Volunteer Participation Count      | Engagement Volume            |                                                                                                           |
| Social Capital          | Community Challenge Count          | Participation Frequency      |                                                                                                           |
| Stakeholder Engagement  | Community Service Activity Count   |                              |                                                                                                           |
| Civic Participation     |                                    |                              |                                                                                                           |
| Public Service Programs |                                    |                              |                                                                                                           |

## ESRS Materiality-Governed Topic Routing

| Candidate code | Route                   | Sub-topic / derivation                                                  | State       | Routing relevance | Specific DR status            |
|----------------|-------------------------|-------------------------------------------------------------------------|-------------|-------------------|-------------------------------|
| S1             | Own Workforce           | Working conditions and/or other own-workforce sub-topic; confirm by DMA | PENDING-DMA | Medium            | PENDING-DMA                   |
| S3             | Affected Communities    | Community rights and affected-community context; confirm by DMA         | PENDING-DMA | Very High         | PENDING-DMA                   |
| G1             | Business Conduct        | Corporate culture and business-conduct sub-topic; confirm by DMA        | PENDING-DMA | Medium            | PENDING-DMA                   |
| SBM-1          | ESRS 2 cross-cutting DR | Candidate cross-cutting route derived from the legacy pillar label      | PENDING-DMA | Medium            | Candidate; validate after DMA |

| Candidate GDR role(s) | Evidence object                                                                             | Boundary / value-chain cap | Evidence sufficiency | Assurance readiness |
|-----------------------|---------------------------------------------------------------------------------------------|----------------------------|----------------------|---------------------|
| GDR-A, GDR-M, GDR-T   | Canonical MME Section 8 evidence objects; UID/Product ID/SDGS Activity ID lineage preserved | PENDING-ASSESSMENT         | NOT ASSESSED         | NOT ASSESSED        |

**ESRS activation rule: validate entity-specific IRO and materiality before assigning a final topical DR or changing PENDING-DMA to MATERIAL-ACTIVE.**

# B01: Sustainable Supply Chain Governance & Supplier Participation

## B01-1: Supplier Onboarding

Domain: Supply Chain Participation | Category: Supply Chain Collaboration, Procurement & Verification | Source: B01-1 Supplier Onboarding MME Mapping

### IFRS S1 Direct Mapping

| Reference | Official name                                                                                  | Routing relevance |
|-----------|------------------------------------------------------------------------------------------------|-------------------|
| S1.21     | Governance Processes, Controls and Procedures                                                  | High              |
| S1.22     | Oversight of Sustainability-related Risks and Opportunities                                    | High              |
| S1.45     | Metrics and Targets Used to Measure and Monitor Sustainability-related Risks and Opportunities | High              |
| S1.46     | Metrics Used to Measure and Monitor Sustainability-related Risks and Opportunities             | High              |
| S1.58     | Industry-based Disclosure Topics and Metrics Consideration                                     | High              |

## IFRS S2 Direct Mapping

| Reference | Official name                                                   | Routing relevance |
|-----------|-----------------------------------------------------------------|-------------------|
| S2.22     | Climate-related Strategy and Decision-making                    | High              |
| S2.23     | Climate-related Risks and Opportunities                         | High              |
| S2.27     | Climate-related Metrics and Targets                             | Medium            |
| S2.28     | Metrics Used to Monitor Climate-related Risks and Opportunities | Medium            |

## SASB Direct Mapping via SICS

| Disclosure topic          | Potential supporting metric                 | Activity metric                   | Potential sectors                                                                         |
|---------------------------|---------------------------------------------|-----------------------------------|-------------------------------------------------------------------------------------------|
| Supply Chain Management   | Supplier Commitment Count                   | Supplier Sourcing Volume          | Manufacturing, Retail, Consumer Goods, Technology, Healthcare, Food & Beverage, Logistics |
| Business Ethics           | Supplier ESG Enrollment Count               | Supplier Material Compliance Rate |                                                                                           |
| Human Rights Management   | Responsible Sourcing Commitment Count       |                                   |                                                                                           |
| Environmental Stewardship | Supplier Governance Participation Count     |                                   |                                                                                           |
| Supplier Governance       | Sustainable Procurement Participation Count |                                   |                                                                                           |
| Responsible Procurement   |                                             |                                   |                                                                                           |

## ESRS Materiality-Governed Topic Routing

| Candidate code | Route                      | Sub-topic / derivation                                                   | State       | Routing relevance | Specific DR status            |
|----------------|----------------------------|--------------------------------------------------------------------------|-------------|-------------------|-------------------------------|
| G1             | Business Conduct           | Supplier relationships and/or payment practices                          | PENDING-DMA | Very High         | PENDING-DMA                   |
| S2             | Workers in the Value Chain | Value-chain worker topic family; depth depends on available data and DMA | PENDING-DMA | Very High         | PENDING-DMA                   |
| E1             | Climate Change             | Climate change mitigation and/or energy; confirm by DMA                  | PENDING-DMA | High              | PENDING-DMA                   |
| IRO-1          | ESRS 2 cross-cutting DR    | Candidate cross-cutting route derived from the legacy pillar label       | PENDING-DMA | High              | Candidate; validate after DMA |

| Candidate GDR role(s) | Evidence object                                                                             | Boundary / value-chain cap | Evidence sufficiency | Assurance readiness |
|-----------------------|---------------------------------------------------------------------------------------------|----------------------------|----------------------|---------------------|
| GDR-P, GDR-A, GDR-M   | Canonical MME Section 8 evidence objects; UID/Product ID/SDGS Activity ID lineage preserved | PENDING-ASSESSMENT         | NOT ASSESSED         | NOT ASSESSED        |

**ESRS activation rule: validate entity-specific IRO and materiality before assigning a final topical DR or changing PENDING-DMA to MATERIAL-ACTIVE.**

## B01-2: Supplier Participation Verification

Domain: Supply Chain Participation | Category: Supply Chain Collaboration, Procurement & Verification | Source: B01-2 Supplier Participation Verification MME Mapping

### IFRS S1 Direct Mapping

| Reference | Official name                                                                                  | Routing relevance |
|-----------|------------------------------------------------------------------------------------------------|-------------------|
| S1.21     | Governance Processes, Controls and Procedures                                                  | High              |
| S1.22     | Oversight of Sustainability-related Risks and Opportunities                                    | High              |
| S1.45     | Metrics and Targets Used to Measure and Monitor Sustainability-related Risks and Opportunities | High              |
| S1.46     | Metrics Used to Measure and Monitor Sustainability-related Risks and Opportunities             | High              |

### IFRS S2 Direct Mapping

| Reference | Official name                                | Routing relevance |
|-----------|----------------------------------------------|-------------------|
| S2.22     | Climate-related Strategy and Decision-making | Medium            |
| S2.23     | Climate-related Risks and Opportunities      | Medium            |
| S2.27     | Climate-related Metrics and Targets          | Medium            |

### SASB Direct Mapping via SICS

| Disclosure topic           | Potential supporting metric             | Activity metric                   | Potential sectors                                                                                  |
|----------------------------|-----------------------------------------|-----------------------------------|----------------------------------------------------------------------------------------------------|
| Customer Welfare           | Customer Feedback Count                 | Customer Sourcing Volume          | Consumer Goods, Retail, Manufacturing, Technology, Healthcare, Financial Services, Food & Beverage |
| Product Quality and Safety | Buyer ESG Feedback Count                | Customer Material Compliance Rate |                                                                                                    |
| Product Labeling           | Sustainability Survey Count             |                                   |                                                                                                    |
| Customer Relations         | Stakeholder Consultation Count          |                                   |                                                                                                    |
| Stakeholder Engagement     | Customer Engagement Participation Count |                                   |                                                                                                    |
| Product Stewardship        |                                         |                                   |                                                                                                    |

## ESRS Materiality-Governed Topic Routing

| Candidate code | Route                   | Sub-topic / derivation                                               | State       | Routing relevance | Specific DR status            |
|----------------|-------------------------|----------------------------------------------------------------------|-------------|-------------------|-------------------------------|
| S4             | Consumers and End-users | Information, personal safety and/or social inclusion; confirm by DMA | PENDING-DMA | Very High         | PENDING-DMA                   |
| G1             | Business Conduct        | Supplier relationships and/or payment practices                      | PENDING-DMA | High              | PENDING-DMA                   |
| IRO-1          | ESRS 2 cross-cutting DR | Candidate cross-cutting route derived from the legacy pillar label   | PENDING-DMA | High              | Candidate; validate after DMA |
| S3             | Affected Communities    | Community rights and affected-community context; confirm by DMA      | PENDING-DMA | Medium            | PENDING-DMA                   |

| Candidate GDR role(s) | Evidence object                                                                             | Boundary / value-chain cap | Evidence sufficiency | Assurance readiness |
|-----------------------|---------------------------------------------------------------------------------------------|----------------------------|----------------------|---------------------|
| GDR-A, GDR-M          | Canonical MME Section 8 evidence objects; UID/Product ID/SDGS Activity ID lineage preserved | PENDING-ASSESSMENT         | NOT ASSESSED         | NOT ASSESSED        |

**ESRS activation rule: validate entity-specific IRO and materiality before assigning a final topical DR or changing PENDING-DMA to MATERIAL-ACTIVE.**

## B01-3: Upstream Disclosure Update

Domain: Supply Chain Participation | Category: Supply Chain Collaboration, Procurement & Verification | Source: B01-3 Upstream Disclosure Update MME Mapping

### IFRS S1 Direct Mapping

| Reference | Official name                                                                                  | Routing relevance |
|-----------|------------------------------------------------------------------------------------------------|-------------------|
| S1.21     | Governance Processes, Controls and Procedures                                                  | High              |
| S1.22     | Oversight of Sustainability-related Risks and Opportunities                                    | High              |
| S1.45     | Metrics and Targets Used to Measure and Monitor Sustainability-related Risks and Opportunities | Very High         |
| S1.46     | Metrics Used to Measure and Monitor Sustainability-related Risks and Opportunities             | Very High         |
| S1.58     | Industry-based Disclosure Topics and Metrics Consideration                                     | High              |

### IFRS S2 Direct Mapping

| Reference | Official name                                                   | Routing relevance |
|-----------|-----------------------------------------------------------------|-------------------|
| S2.23     | Climate-related Risks and Opportunities                         | Very High         |
| S2.27     | Climate-related Metrics and Targets                             | Very High         |
| S2.28     | Metrics Used to Monitor Climate-related Risks and Opportunities | Very High         |
| S2.29     | Greenhouse Gas Emissions                                        | Very High         |



## SASB Direct Mapping via SICS

| Disclosure topic                         | Potential supporting metric          | Activity metric                   | Potential sectors                                                                         |
|------------------------------------------|--------------------------------------|-----------------------------------|-------------------------------------------------------------------------------------------|
| Supply Chain Management                  | Supplier Disclosure Count            | Supplier Sourcing Volume          | Manufacturing, Consumer Goods, Retail, Technology, Food & Beverage, Healthcare, Logistics |
| Environmental Footprint Management       | ESG Data Submission Count            | Supplier Material Compliance Rate |                                                                                           |
| Energy Management                        | GHG Reporting Participation Count    |                                   |                                                                                           |
| Water Management                         | Water Disclosure Participation Count |                                   |                                                                                           |
| Waste and Hazardous Materials Management | Waste Reporting Participation Count  |                                   |                                                                                           |
| Business Ethics                          |                                      |                                   |                                                                                           |

## ESRS Materiality-Governed Topic Routing

| Candidate code | Route                             | Sub-topic / derivation                                                   | State       | Routing relevance | Specific DR status |
|----------------|-----------------------------------|--------------------------------------------------------------------------|-------------|-------------------|--------------------|
| E1             | Climate Change                    | Climate change mitigation and/or energy; confirm by DMA                  | PENDING-DMA | Very High         | PENDING-DMA        |
| E2             | Pollution                         | Relevant pollution sub-topic to be determined by DMA                     | PENDING-DMA | High              | PENDING-DMA        |
| E3             | Water                             | Water use, including withdrawal, consumption, discharge or storage       | PENDING-DMA | High              | PENDING-DMA        |
| E5             | Resource Use and Circular Economy | Relevant resource-use sub-topic to be determined by DMA                  | PENDING-DMA | High              | PENDING-DMA        |
| S2             | Workers in the Value Chain        | Value-chain worker topic family; depth depends on available data and DMA | PENDING-DMA | High              | PENDING-DMA        |

| Candidate GDR role(s) | Evidence object                                                                             | Boundary / value-chain cap | Evidence sufficiency | Assurance readiness |
|-----------------------|---------------------------------------------------------------------------------------------|----------------------------|----------------------|---------------------|
| GDR-A, GDR-M          | Canonical MME Section 8 evidence objects; UID/Product ID/SDGS Activity ID lineage preserved | PENDING-ASSESSMENT         | NOT ASSESSED         | NOT ASSESSED        |

**ESRS activation rule: validate entity-specific IRO and materiality before assigning a final topical DR or changing PENDING-DMA to MATERIAL-ACTIVE.**

## B01-4: Downstream Evidence Synchronization

Domain: Supply Chain Participation | Category: Supply Chain Collaboration, Procurement & Verification | Source: B01-4 Downstream Evidence Synchronization MME Mapping

### IFRS S1 Direct Mapping

| Reference | Official name                                                                                  | Routing relevance |
|-----------|------------------------------------------------------------------------------------------------|-------------------|
| S1.21     | Governance Processes, Controls and Procedures                                                  | High              |
| S1.22     | Oversight of Sustainability-related Risks and Opportunities                                    | High              |
| S1.45     | Metrics and Targets Used to Measure and Monitor Sustainability-related Risks and Opportunities | Medium            |
| S1.46     | Metrics Used to Measure and Monitor Sustainability-related Risks and Opportunities             | Medium            |

### IFRS S2 Direct Mapping

| Reference | Official name                                | Routing relevance |
|-----------|----------------------------------------------|-------------------|
| S2.22     | Climate-related Strategy and Decision-making | High              |
| S2.23     | Climate-related Risks and Opportunities      | High              |
| S2.27     | Climate-related Metrics and Targets          | Medium            |

### SASB Direct Mapping via SICS

| Disclosure topic          | Potential supporting metric        | Activity metric                   | Potential sectors                                                                             |
|---------------------------|------------------------------------|-----------------------------------|-----------------------------------------------------------------------------------------------|
| Supply Chain Management   | Collaboration Project Count        | Supplier Sourcing Volume          | Manufacturing, Technology, Consumer Goods, Retail, Healthcare, Logistics, Industrial Products |
| Business Model Resilience | Joint ESG Initiative Count         | Supplier Material Compliance Rate |                                                                                               |
| Product Innovation        | Innovation Partnership Count       |                                   |                                                                                               |
| Environmental Stewardship | Sustainability Working Group Count |                                   |                                                                                               |
| Stakeholder Engagement    | Value Chain Cooperation Count      |                                   |                                                                                               |
| Strategic Partnerships    |                                    |                                   |                                                                                               |

### ESRS Materiality-Governed Topic Routing

| Candidate code | Route                      | Sub-topic / derivation                                                   | State       | Routing relevance | Specific DR status |
|----------------|----------------------------|--------------------------------------------------------------------------|-------------|-------------------|--------------------|
| S2             | Workers in the Value Chain | Value-chain worker topic family; depth depends on available data and DMA | PENDING-DMA | High              | PENDING-DMA        |
| G1             | Business Conduct           | Corporate culture and business-conduct sub-topic; confirm by DMA         | PENDING-DMA | High              | PENDING-DMA        |
| E1             | Climate Change             | Climate change mitigation and/or energy; confirm by DMA                  | PENDING-DMA | Medium            | PENDING-DMA        |

| Candidate code | Route                             | Sub-topic / derivation                                             | State       | Routing relevance | Specific DR status            |
|----------------|-----------------------------------|--------------------------------------------------------------------|-------------|-------------------|-------------------------------|
| E5             | Resource Use and Circular Economy | Relevant resource-use sub-topic to be determined by DMA            | PENDING-DMA | Medium            | PENDING-DMA                   |
| SBM-1          | ESRS 2 cross-cutting DR           | Candidate cross-cutting route derived from the legacy pillar label | PENDING-DMA | High              | Candidate; validate after DMA |

| Candidate GDR role(s) | Evidence object                                                                             | Boundary / value-chain cap | Evidence sufficiency | Assurance readiness |
|-----------------------|---------------------------------------------------------------------------------------------|----------------------------|----------------------|---------------------|
| GDR-A, GDR-M          | Canonical MME Section 8 evidence objects; UID/Product ID/SDGS Activity ID lineage preserved | PENDING-ASSESSMENT         | NOT ASSESSED         | NOT ASSESSED        |

**ESRS activation rule: validate entity-specific IRO and materiality before assigning a final topical DR or changing PENDING-DMA to MATERIAL-ACTIVE.**

## B02: Sustainable Procurement & Responsible Purchasing Participation

### B02-1: Sustainable Supplier List

Domain: Supply Chain Participation | Category: Supply Chain Collaboration, Procurement & Verification | Source: B02-1 Sustainable Supplier List MME Mapping

#### IFRS S1 Direct Mapping

| Reference | Official name                                                                                  | Routing relevance |
|-----------|------------------------------------------------------------------------------------------------|-------------------|
| S1.21     | Governance Processes, Controls and Procedures                                                  | High              |
| S1.22     | Oversight of Sustainability-related Risks and Opportunities                                    | High              |
| S1.45     | Metrics and Targets Used to Measure and Monitor Sustainability-related Risks and Opportunities | High              |
| S1.46     | Metrics Used to Measure and Monitor Sustainability-related Risks and Opportunities             | High              |
| S1.58     | Industry-based Disclosure Topics and Metrics Consideration                                     | High              |

#### IFRS S2 Direct Mapping

| Reference | Official name                                                   | Routing relevance |
|-----------|-----------------------------------------------------------------|-------------------|
| S2.22     | Climate-related Strategy and Decision-making                    | High              |
| S2.23     | Climate-related Risks and Opportunities                         | High              |
| S2.27     | Climate-related Metrics and Targets                             | Medium            |
| S2.28     | Metrics Used to Monitor Climate-related Risks and Opportunities | Medium            |

## SASB Direct Mapping via SICS

| Disclosure topic          | Potential supporting metric              | Activity metric                   | Potential sectors                                                                                         |
|---------------------------|------------------------------------------|-----------------------------------|-----------------------------------------------------------------------------------------------------------|
| Supply Chain Management   | Sustainable Supplier Count               | Supplier Sourcing Volume          | Manufacturing, Consumer Goods, Retail, Healthcare, Technology, Food & Beverage, Public Sector Procurement |
| Business Ethics           | ESG-qualified Supplier Count             | Supplier Material Compliance Rate |                                                                                                           |
| Environmental Stewardship | Responsible Sourcing Participation Count |                                   |                                                                                                           |
| Procurement Practices     | Preferred Supplier Enrollment Count      |                                   |                                                                                                           |
| Responsible Sourcing      | Sustainable Procurement Activity Count   |                                   |                                                                                                           |
| Risk Management           |                                          |                                   |                                                                                                           |

## ESRS Materiality-Governed Topic Routing

| Candidate code | Route                      | Sub-topic / derivation                                                   | State       | Routing relevance | Specific DR status            |
|----------------|----------------------------|--------------------------------------------------------------------------|-------------|-------------------|-------------------------------|
| G1             | Business Conduct           | Supplier relationships and/or payment practices                          | PENDING-DMA | Very High         | PENDING-DMA                   |
| S2             | Workers in the Value Chain | Value-chain worker topic family; depth depends on available data and DMA | PENDING-DMA | High              | PENDING-DMA                   |
| E1             | Climate Change             | Climate change mitigation and/or energy; confirm by DMA                  | PENDING-DMA | Medium            | PENDING-DMA                   |
| IRO-1          | ESRS 2 cross-cutting DR    | Candidate cross-cutting route derived from the legacy pillar label       | PENDING-DMA | High              | Candidate; validate after DMA |

| Candidate GDR role(s) | Evidence object                                                                             | Boundary / value-chain cap | Evidence sufficiency | Assurance readiness |
|-----------------------|---------------------------------------------------------------------------------------------|----------------------------|----------------------|---------------------|
| GDR-P, GDR-A, GDR-M   | Canonical MME Section 8 evidence objects; UID/Product ID/SDGS Activity ID lineage preserved | PENDING-ASSESSMENT         | NOT ASSESSED         | NOT ASSESSED        |

**ESRS activation rule: validate entity-specific IRO and materiality before assigning a final topical DR or changing PENDING-DMA to MATERIAL-ACTIVE.**

## B02-2: Green Procurement Contract

Domain: Supply Chain Participation | Category: Supply Chain Collaboration, Procurement & Verification | Source: B02-2 Green Procurement Contract MME Mapping

## IFRS S1 Direct Mapping

| Reference | Official name                                 | Routing relevance |
|-----------|-----------------------------------------------|-------------------|
| S1.21     | Governance Processes, Controls and Procedures | High              |

| Reference | Official name                                                                      | Routing relevance |
|-----------|------------------------------------------------------------------------------------|-------------------|
| S1.46     | Metrics Used to Measure and Monitor Sustainability-related Risks and Opportunities | High              |
| S1.58     | Industry-based Disclosure Topics and Metrics Consideration                         | High              |

### IFRS S2 Direct Mapping

| Reference | Official name                                | Routing relevance |
|-----------|----------------------------------------------|-------------------|
| S2.22     | Climate-related Strategy and Decision-making | High              |
| S2.23     | Climate-related Risks and Opportunities      | High              |
| S2.27     | Climate-related Metrics and Targets          | Medium            |

### SASB Direct Mapping via SICS

| Disclosure topic          | Potential supporting metric             | Activity metric                   | Potential sectors                                                                                  |
|---------------------------|-----------------------------------------|-----------------------------------|----------------------------------------------------------------------------------------------------|
| Supply Chain Management   | ESG Contract Count                      | Supplier Sourcing Volume          | Manufacturing, Retail, Consumer Goods, Technology, Healthcare, Food & Beverage, Public Procurement |
| Business Ethics           | Sustainable Procurement Agreement Count | Supplier Material Compliance Rate |                                                                                                    |
| Environmental Stewardship | Responsible Sourcing Contract Count     |                                   |                                                                                                    |
| Procurement Practices     | Supplier Governance Contract Count      |                                   |                                                                                                    |
| Human Rights Management   | ESG Clause Adoption Count               |                                   |                                                                                                    |
| Risk Management           |                                         |                                   |                                                                                                    |

### ESRS Materiality-Governed Topic Routing

| Candidate code | Route                      | Sub-topic / derivation                                                   | State       | Routing relevance | Specific DR status            |
|----------------|----------------------------|--------------------------------------------------------------------------|-------------|-------------------|-------------------------------|
| G1             | Business Conduct           | Supplier relationships and/or payment practices                          | PENDING-DMA | Very High         | PENDING-DMA                   |
| S2             | Workers in the Value Chain | Value-chain worker topic family; depth depends on available data and DMA | PENDING-DMA | High              | PENDING-DMA                   |
| E1             | Climate Change             | Climate change mitigation and/or energy; confirm by DMA                  | PENDING-DMA | Medium            | PENDING-DMA                   |
| GOV-4          | ESRS 2 cross-cutting DR    | Candidate cross-cutting route derived from the legacy pillar label       | PENDING-DMA | High              | Candidate; validate after DMA |

| Candidate GDR role(s) | Evidence object                                                                             | Boundary / value-chain cap | Evidence sufficiency | Assurance readiness |
|-----------------------|---------------------------------------------------------------------------------------------|----------------------------|----------------------|---------------------|
| GDR-P, GDR-A, GDR-M   | Canonical MME Section 8 evidence objects; UID/Product ID/SDGS Activity ID lineage preserved | PENDING-ASSESSMENT         | NOT ASSESSED         | NOT ASSESSED        |

**ESRS activation rule: validate entity-specific IRO and materiality before assigning a final topical DR or changing PENDING-DMA to MATERIAL-ACTIVE.**

## B02-3: ESG Material Traceability

Domain: Supply Chain Participation | Category: Sustainable Procurement, Supplier Selection & ESG Purchasing Governance | Source: B02-3 ESG Material Traceability MME Mapping

### IFRS S1 Direct Mapping

| Reference | Official name                                                                                  | Routing relevance |
|-----------|------------------------------------------------------------------------------------------------|-------------------|
| S1.21     | Governance Processes, Controls and Procedures                                                  | High              |
| S1.22     | Oversight of Sustainability-related Risks and Opportunities                                    | High              |
| S1.45     | Metrics and Targets Used to Measure and Monitor Sustainability-related Risks and Opportunities | Very High         |
| S1.46     | Metrics Used to Measure and Monitor Sustainability-related Risks and Opportunities             | Very High         |

### IFRS S2 Direct Mapping

| Reference | Official name                                                   | Routing relevance |
|-----------|-----------------------------------------------------------------|-------------------|
| S2.23     | Climate-related Risks and Opportunities                         | Very High         |
| S2.27     | Climate-related Metrics and Targets                             | High              |
| S2.28     | Metrics Used to Monitor Climate-related Risks and Opportunities | High              |
| S2.29     | Greenhouse Gas Emissions                                        | High              |

### SASB Direct Mapping via SICS

| Disclosure topic                   | Potential supporting metric                   | Activity metric                   | Potential sectors                                                                                   |
|------------------------------------|-----------------------------------------------|-----------------------------------|-----------------------------------------------------------------------------------------------------|
| Supply Chain Management            | Traceable Material Count                      | Supplier Sourcing Volume          | Manufacturing, Consumer Goods, Food & Beverage, Technology, Retail, Healthcare, Industrial Products |
| Raw Material Sourcing              | Responsible Sourcing Record Count             | Supplier Material Compliance Rate |                                                                                                     |
| Environmental Footprint Management | Material Origin Verification Count            |                                   |                                                                                                     |
| Human Rights Management            | Supply Chain Transparency Participation Count |                                   |                                                                                                     |

| Disclosure topic    | Potential supporting metric  | Activity metric | Potential sectors |
|---------------------|------------------------------|-----------------|-------------------|
| Business Ethics     | Due Diligence Activity Count |                 |                   |
| Product Stewardship |                              |                 |                   |

### ESRS Materiality-Governed Topic Routing

| Candidate code | Route                             | Sub-topic / derivation                                                   | State       | Routing relevance | Specific DR status |
|----------------|-----------------------------------|--------------------------------------------------------------------------|-------------|-------------------|--------------------|
| E5             | Resource Use and Circular Economy | Resource inflows and/or product/service outflows                         | PENDING-DMA | Very High         | PENDING-DMA        |
| E1             | Climate Change                    | Climate change mitigation and/or energy; confirm by DMA                  | PENDING-DMA | High              | PENDING-DMA        |
| S2             | Workers in the Value Chain        | Value-chain worker topic family; depth depends on available data and DMA | PENDING-DMA | High              | PENDING-DMA        |
| G1             | Business Conduct                  | Corporate culture and business-conduct sub-topic; confirm by DMA         | PENDING-DMA | High              | PENDING-DMA        |

| Candidate GDR role(s) | Evidence object                                                                             | Boundary / value-chain cap | Evidence sufficiency | Assurance readiness |
|-----------------------|---------------------------------------------------------------------------------------------|----------------------------|----------------------|---------------------|
| GDR-A, GDR-M          | Canonical MME Section 8 evidence objects; UID/Product ID/SDGS Activity ID lineage preserved | PENDING-ASSESSMENT         | NOT ASSESSED         | NOT ASSESSED        |

**ESRS activation rule: validate entity-specific IRO and materiality before assigning a final topical DR or changing PENDING-DMA to MATERIAL-ACTIVE.**

## B02-4: Procurement Audit

Domain: Supply Chain Participation | Category: Supply Chain Collaboration, Procurement & Verification | Source: B02-4 Procurement Audit MME Mapping

### IFRS S1 Direct Mapping

| Reference | Official name                                                                                  | Routing relevance |
|-----------|------------------------------------------------------------------------------------------------|-------------------|
| S1.21     | Governance Processes, Controls and Procedures                                                  | Very High         |
| S1.22     | Oversight of Sustainability-related Risks and Opportunities                                    | Very High         |
| S1.45     | Metrics and Targets Used to Measure and Monitor Sustainability-related Risks and Opportunities | High              |
| S1.46     | Metrics Used to Measure and Monitor Sustainability-related Risks and Opportunities             | High              |

## IFRS S2 Direct Mapping

| Reference | Official name                                | Routing relevance |
|-----------|----------------------------------------------|-------------------|
| S2.22     | Climate-related Strategy and Decision-making | Medium            |
| S2.23     | Climate-related Risks and Opportunities      | High              |
| S2.27     | Climate-related Metrics and Targets          | Medium            |

## SASB Direct Mapping via SICS

| Disclosure topic          | Potential supporting metric               | Activity metric                   | Potential sectors                                                                                         |
|---------------------------|-------------------------------------------|-----------------------------------|-----------------------------------------------------------------------------------------------------------|
| Supply Chain Management   | Procurement Audit Count                   | Supplier Sourcing Volume          | Manufacturing, Retail, Consumer Goods, Healthcare, Technology, Food & Beverage, Public Sector Procurement |
| Business Ethics           | Supplier Review Count                     | Supplier Material Compliance Rate |                                                                                                           |
| Procurement Practices     | Governance Monitoring Count               |                                   |                                                                                                           |
| Environmental Stewardship | Responsible Sourcing Audit Count          |                                   |                                                                                                           |
| Risk Management           | Procurement Oversight Participation Count |                                   |                                                                                                           |
| Supplier Governance       |                                           |                                   |                                                                                                           |

## ESRS Materiality-Governed Topic Routing

| Candidate code | Route                      | Sub-topic / derivation                                                   | State       | Routing relevance | Specific DR status            |
|----------------|----------------------------|--------------------------------------------------------------------------|-------------|-------------------|-------------------------------|
| G1             | Business Conduct           | Supplier relationships and/or payment practices                          | PENDING-DMA | Very High         | PENDING-DMA                   |
| S2             | Workers in the Value Chain | Value-chain worker topic family; depth depends on available data and DMA | PENDING-DMA | High              | PENDING-DMA                   |
| E1             | Climate Change             | Climate change mitigation and/or energy; confirm by DMA                  | PENDING-DMA | Medium            | PENDING-DMA                   |
| GOV-4          | ESRS 2 cross-cutting DR    | Candidate cross-cutting route derived from the legacy pillar label       | PENDING-DMA | Very High         | Candidate; validate after DMA |

| Candidate GDR role(s) | Evidence object                                                                             | Boundary / value-chain cap | Evidence sufficiency | Assurance readiness |
|-----------------------|---------------------------------------------------------------------------------------------|----------------------------|----------------------|---------------------|
| GDR-P, GDR-A, GDR-M   | Canonical MME Section 8 evidence objects; UID/Product ID/SDGS Activity ID lineage preserved | PENDING-ASSESSMENT         | NOT ASSESSED         | NOT ASSESSED        |

**ESRS activation rule: validate entity-specific IRO and materiality before assigning a final topical DR or changing PENDING-DMA to MATERIAL-ACTIVE.**



## B03: Energy-Efficient Equipment Participation

### B03-1: Equipment Registration

Domain: Operational Participation | Category: Energy, Manufacturing, Water & Waste | Source: B03-1 Equipment Registration  
MME Mapping

#### IFRS S1 Direct Mapping

| Reference | Official name                                                                                  | Routing relevance |
|-----------|------------------------------------------------------------------------------------------------|-------------------|
| S1.21     | Governance Processes, Controls and Procedures                                                  | High              |
| S1.45     | Metrics and Targets Used to Measure and Monitor Sustainability-related Risks and Opportunities | High              |
| S1.46     | Metrics Used to Measure and Monitor Sustainability-related Risks and Opportunities             | High              |
| S1.50     | Entity-defined Metrics and Required Explanations                                               | Medium            |

#### IFRS S2 Direct Mapping

| Reference | Official name                                                   | Routing relevance |
|-----------|-----------------------------------------------------------------|-------------------|
| S2.22     | Climate-related Strategy and Decision-making                    | High              |
| S2.27     | Climate-related Metrics and Targets                             | High              |
| S2.28     | Metrics Used to Monitor Climate-related Risks and Opportunities | High              |

#### SASB Direct Mapping via SICS

| Disclosure topic                   | Potential supporting metric           | Activity metric                   | Potential sectors                                                                                   |
|------------------------------------|---------------------------------------|-----------------------------------|-----------------------------------------------------------------------------------------------------|
| Energy Management                  | Registered Sustainable Asset Count    | Supplier Sourcing Volume          | Manufacturing, Real Estate, Infrastructure, Utilities, Healthcare, Education, Industrial Operations |
| Infrastructure Management          | Energy-efficient Equipment Count      | Supplier Material Compliance Rate |                                                                                                     |
| Resource Efficiency                | Smart Infrastructure Deployment Count |                                   |                                                                                                     |
| Operational Sustainability         | Renewable Energy Equipment Count      |                                   |                                                                                                     |
| Asset Management                   | Facility Sustainability Asset Count   |                                   |                                                                                                     |
| Environmental Footprint Management |                                       |                                   |                                                                                                     |

## ESRS Materiality-Governed Topic Routing

| Candidate code | Route                             | Sub-topic / derivation                                             | State       | Routing relevance | Specific DR status            |
|----------------|-----------------------------------|--------------------------------------------------------------------|-------------|-------------------|-------------------------------|
| E1             | Climate Change                    | Climate change mitigation and/or energy; confirm by DMA            | PENDING-DMA | Very High         | PENDING-DMA                   |
| E5             | Resource Use and Circular Economy | Resource inflows and/or product/service outflows                   | PENDING-DMA | High              | PENDING-DMA                   |
| SBM-1          | ESRS 2 cross-cutting DR           | Candidate cross-cutting route derived from the legacy pillar label | PENDING-DMA | Medium            | Candidate; validate after DMA |
| IRO-1          | ESRS 2 cross-cutting DR           | Candidate cross-cutting route derived from the legacy pillar label | PENDING-DMA | Medium            | Candidate; validate after DMA |

| Candidate GDR role(s) | Evidence object                                                                             | Boundary / value-chain cap | Evidence sufficiency | Assurance readiness |
|-----------------------|---------------------------------------------------------------------------------------------|----------------------------|----------------------|---------------------|
| GDR-A, GDR-M          | Canonical MME Section 8 evidence objects; UID/Product ID/SDGS Activity ID lineage preserved | PENDING-ASSESSMENT         | NOT ASSESSED         | NOT ASSESSED        |

**ESRS activation rule: validate entity-specific IRO and materiality before assigning a final topical DR or changing PENDING-DMA to MATERIAL-ACTIVE.**

## B03-2: Efficiency Upgrade

Domain: Operational Participation | Category: Energy, Manufacturing, Water & Waste | Source: B03-2 Efficiency Upgrade MME Mapping

### IFRS S1 Direct Mapping

| Reference | Official name                                                                                  | Routing relevance |
|-----------|------------------------------------------------------------------------------------------------|-------------------|
| S1.21     | Governance Processes, Controls and Procedures                                                  | High              |
| S1.45     | Metrics and Targets Used to Measure and Monitor Sustainability-related Risks and Opportunities | Very High         |
| S1.46     | Metrics Used to Measure and Monitor Sustainability-related Risks and Opportunities             | Very High         |
| S1.50     | Entity-defined Metrics and Required Explanations                                               | High              |

### IFRS S2 Direct Mapping

| Reference | Official name                                                   | Routing relevance |
|-----------|-----------------------------------------------------------------|-------------------|
| S2.22     | Climate-related Strategy and Decision-making                    | Medium            |
| S2.27     | Climate-related Metrics and Targets                             | Very High         |
| S2.28     | Metrics Used to Monitor Climate-related Risks and Opportunities | Very High         |
| S2.29     | Greenhouse Gas Emissions                                        | High              |

## SASB Direct Mapping via SICS

| Disclosure topic                   | Potential supporting metric        | Activity metric                   | Potential sectors                                                                                   |
|------------------------------------|------------------------------------|-----------------------------------|-----------------------------------------------------------------------------------------------------|
| Energy Management                  | Efficiency Verification Count      | Supplier Sourcing Volume          | Manufacturing, Real Estate, Utilities, Infrastructure, Healthcare, Education, Industrial Operations |
| Resource Efficiency                | Performance Monitoring Count       | Supplier Material Compliance Rate |                                                                                                     |
| Infrastructure Management          | Asset Review Count                 |                                   |                                                                                                     |
| Operational Sustainability         | Energy Verification Activity Count |                                   |                                                                                                     |
| Environmental Footprint Management | Benchmarking Activity Count        |                                   |                                                                                                     |
| Asset Performance                  |                                    |                                   |                                                                                                     |

## ESRS Materiality-Governed Topic Routing

| Candidate code | Route                             | Sub-topic / derivation                                             | State       | Routing relevance | Specific DR status            |
|----------------|-----------------------------------|--------------------------------------------------------------------|-------------|-------------------|-------------------------------|
| E1             | Climate Change                    | Climate change mitigation and/or energy; confirm by DMA            | PENDING-DMA | Very High         | PENDING-DMA                   |
| E5             | Resource Use and Circular Economy | Relevant resource-use sub-topic to be determined by DMA            | PENDING-DMA | High              | PENDING-DMA                   |
| IRO-1          | ESRS 2 cross-cutting DR           | Candidate cross-cutting route derived from the legacy pillar label | PENDING-DMA | High              | Candidate; validate after DMA |
| SBM-1          | ESRS 2 cross-cutting DR           | Candidate cross-cutting route derived from the legacy pillar label | PENDING-DMA | Medium            | Candidate; validate after DMA |

| Candidate GDR role(s) | Evidence object                                                                             | Boundary / value-chain cap | Evidence sufficiency | Assurance readiness |
|-----------------------|---------------------------------------------------------------------------------------------|----------------------------|----------------------|---------------------|
| GDR-A, GDR-M, GDR-T   | Canonical MME Section 8 evidence objects; UID/Product ID/SDGS Activity ID lineage preserved | PENDING-ASSESSMENT         | NOT ASSESSED         | NOT ASSESSED        |

**ESRS activation rule: validate entity-specific IRO and materiality before assigning a final topical DR or changing PENDING-DMA to MATERIAL-ACTIVE.**

## B03-3: Equipment Replacement

Domain: Operational Participation | Category: Energy, Manufacturing, Water & Waste | Source: B03-3 Equipment Replacement MME Mapping

## IFRS S1 Direct Mapping

| Reference | Official name                                 | Routing relevance |
|-----------|-----------------------------------------------|-------------------|
| S1.21     | Governance Processes, Controls and Procedures | High              |

| Reference | Official name                                                                                    | Routing relevance |
|-----------|--------------------------------------------------------------------------------------------------|-------------------|
| S1.45     | Metrics and Targets Used to Measure and Monitor Sustainability-related Risks and Opportunities   | High              |
| S1.46     | Metrics Used by the Entity to Measure and Monitor Sustainability-related Risks and Opportunities | High              |
| S1.50     | Entity-defined Metrics and Required Explanations                                                 | Medium            |

### IFRS S2 Direct Mapping

| Reference | Official name                                                   | Routing relevance |
|-----------|-----------------------------------------------------------------|-------------------|
| S2.22     | Climate-related Strategy and Decision-making                    | Medium            |
| S2.27     | Climate-related Metrics and Targets                             | High              |
| S2.28     | Metrics Used to Monitor Climate-related Risks and Opportunities | High              |

### SASB Direct Mapping via SICS

| Disclosure topic           | Potential supporting metric          | Activity metric                   | Potential sectors                                                                                   |
|----------------------------|--------------------------------------|-----------------------------------|-----------------------------------------------------------------------------------------------------|
| Energy Management          | Maintenance Activity Count           | Supplier Sourcing Volume          | Manufacturing, Real Estate, Utilities, Infrastructure, Healthcare, Education, Industrial Operations |
| Infrastructure Management  | Preventive Maintenance Count         | Supplier Material Compliance Rate |                                                                                                     |
| Operational Sustainability | Asset Service Record Count           |                                   |                                                                                                     |
| Asset Management           | Inspection Activity Count            |                                   |                                                                                                     |
| Resource Efficiency        | Equipment Stewardship Activity Count |                                   |                                                                                                     |
| Operational Reliability    |                                      |                                   |                                                                                                     |

### ESRS Materiality-Governed Topic Routing

| Candidate code | Route                             | Sub-topic / derivation                                             | State       | Routing relevance | Specific DR status            |
|----------------|-----------------------------------|--------------------------------------------------------------------|-------------|-------------------|-------------------------------|
| E1             | Climate Change                    | Climate change mitigation and/or energy; confirm by DMA            | PENDING-DMA | High              | PENDING-DMA                   |
| E5             | Resource Use and Circular Economy | Resource inflows and/or product/service outflows                   | PENDING-DMA | High              | PENDING-DMA                   |
| IRO-1          | ESRS 2 cross-cutting DR           | Candidate cross-cutting route derived from the legacy pillar label | PENDING-DMA | Medium            | Candidate; validate after DMA |
| GOV-4          | ESRS 2 cross-cutting DR           | Candidate cross-cutting route derived from the legacy pillar label | PENDING-DMA | Medium            | Candidate; validate after DMA |

| Candidate GDR role(s) | Evidence object                                                                             | Boundary / value-chain cap | Evidence sufficiency | Assurance readiness |
|-----------------------|---------------------------------------------------------------------------------------------|----------------------------|----------------------|---------------------|
| GDR-A, GDR-M          | Canonical MME Section 8 evidence objects; UID/Product ID/SDGS Activity ID lineage preserved | PENDING-ASSESSMENT         | NOT ASSESSED         | NOT ASSESSED        |

**ESRS activation rule: validate entity-specific IRO and materiality before assigning a final topical DR or changing PENDING-DMA to MATERIAL-ACTIVE.**

## B03-4: Performance Verification

Domain: Operational Participation | Category: Energy, Manufacturing, Water & Waste | Source: B03-4 Performance Verification MME Mapping

### IFRS S1 Direct Mapping

| Reference | Official name                                                                                  | Routing relevance |
|-----------|------------------------------------------------------------------------------------------------|-------------------|
| S1.21     | Governance Processes, Controls and Procedures                                                  | Very High         |
| S1.22     | Oversight of Sustainability-related Risks and Opportunities                                    | Very High         |
| S1.45     | Metrics and Targets Used to Measure and Monitor Sustainability-related Risks and Opportunities | High              |
| S1.46     | Metrics Used to Measure and Monitor Sustainability-related Risks and Opportunities             | High              |

### IFRS S2 Direct Mapping

| Reference | Official name                                                   | Routing relevance |
|-----------|-----------------------------------------------------------------|-------------------|
| S2.23     | Climate-related Risks and Opportunities                         | High              |
| S2.27     | Climate-related Metrics and Targets                             | Medium            |
| S2.28     | Metrics Used to Monitor Climate-related Risks and Opportunities | Medium            |
| S2.29     | Greenhouse Gas Emissions                                        | Medium            |

### SASB Direct Mapping via SICS

| Disclosure topic                   | Potential supporting metric             | Activity metric                   | Potential sectors                                                                                   |
|------------------------------------|-----------------------------------------|-----------------------------------|-----------------------------------------------------------------------------------------------------|
| Energy Management                  | Project Audit Count                     | Supplier Sourcing Volume          | Manufacturing, Real Estate, Utilities, Infrastructure, Healthcare, Education, Industrial Operations |
| Infrastructure Management          | Sustainability Assurance Activity Count | Supplier Material Compliance Rate |                                                                                                     |
| Operational Sustainability         | Governance Review Count                 |                                   |                                                                                                     |
| Environmental Footprint Management | Infrastructure Audit Count              |                                   |                                                                                                     |

| Disclosure topic    | Potential supporting metric | Activity metric | Potential sectors |
|---------------------|-----------------------------|-----------------|-------------------|
| Business Ethics     | Energy Project Audit Count  |                 |                   |
| Risk Management     |                             |                 |                   |
| Supplier Governance |                             |                 |                   |

### ESRS Materiality-Governed Topic Routing

| Candidate code | Route                   | Sub-topic / derivation                                             | State       | Routing relevance | Specific DR status            |
|----------------|-------------------------|--------------------------------------------------------------------|-------------|-------------------|-------------------------------|
| E1             | Climate Change          | Climate change mitigation and/or energy; confirm by DMA            | PENDING-DMA | High              | PENDING-DMA                   |
| GOV-4          | ESRS 2 cross-cutting DR | Candidate cross-cutting route derived from the legacy pillar label | PENDING-DMA | Very High         | Candidate; validate after DMA |
| IRO-1          | ESRS 2 cross-cutting DR | Candidate cross-cutting route derived from the legacy pillar label | PENDING-DMA | High              | Candidate; validate after DMA |
| G1             | Business Conduct        | Corporate culture and business-conduct sub-topic; confirm by DMA   | PENDING-DMA | Medium            | PENDING-DMA                   |

| Candidate GDR role(s) | Evidence object                                                                             | Boundary / value-chain cap | Evidence sufficiency | Assurance readiness |
|-----------------------|---------------------------------------------------------------------------------------------|----------------------------|----------------------|---------------------|
| GDR-A, GDR-M, GDR-T   | Canonical MME Section 8 evidence objects; UID/Product ID/SDGS Activity ID lineage preserved | PENDING-ASSESSMENT         | NOT ASSESSED         | NOT ASSESSED        |

**ESRS activation rule: validate entity-specific IRO and materiality before assigning a final topical DR or changing PENDING-DMA to MATERIAL-ACTIVE.**

## B04: Food Supply Chain Participation

### B04-1: Sustainable Sourcing

Domain: Supply Chain Participation | Category: Supply Chain Collaboration, Procurement & Verification | Source: B04-1 Sustainable Sourcing MME Mapping

#### IFRS S1 Direct Mapping

| Reference | Official name                                                                                  | Routing relevance |
|-----------|------------------------------------------------------------------------------------------------|-------------------|
| S1.21     | Governance Processes, Controls and Procedures                                                  | High              |
| S1.22     | Oversight of Sustainability-related Risks and Opportunities                                    | High              |
| S1.45     | Metrics and Targets Used to Measure and Monitor Sustainability-related Risks and Opportunities | Very High         |
| S1.46     | Metrics Used to Measure and Monitor Sustainability-related Risks and Opportunities             | Very High         |

## IFRS S2 Direct Mapping

| Reference | Official name                           | Routing relevance |
|-----------|-----------------------------------------|-------------------|
| S2.23     | Climate-related Risks and Opportunities | High              |
| S2.27     | Climate-related Metrics and Targets     | High              |
| S2.29     | Greenhouse Gas Emissions                | Medium            |

## SASB Direct Mapping via SICS

| Disclosure topic                   | Potential supporting metric         | Activity metric                   | Potential sectors                                                                                           |
|------------------------------------|-------------------------------------|-----------------------------------|-------------------------------------------------------------------------------------------------------------|
| Raw Material Sourcing              | Traceable Material Count            | Supplier Sourcing Volume          | Manufacturing, Food & Beverage, Consumer Goods, Technology Hardware, Industrial Products, Chemicals, Retail |
| Supply Chain Management            | Material Origin Verification Count  | Supplier Material Compliance Rate |                                                                                                             |
| Environmental Footprint Management | Supplier-Origin Disclosure Count    |                                   |                                                                                                             |
| Product Stewardship                | Responsible Sourcing Activity Count |                                   |                                                                                                             |
| Human Rights Management            | Chain-of-Custody Record Count       |                                   |                                                                                                             |
| Business Ethics                    |                                     |                                   |                                                                                                             |

## ESRS Materiality-Governed Topic Routing

| Candidate code | Route                             | Sub-topic / derivation                                                   | State       | Routing relevance | Specific DR status |
|----------------|-----------------------------------|--------------------------------------------------------------------------|-------------|-------------------|--------------------|
| E5             | Resource Use and Circular Economy | Resource inflows and/or product/service outflows                         | PENDING-DMA | Very High         | PENDING-DMA        |
| E1             | Climate Change                    | Climate change mitigation and/or energy; confirm by DMA                  | PENDING-DMA | High              | PENDING-DMA        |
| S2             | Workers in the Value Chain        | Value-chain worker topic family; depth depends on available data and DMA | PENDING-DMA | High              | PENDING-DMA        |
| G1             | Business Conduct                  | Supplier relationships and/or payment practices                          | PENDING-DMA | High              | PENDING-DMA        |

| Candidate GDR role(s) | Evidence object                                                                             | Boundary / value-chain cap | Evidence sufficiency | Assurance readiness |
|-----------------------|---------------------------------------------------------------------------------------------|----------------------------|----------------------|---------------------|
| GDR-A, GDR-M          | Canonical MME Section 8 evidence objects; UID/Product ID/SDGS Activity ID lineage preserved | PENDING-ASSESSMENT         | NOT ASSESSED         | NOT ASSESSED        |

**ESRS activation rule: validate entity-specific IRO and materiality before assigning a final topical DR or changing PENDING-DMA to MATERIAL-ACTIVE.**

## B04-2: Supplier Food Traceability

Domain: Supply Chain Participation | Category: Supply Chain Collaboration, Procurement & Verification | Source: B04-2  
Supplier Food Traceability MME Mapping

### IFRS S1 Direct Mapping

| Reference | Official name                                                                                  | Routing relevance |
|-----------|------------------------------------------------------------------------------------------------|-------------------|
| S1.21     | Governance Processes, Controls and Procedures                                                  | High              |
| S1.22     | Oversight of Sustainability-related Risks and Opportunities                                    | High              |
| S1.45     | Metrics and Targets Used to Measure and Monitor Sustainability-related Risks and Opportunities | High              |
| S1.46     | Metrics Used to Measure and Monitor Sustainability-related Risks and Opportunities             | High              |

### IFRS S2 Direct Mapping

| Reference | Official name                                                   | Routing relevance |
|-----------|-----------------------------------------------------------------|-------------------|
| S2.23     | Climate-related Risks and Opportunities                         | High              |
| S2.27     | Climate-related Metrics and Targets                             | Very High         |
| S2.28     | Metrics Used to Monitor Climate-related Risks and Opportunities | Very High         |
| S2.29     | Greenhouse Gas Emissions                                        | Very High         |

### SASB Direct Mapping via SICs

| Disclosure topic                   | Potential supporting metric         | Activity metric                   | Potential sectors                                                                              |
|------------------------------------|-------------------------------------|-----------------------------------|------------------------------------------------------------------------------------------------|
| Transportation Management          | Cold Chain Transportation Count     | Supplier Sourcing Volume          | Food & Beverage, Pharmaceuticals, Healthcare, Retail, Logistics, Manufacturing, Consumer Goods |
| Energy Management                  | Refrigerated Delivery Count         | Supplier Material Compliance Rate |                                                                                                |
| Supply Chain Management            | Fleet Operation Record Count        |                                   |                                                                                                |
| Product Distribution               | Distribution Monitoring Count       |                                   |                                                                                                |
| Environmental Footprint Management | Logistics Governance Activity Count |                                   |                                                                                                |
| Resource Efficiency                |                                     |                                   |                                                                                                |



## ESRS Materiality-Governed Topic Routing

| Candidate code | Route                             | Sub-topic / derivation                                             | State       | Routing relevance | Specific DR status            |
|----------------|-----------------------------------|--------------------------------------------------------------------|-------------|-------------------|-------------------------------|
| E1             | Climate Change                    | Climate change mitigation and/or energy; confirm by DMA            | PENDING-DMA | Very High         | PENDING-DMA                   |
| E5             | Resource Use and Circular Economy | Relevant resource-use sub-topic to be determined by DMA            | PENDING-DMA | Medium            | PENDING-DMA                   |
| IRO-1          | ESRS 2 cross-cutting DR           | Candidate cross-cutting route derived from the legacy pillar label | PENDING-DMA | High              | Candidate; validate after DMA |
| SBM-1          | ESRS 2 cross-cutting DR           | Candidate cross-cutting route derived from the legacy pillar label | PENDING-DMA | Medium            | Candidate; validate after DMA |

| Candidate GDR role(s) | Evidence object                                                                             | Boundary / value-chain cap | Evidence sufficiency | Assurance readiness |
|-----------------------|---------------------------------------------------------------------------------------------|----------------------------|----------------------|---------------------|
| GDR-A, GDR-M          | Canonical MME Section 8 evidence objects; UID/Product ID/SDGS Activity ID lineage preserved | PENDING-ASSESSMENT         | NOT ASSESSED         | NOT ASSESSED        |

**ESRS activation rule: validate entity-specific IRO and materiality before assigning a final topical DR or changing PENDING-DMA to MATERIAL-ACTIVE.**

## B04-3: Food Waste Governance

Domain: Supply Chain Participation | Category: Supply Chain Collaboration, Procurement & Verification | Source: B04-3 Food Waste Governance MME Mapping

### IFRS S1 Direct Mapping

| Reference | Official name                                                                                  | Routing relevance |
|-----------|------------------------------------------------------------------------------------------------|-------------------|
| S1.21     | Governance Processes, Controls and Procedures                                                  | Very High         |
| S1.22     | Oversight of Sustainability-related Risks and Opportunities                                    | High              |
| S1.45     | Metrics and Targets Used to Measure and Monitor Sustainability-related Risks and Opportunities | Medium            |
| S1.46     | Metrics Used to Measure and Monitor Sustainability-related Risks and Opportunities             | Medium            |

### IFRS S2 Direct Mapping

| Reference | Official name                                                   | Routing relevance |
|-----------|-----------------------------------------------------------------|-------------------|
| S2.23     | Climate-related Risks and Opportunities                         | Medium            |
| S2.28     | Metrics Used to Monitor Climate-related Risks and Opportunities | Medium            |

## SASB Direct Mapping via SICS

| Disclosure topic           | Potential supporting metric      | Activity metric                   | Potential sectors                                                                                        |
|----------------------------|----------------------------------|-----------------------------------|----------------------------------------------------------------------------------------------------------|
| Food Safety                | Food Safety Testing Count        | Supplier Sourcing Volume          | Food & Beverage, Agriculture, Consumer Goods, Retail, Hospitality, Healthcare Nutrition, Food Processing |
| Product Quality and Safety | Product Verification Count       | Supplier Material Compliance Rate |                                                                                                          |
| Supply Chain Management    | Quality Inspection Count         |                                   |                                                                                                          |
| Product Stewardship        | Laboratory Activity Count        |                                   |                                                                                                          |
| Business Ethics            | Safety Monitoring Activity Count |                                   |                                                                                                          |
| Risk Management            |                                  |                                   |                                                                                                          |

## ESRS Materiality-Governed Topic Routing

| Candidate code | Route                   | Sub-topic / derivation                                             | State       | Routing relevance | Specific DR status            |
|----------------|-------------------------|--------------------------------------------------------------------|-------------|-------------------|-------------------------------|
| S4             | Consumers and End-users | Personal safety of consumers or end-users                          | PENDING-DMA | Very High         | PENDING-DMA                   |
| G1             | Business Conduct        | Corporate culture and business-conduct sub-topic; confirm by DMA   | PENDING-DMA | High              | PENDING-DMA                   |
| GOV-4          | ESRS 2 cross-cutting DR | Candidate cross-cutting route derived from the legacy pillar label | PENDING-DMA | High              | Candidate; validate after DMA |
| IRO-1          | ESRS 2 cross-cutting DR | Candidate cross-cutting route derived from the legacy pillar label | PENDING-DMA | Medium            | Candidate; validate after DMA |

| Candidate GDR role(s) | Evidence object                                                                             | Boundary / value-chain cap | Evidence sufficiency | Assurance readiness |
|-----------------------|---------------------------------------------------------------------------------------------|----------------------------|----------------------|---------------------|
| GDR-P, GDR-A, GDR-M   | Canonical MME Section 8 evidence objects; UID/Product ID/SDGS Activity ID lineage preserved | PENDING-ASSESSMENT         | NOT ASSESSED         | NOT ASSESSED        |

**ESRS activation rule: validate entity-specific IRO and materiality before assigning a final topical DR or changing PENDING-DMA to MATERIAL-ACTIVE.**

## B04-4: Agricultural Verification

Domain: Supply Chain Participation | Category: Supply Chain Collaboration, Procurement & Verification | Source: B04-4 Agricultural Verification MME Mapping

## IFRS S1 Direct Mapping

| Reference | Official name                                 | Routing relevance |
|-----------|-----------------------------------------------|-------------------|
| S1.21     | Governance Processes, Controls and Procedures | High              |

| Reference | Official name                                                                                  | Routing relevance |
|-----------|------------------------------------------------------------------------------------------------|-------------------|
| S1.22     | Oversight of Sustainability-related Risks and Opportunities                                    | High              |
| S1.45     | Metrics and Targets Used to Measure and Monitor Sustainability-related Risks and Opportunities | High              |
| S1.46     | Metrics Used to Measure and Monitor Sustainability-related Risks and Opportunities             | High              |

### IFRS S2 Direct Mapping

| Reference | Official name                           | Routing relevance |
|-----------|-----------------------------------------|-------------------|
| S2.23     | Climate-related Risks and Opportunities | High              |
| S2.27     | Climate-related Metrics and Targets     | High              |
| S2.29     | Greenhouse Gas Emissions                | Medium            |

### SASB Direct Mapping via SICS

| Disclosure topic                   | Potential supporting metric          | Activity metric                   | Potential sectors                                                                                         |
|------------------------------------|--------------------------------------|-----------------------------------|-----------------------------------------------------------------------------------------------------------|
| Waste Management                   | Food Waste Reduction Activity Count  | Supplier Sourcing Volume          | Food & Beverage, Agriculture, Retail, Hospitality, Consumer Goods, Food Processing, Distribution Networks |
| Resource Efficiency                | Food Recovery Program Count          | Supplier Material Compliance Rate |                                                                                                           |
| Product Stewardship                | Redistribution Activity Count        |                                   |                                                                                                           |
| Supply Chain Management            | Resource Efficiency Initiative Count |                                   |                                                                                                           |
| Environmental Footprint Management | Circular Economy Participation Count |                                   |                                                                                                           |
| Food Safety and Quality            |                                      |                                   |                                                                                                           |

### ESRS Materiality-Governed Topic Routing

| Candidate code | Route                             | Sub-topic / derivation                                               | State       | Routing relevance | Specific DR status            |
|----------------|-----------------------------------|----------------------------------------------------------------------|-------------|-------------------|-------------------------------|
| E5             | Resource Use and Circular Economy | Relevant resource-use sub-topic to be determined by DMA              | PENDING-DMA | Very High         | PENDING-DMA                   |
| E1             | Climate Change                    | Climate change mitigation and/or energy; confirm by DMA              | PENDING-DMA | High              | PENDING-DMA                   |
| S4             | Consumers and End-users           | Information, personal safety and/or social inclusion; confirm by DMA | PENDING-DMA | Medium            | PENDING-DMA                   |
| IRO-1          | ESRS 2 cross-cutting DR           | Candidate cross-cutting route derived from the legacy pillar label   | PENDING-DMA | Medium            | Candidate; validate after DMA |

| Candidate GDR role(s) | Evidence object                                                                             | Boundary / value-chain cap | Evidence sufficiency | Assurance readiness |
|-----------------------|---------------------------------------------------------------------------------------------|----------------------------|----------------------|---------------------|
| GDR-A, GDR-M          | Canonical MME Section 8 evidence objects; UID/Product ID/SDGS Activity ID lineage preserved | PENDING-ASSESSMENT         | NOT ASSESSED         | NOT ASSESSED        |

**ESRS activation rule: validate entity-specific IRO and materiality before assigning a final topical DR or changing PENDING-DMA to MATERIAL-ACTIVE.**

## B05: Renewable Energy & Low-Carbon Energy Participation

### B05-1: Renewable Energy Registration

Domain: Operational Participation | Category: Energy, Manufacturing, Water & Waste | Source: B05-1 Renewable Energy Registration MME Mapping

#### IFRS S1 Direct Mapping

| Reference | Official name                                                                                  | Routing relevance |
|-----------|------------------------------------------------------------------------------------------------|-------------------|
| S1.21     | Governance Processes, Controls and Procedures                                                  | High              |
| S1.22     | Oversight of Sustainability-related Risks and Opportunities                                    | High              |
| S1.45     | Metrics and Targets Used to Measure and Monitor Sustainability-related Risks and Opportunities | High              |
| S1.46     | Metrics Used to Measure and Monitor Sustainability-related Risks and Opportunities             | High              |
| S1.58     | Industry-based Disclosure Topics and Metrics Consideration                                     | High              |

#### IFRS S2 Direct Mapping

| Reference | Official name                                                   | Routing relevance |
|-----------|-----------------------------------------------------------------|-------------------|
| S2.22     | Climate-related Strategy and Decision-making                    | Very High         |
| S2.27     | Climate-related Metrics and Targets                             | Very High         |
| S2.28     | Metrics Used to Monitor Climate-related Risks and Opportunities | Very High         |
| S2.29     | Greenhouse Gas Emissions                                        | High              |

#### SASB Direct Mapping via SICS

| Disclosure topic  | Potential supporting metric         | Activity metric          | Potential sectors                                                                      |
|-------------------|-------------------------------------|--------------------------|----------------------------------------------------------------------------------------|
| Energy Management | Renewable Energy Registration Count | Supplier Sourcing Volume | Manufacturing, Utilities, Real Estate, Technology, Data Centers, Healthcare, Education |

| Disclosure topic                   | Potential supporting metric                | Activity metric                   | Potential sectors |
|------------------------------------|--------------------------------------------|-----------------------------------|-------------------|
| Climate Strategy                   | Green Electricity Enrollment Count         | Supplier Material Compliance Rate |                   |
| Operational Sustainability         | Renewable Procurement Activity Count       |                                   |                   |
| Infrastructure Management          | Utility Green Tariff Participation Count   |                                   |                   |
| Environmental Footprint Management | Renewable Energy Governance Activity Count |                                   |                   |
| Resource Efficiency                |                                            |                                   |                   |

### ESRS Materiality-Governed Topic Routing

| Candidate code | Route                   | Sub-topic / derivation                                             | State       | Routing relevance | Specific DR status            |
|----------------|-------------------------|--------------------------------------------------------------------|-------------|-------------------|-------------------------------|
| E1             | Climate Change          | Climate change mitigation and/or energy; confirm by DMA            | PENDING-DMA | Very High         | PENDING-DMA                   |
| SBM-1          | ESRS 2 cross-cutting DR | Candidate cross-cutting route derived from the legacy pillar label | PENDING-DMA | High              | Candidate; validate after DMA |
| IRO-1          | ESRS 2 cross-cutting DR | Candidate cross-cutting route derived from the legacy pillar label | PENDING-DMA | High              | Candidate; validate after DMA |
| GOV-4          | ESRS 2 cross-cutting DR | Candidate cross-cutting route derived from the legacy pillar label | PENDING-DMA | Medium            | Candidate; validate after DMA |

| Candidate GDR role(s) | Evidence object                                                                             | Boundary / value-chain cap | Evidence sufficiency | Assurance readiness |
|-----------------------|---------------------------------------------------------------------------------------------|----------------------------|----------------------|---------------------|
| GDR-A, GDR-M, GDR-T   | Canonical MME Section 8 evidence objects; UID/Product ID/SDGS Activity ID lineage preserved | PENDING-ASSESSMENT         | NOT ASSESSED         | NOT ASSESSED        |

**ESRS activation rule: validate entity-specific IRO and materiality before assigning a final topical DR or changing PENDING-DMA to MATERIAL-ACTIVE.**

## B05-2: Green Electricity Usage Upload

Domain: Operational Participation | Category: Energy, Manufacturing, Water & Waste | Source: B05-2 Green Electricity Usage Upload MME Mapping

### IFRS S1 Direct Mapping

| Reference | Official name                                                                                  | Routing relevance |
|-----------|------------------------------------------------------------------------------------------------|-------------------|
| S1.21     | Governance Processes, Controls and Procedures                                                  | High              |
| S1.22     | Oversight of Sustainability-related Risks and Opportunities                                    | High              |
| S1.45     | Metrics and Targets Used to Measure and Monitor Sustainability-related Risks and Opportunities | Very High         |

| Reference | Official name                                                                      | Routing relevance |
|-----------|------------------------------------------------------------------------------------|-------------------|
| S1.46     | Metrics Used to Measure and Monitor Sustainability-related Risks and Opportunities | Very High         |

### IFRS S2 Direct Mapping

| Reference | Official name                                                   | Routing relevance |
|-----------|-----------------------------------------------------------------|-------------------|
| S2.22     | Climate-related Strategy and Decision-making                    | Very High         |
| S2.27     | Climate-related Metrics and Targets                             | Very High         |
| S2.28     | Metrics Used to Monitor Climate-related Risks and Opportunities | Very High         |
| S2.29     | Greenhouse Gas Emissions                                        | Very High         |

### SASB Direct Mapping via SICS

| Disclosure topic                   | Potential supporting metric                      | Activity metric                   | Potential sectors                                                                      |
|------------------------------------|--------------------------------------------------|-----------------------------------|----------------------------------------------------------------------------------------|
| Energy Management                  | Renewable Electricity Consumption Activity Count | Supplier Sourcing Volume          | Manufacturing, Utilities, Real Estate, Technology, Data Centers, Healthcare, Education |
| Climate Strategy                   | Green Power Utilization Count                    | Supplier Material Compliance Rate |                                                                                        |
| Operational Sustainability         | Renewable Energy Monitoring Count                |                                   |                                                                                        |
| Resource Efficiency                | Facility Renewable Energy Usage Count            |                                   |                                                                                        |
| Environmental Footprint Management | Climate Transition Energy Activity Count         |                                   |                                                                                        |
| Infrastructure Management          |                                                  |                                   |                                                                                        |

### ESRS Materiality-Governed Topic Routing

| Candidate code | Route                             | Sub-topic / derivation                                             | State       | Routing relevance | Specific DR status            |
|----------------|-----------------------------------|--------------------------------------------------------------------|-------------|-------------------|-------------------------------|
| E1             | Climate Change                    | Climate change mitigation and/or energy; confirm by DMA            | PENDING-DMA | Very High         | PENDING-DMA                   |
| SBM-1          | ESRS 2 cross-cutting DR           | Candidate cross-cutting route derived from the legacy pillar label | PENDING-DMA | High              | Candidate; validate after DMA |
| IRO-1          | ESRS 2 cross-cutting DR           | Candidate cross-cutting route derived from the legacy pillar label | PENDING-DMA | High              | Candidate; validate after DMA |
| E5             | Resource Use and Circular Economy | Relevant resource-use sub-topic to be determined by DMA            | PENDING-DMA | Medium            | PENDING-DMA                   |

| Candidate GDR role(s) | Evidence object                                                                             | Boundary / value-chain cap | Evidence sufficiency | Assurance readiness |
|-----------------------|---------------------------------------------------------------------------------------------|----------------------------|----------------------|---------------------|
| GDR-A, GDR-M          | Canonical MME Section 8 evidence objects; UID/Product ID/SDGS Activity ID lineage preserved | PENDING-ASSESSMENT         | NOT ASSESSED         | NOT ASSESSED        |

**ESRS activation rule: validate entity-specific IRO and materiality before assigning a final topical DR or changing PENDING-DMA to MATERIAL-ACTIVE.**

## B05-3: Renewable Procurement Proof

Domain: Operational Participation | Category: Energy, Manufacturing, Water & Waste | Source: B05-3 Renewable Procurement Proof MME Mapping

### IFRS S1 Direct Mapping

| Reference | Official name                                                                                    | Routing relevance |
|-----------|--------------------------------------------------------------------------------------------------|-------------------|
| S1.21     | Governance Processes, Controls and Procedures                                                    | High              |
| S1.22     | Oversight of Sustainability-related Risks and Opportunities                                      | Very High         |
| S1.45     | Metrics and Targets Used to Measure and Monitor Sustainability-related Risks and Opportunities   | High              |
| S1.46     | Metrics Used by the Entity to Measure and Monitor Sustainability-related Risks and Opportunities | High              |

### IFRS S2 Direct Mapping

| Reference | Official name                                                   | Routing relevance |
|-----------|-----------------------------------------------------------------|-------------------|
| S2.22     | Climate-related Strategy and Decision-making                    | Very High         |
| S2.23     | Climate-related Risks and Opportunities                         | High              |
| S2.27     | Climate-related Metrics and Targets                             | High              |
| S2.28     | Metrics Used to Monitor Climate-related Risks and Opportunities | High              |

### SASB Direct Mapping via SICS

| Disclosure topic                   | Potential supporting metric            | Activity metric                   | Potential sectors                                                                      |
|------------------------------------|----------------------------------------|-----------------------------------|----------------------------------------------------------------------------------------|
| Energy Management                  | Renewable Project Participation Count  | Supplier Sourcing Volume          | Utilities, Manufacturing, Real Estate, Technology, Data Centers, Healthcare, Education |
| Climate Strategy                   | Clean Energy Initiative Count          | Supplier Material Compliance Rate |                                                                                        |
| Infrastructure Development         | Renewable Infrastructure Project Count |                                   |                                                                                        |
| Environmental Footprint Management | Energy Transition Collaboration Count  |                                   |                                                                                        |

| Disclosure topic           | Potential supporting metric          | Activity metric | Potential sectors |
|----------------------------|--------------------------------------|-----------------|-------------------|
| Resource Efficiency        | Renewable Development Activity Count |                 |                   |
| Operational Sustainability |                                      |                 |                   |

### ESRS Materiality-Governed Topic Routing

| Candidate code | Route                   | Sub-topic / derivation                                             | State       | Routing relevance | Specific DR status            |
|----------------|-------------------------|--------------------------------------------------------------------|-------------|-------------------|-------------------------------|
| E1             | Climate Change          | Climate change mitigation and/or energy; confirm by DMA            | PENDING-DMA | Very High         | PENDING-DMA                   |
| SBM-1          | ESRS 2 cross-cutting DR | Candidate cross-cutting route derived from the legacy pillar label | PENDING-DMA | High              | Candidate; validate after DMA |
| IRO-1          | ESRS 2 cross-cutting DR | Candidate cross-cutting route derived from the legacy pillar label | PENDING-DMA | High              | Candidate; validate after DMA |
| GOV-4          | ESRS 2 cross-cutting DR | Candidate cross-cutting route derived from the legacy pillar label | PENDING-DMA | Medium            | Candidate; validate after DMA |

| Candidate GDR role(s) | Evidence object                                                                             | Boundary / value-chain cap | Evidence sufficiency | Assurance readiness |
|-----------------------|---------------------------------------------------------------------------------------------|----------------------------|----------------------|---------------------|
| GDR-A, GDR-M, GDR-T   | Canonical MME Section 8 evidence objects; UID/Product ID/SDGS Activity ID lineage preserved | PENDING-ASSESSMENT         | NOT ASSESSED         | NOT ASSESSED        |

**ESRS activation rule: validate entity-specific IRO and materiality before assigning a final topical DR or changing PENDING-DMA to MATERIAL-ACTIVE.**

## B05-4: Energy Reduction Verification

Domain: Operational Participation | Category: Energy, Manufacturing, Water & Waste | Source: B05-4 Energy Reduction Verification MME Mapping

### IFRS S1 Direct Mapping

| Reference | Official name                                                                                    | Routing relevance |
|-----------|--------------------------------------------------------------------------------------------------|-------------------|
| S1.21     | Governance Processes, Controls and Procedures                                                    | Very High         |
| S1.22     | Oversight of Sustainability-related Risks and Opportunities                                      | High              |
| S1.45     | Metrics and Targets Used to Measure and Monitor Sustainability-related Risks and Opportunities   | High              |
| S1.46     | Metrics Used by the Entity to Measure and Monitor Sustainability-related Risks and Opportunities | High              |



## IFRS S2 Direct Mapping

| Reference | Official name                                                   | Routing relevance |
|-----------|-----------------------------------------------------------------|-------------------|
| S2.22     | Climate-related Strategy and Decision-making                    | High              |
| S2.27     | Climate-related Metrics and Targets                             | Very High         |
| S2.28     | Metrics Used to Monitor Climate-related Risks and Opportunities | High              |
| S2.29     | Greenhouse Gas Emissions                                        | High              |

## SASB Direct Mapping via SICS

| Disclosure topic                   | Potential supporting metric                    | Activity metric                   | Potential sectors                                                                                    |
|------------------------------------|------------------------------------------------|-----------------------------------|------------------------------------------------------------------------------------------------------|
| Energy Management                  | Certificate Verification Activity Count        | Supplier Sourcing Volume          | Utilities, Manufacturing, Technology, Real Estate, Data Centers, Infrastructure, Commercial Services |
| Climate Strategy                   | REC Verification Count                         | Supplier Material Compliance Rate |                                                                                                      |
| Environmental Footprint Management | I-REC Verification Count                       |                                   |                                                                                                      |
| Business Ethics                    | Registry Validation Count                      |                                   |                                                                                                      |
| Operational Sustainability         | Renewable Energy Accountability Activity Count |                                   |                                                                                                      |
| Risk Management                    |                                                |                                   |                                                                                                      |

## ESRS Materiality-Governed Topic Routing

| Candidate code | Route                   | Sub-topic / derivation                                             | State       | Routing relevance | Specific DR status            |
|----------------|-------------------------|--------------------------------------------------------------------|-------------|-------------------|-------------------------------|
| E1             | Climate Change          | Climate change mitigation and/or energy; confirm by DMA            | PENDING-DMA | Very High         | PENDING-DMA                   |
| GOV-4          | ESRS 2 cross-cutting DR | Candidate cross-cutting route derived from the legacy pillar label | PENDING-DMA | High              | Candidate; validate after DMA |
| IRO-1          | ESRS 2 cross-cutting DR | Candidate cross-cutting route derived from the legacy pillar label | PENDING-DMA | Medium            | Candidate; validate after DMA |
| G1             | Business Conduct        | Corporate culture and business-conduct sub-topic; confirm by DMA   | PENDING-DMA | Medium            | PENDING-DMA                   |

| Candidate GDR role(s) | Evidence object                                                                             | Boundary / value-chain cap | Evidence sufficiency | Assurance readiness |
|-----------------------|---------------------------------------------------------------------------------------------|----------------------------|----------------------|---------------------|
| GDR-A, GDR-M, GDR-T   | Canonical MME Section 8 evidence objects; UID/Product ID/SDGS Activity ID lineage preserved | PENDING-ASSESSMENT         | NOT ASSESSED         | NOT ASSESSED        |

**ESRS activation rule: validate entity-specific IRO and materiality before assigning a final topical DR or changing PENDING-DMA to MATERIAL-ACTIVE.**

## B06: Carbon Inventory & Emissions Data Participation

### B06-1: Carbon Inventory Upload

Domain: Governance & Institutional Participation | Category: Carbon Data, Finance, Insurance & Governance | Source: B06-1  
CARBON INVENTORY UPLOAD MME Mapping

#### IFRS S1 Direct Mapping

| Reference | Official name                                                                                  | Routing relevance |
|-----------|------------------------------------------------------------------------------------------------|-------------------|
| S1.21     | Governance Processes, Controls and Procedures                                                  | High              |
| S1.22     | Oversight of Sustainability-related Risks and Opportunities                                    | High              |
| S1.45     | Metrics and Targets Used to Measure and Monitor Sustainability-related Risks and Opportunities | High              |
| S1.46     | Metrics Used to Measure and Monitor Sustainability-related Risks and Opportunities             | High              |
| S1.58     | Industry-based Disclosure Topics and Metrics Consideration                                     | High              |

#### IFRS S2 Direct Mapping

| Reference | Official name                                                   | Routing relevance |
|-----------|-----------------------------------------------------------------|-------------------|
| S2.22     | Climate-related Strategy and Decision-making                    | High              |
| S2.27     | Climate-related Metrics and Targets                             | Very High         |
| S2.28     | Metrics Used to Monitor Climate-related Risks and Opportunities | Very High         |
| S2.29     | Greenhouse Gas Emissions                                        | Very High         |

#### SASB Direct Mapping via SICS

| Disclosure topic         | Potential supporting metric        | Activity metric                   | Potential sectors                                                            |
|--------------------------|------------------------------------|-----------------------------------|------------------------------------------------------------------------------|
| Greenhouse Gas Emissions | Carbon Inventory Submission Count  | Supplier Sourcing Volume          | Manufacturing, Utilities, Transportation, Retail, Consumer Goods, Technology |
| Supply Chain Management  | Supplier Data Submission Count     | Supplier Material Compliance Rate |                                                                              |
| Climate Strategy         | ESG Questionnaire Completion Count |                                   |                                                                              |
| Data Management          | Climate Reporting Activity Count   |                                   |                                                                              |

## ESRS Materiality-Governed Topic Routing

| Candidate code | Route                             | Sub-topic / derivation                                             | State       | Routing relevance | Specific DR status            |
|----------------|-----------------------------------|--------------------------------------------------------------------|-------------|-------------------|-------------------------------|
| E1             | Climate Change                    | Climate change mitigation and/or energy; confirm by DMA            | PENDING-DMA | Very High         | PENDING-DMA                   |
| IRO-1          | ESRS 2 cross-cutting DR           | Candidate cross-cutting route derived from the legacy pillar label | PENDING-DMA | High              | Candidate; validate after DMA |
| GOV-4          | ESRS 2 cross-cutting DR           | Candidate cross-cutting route derived from the legacy pillar label | PENDING-DMA | High              | Candidate; validate after DMA |
| E5             | Resource Use and Circular Economy | Relevant resource-use sub-topic to be determined by DMA            | PENDING-DMA | Medium            | PENDING-DMA                   |

| Candidate GDR role(s) | Evidence object                                                                             | Boundary / value-chain cap | Evidence sufficiency | Assurance readiness |
|-----------------------|---------------------------------------------------------------------------------------------|----------------------------|----------------------|---------------------|
| GDR-A, GDR-M          | Canonical MME Section 8 evidence objects; UID/Product ID/SDGS Activity ID lineage preserved | PENDING-ASSESSMENT         | NOT ASSESSED         | NOT ASSESSED        |

**ESRS activation rule: validate entity-specific IRO and materiality before assigning a final topical DR or changing PENDING-DMA to MATERIAL-ACTIVE.**

## B06-2: Carbon Verification Process

Domain: Governance & Institutional Participation | Category: Carbon Data, Finance, Insurance & Governance | Source: B06-2 CARBON VERIFICATION PROCESS MME Mapping

### IFRS S1 Direct Mapping

| Reference | Official name                                                                                  | Routing relevance |
|-----------|------------------------------------------------------------------------------------------------|-------------------|
| S1.21     | Governance Processes, Controls and Procedures                                                  | Very High         |
| S1.22     | Oversight of Sustainability-related Risks and Opportunities                                    | Very High         |
| S1.45     | Metrics and Targets Used to Measure and Monitor Sustainability-related Risks and Opportunities | High              |
| S1.46     | Metrics Used to Measure and Monitor Sustainability-related Risks and Opportunities             | High              |

### IFRS S2 Direct Mapping

| Reference | Official name                                                   | Routing relevance |
|-----------|-----------------------------------------------------------------|-------------------|
| S2.22     | Climate-related Strategy and Decision-making                    | High              |
| S2.27     | Climate-related Metrics and Targets                             | Very High         |
| S2.28     | Metrics Used to Monitor Climate-related Risks and Opportunities | Very High         |
| S2.29     | Greenhouse Gas Emissions                                        | High              |

## SASB Direct Mapping via SICS

| Disclosure topic            | Potential supporting metric             | Activity metric                   | Potential sectors                                                    |
|-----------------------------|-----------------------------------------|-----------------------------------|----------------------------------------------------------------------|
| Greenhouse Gas Emissions    | Carbon Verification Collaboration Count | Supplier Sourcing Volume          | Manufacturing, Technology, Utilities, Transportation, Consumer Goods |
| Supply Chain Management     | Joint Review Activity Count             | Supplier Material Compliance Rate |                                                                      |
| Data Security and Integrity | Supply Chain Engagement Count           |                                   |                                                                      |
| Climate Strategy            | Verification Coordination Count         |                                   |                                                                      |

## ESRS Materiality-Governed Topic Routing

| Candidate code | Route                      | Sub-topic / derivation                                                   | State       | Routing relevance | Specific DR status            |
|----------------|----------------------------|--------------------------------------------------------------------------|-------------|-------------------|-------------------------------|
| E1             | Climate Change             | Climate change mitigation and/or energy; confirm by DMA                  | PENDING-DMA | Very High         | PENDING-DMA                   |
| GOV-4          | ESRS 2 cross-cutting DR    | Candidate cross-cutting route derived from the legacy pillar label       | PENDING-DMA | High              | Candidate; validate after DMA |
| IRO-1          | ESRS 2 cross-cutting DR    | Candidate cross-cutting route derived from the legacy pillar label       | PENDING-DMA | High              | Candidate; validate after DMA |
| S2             | Workers in the Value Chain | Value-chain worker topic family; depth depends on available data and DMA | PENDING-DMA | Medium            | PENDING-DMA                   |

| Candidate GDR role(s) | Evidence object                                                                             | Boundary / value-chain cap | Evidence sufficiency | Assurance readiness |
|-----------------------|---------------------------------------------------------------------------------------------|----------------------------|----------------------|---------------------|
| GDR-A, GDR-M          | Canonical MME Section 8 evidence objects; UID/Product ID/SDGS Activity ID lineage preserved | PENDING-ASSESSMENT         | NOT ASSESSED         | NOT ASSESSED        |

**ESRS activation rule: validate entity-specific IRO and materiality before assigning a final topical DR or changing PENDING-DMA to MATERIAL-ACTIVE.**

## B06-3: Third-party Collaboration

Domain: Governance & Institutional Participation | Category: Carbon Data, Finance, Insurance & Governance | Source: B06-3 THIRD-PARTY COLLABORATION MME Mapping

## IFRS S1 Direct Mapping

| Reference | Official name                                                                                  | Routing relevance |
|-----------|------------------------------------------------------------------------------------------------|-------------------|
| S1.21     | Governance Processes, Controls and Procedures                                                  | Very High         |
| S1.22     | Oversight of Sustainability-related Risks and Opportunities                                    | Very High         |
| S1.45     | Metrics and Targets Used to Measure and Monitor Sustainability-related Risks and Opportunities | High              |
| S1.46     | Metrics Used to Measure and Monitor Sustainability-related Risks and Opportunities             | High              |

## IFRS S2 Direct Mapping

| Reference | Official name                                                   | Routing relevance |
|-----------|-----------------------------------------------------------------|-------------------|
| S2.22     | Climate-related Strategy and Decision-making                    | Medium            |
| S2.27     | Climate-related Metrics and Targets                             | Very High         |
| S2.28     | Metrics Used to Monitor Climate-related Risks and Opportunities | Very High         |
| S2.29     | Greenhouse Gas Emissions                                        | High              |

## SASB Direct Mapping via SICS

| Disclosure topic         | Potential supporting metric            | Activity metric                   | Potential sectors                                                                |
|--------------------------|----------------------------------------|-----------------------------------|----------------------------------------------------------------------------------|
| Greenhouse Gas Emissions | Carbon Data Sharing Count              | Supplier Sourcing Volume          | Manufacturing, Technology, Utilities, Financial Services, Consumer Goods, Retail |
| Supply Chain Management  | Sustainability Data Exchange Count     | Supplier Material Compliance Rate |                                                                                  |
| Data Management          | Disclosure Distribution Activity Count |                                   |                                                                                  |
| Climate Strategy         | Platform Integration Count             |                                   |                                                                                  |

## ESRS Materiality-Governed Topic Routing

| Candidate code | Route                   | Sub-topic / derivation                                             | State       | Routing relevance | Specific DR status            |
|----------------|-------------------------|--------------------------------------------------------------------|-------------|-------------------|-------------------------------|
| E1             | Climate Change          | Climate change mitigation and/or energy; confirm by DMA            | PENDING-DMA | Very High         | PENDING-DMA                   |
| GOV-4          | ESRS 2 cross-cutting DR | Candidate cross-cutting route derived from the legacy pillar label | PENDING-DMA | High              | Candidate; validate after DMA |
| IRO-1          | ESRS 2 cross-cutting DR | Candidate cross-cutting route derived from the legacy pillar label | PENDING-DMA | Medium            | Candidate; validate after DMA |
| SBM-1          | ESRS 2 cross-cutting DR | Candidate cross-cutting route derived from the legacy pillar label | PENDING-DMA | Medium            | Candidate; validate after DMA |

| Candidate GDR role(s) | Evidence object                                                                             | Boundary / value-chain cap | Evidence sufficiency | Assurance readiness |
|-----------------------|---------------------------------------------------------------------------------------------|----------------------------|----------------------|---------------------|
| GDR-A, GDR-M          | Canonical MME Section 8 evidence objects; UID/Product ID/SDGS Activity ID lineage preserved | PENDING-ASSESSMENT         | NOT ASSESSED         | NOT ASSESSED        |

**ESRS activation rule: validate entity-specific IRO and materiality before assigning a final topical DR or changing PENDING-DMA to MATERIAL-ACTIVE.**

## B06-4: Emission Reconciliation

Domain: Governance & Institutional Participation | Category: Carbon Data, Finance, Insurance & Governance | Source: B06-4  
EMISSION RECONCILIATION MME Mapping

### IFRS S1 Direct Mapping

| Reference | Official name                                                                                    | Routing relevance |
|-----------|--------------------------------------------------------------------------------------------------|-------------------|
| S1.21     | Governance Processes, Controls and Procedures                                                    | Very High         |
| S1.22     | Oversight of Sustainability-related Risks and Opportunities                                      | High              |
| S1.45     | Metrics and Targets Used to Measure and Monitor Sustainability-related Risks and Opportunities   | High              |
| S1.46     | Metrics Used by the Entity to Measure and Monitor Sustainability-related Risks and Opportunities | High              |

### IFRS S2 Direct Mapping

| Reference | Official name                                                   | Routing relevance |
|-----------|-----------------------------------------------------------------|-------------------|
| S2.22     | Climate-related Strategy and Decision-making                    | High              |
| S2.27     | Climate-related Metrics and Targets                             | Very High         |
| S2.28     | Metrics Used to Monitor Climate-related Risks and Opportunities | High              |
| S2.29     | Greenhouse Gas Emissions                                        | Very High         |

### SASB Direct Mapping via SICS

| Disclosure topic         | Potential supporting metric       | Activity metric                   | Potential sectors                                                                                     |
|--------------------------|-----------------------------------|-----------------------------------|-------------------------------------------------------------------------------------------------------|
| Greenhouse Gas Emissions | Carbon Inventory Validation Count | Supplier Sourcing Volume          | Utilities, Manufacturing, Financial Services, Technology, Transportation, Consumer Goods, Real Estate |
| Climate Strategy         | Independent Review Activity Count | Supplier Material Compliance Rate |                                                                                                       |
| Data Integrity           | Assurance Support Activity Count  |                                   |                                                                                                       |
| Risk Management          | Validation Engagement Count       |                                   |                                                                                                       |

### ESRS Materiality-Governed Topic Routing

| Candidate code | Route                   | Sub-topic / derivation                                             | State       | Routing relevance | Specific DR status            |
|----------------|-------------------------|--------------------------------------------------------------------|-------------|-------------------|-------------------------------|
| E1             | Climate Change          | Climate change mitigation and/or energy; confirm by DMA            | PENDING-DMA | Very High         | PENDING-DMA                   |
| GOV-4          | ESRS 2 cross-cutting DR | Candidate cross-cutting route derived from the legacy pillar label | PENDING-DMA | High              | Candidate; validate after DMA |

| Candidate code | Route                   | Sub-topic / derivation                                             | State       | Routing relevance | Specific DR status            |
|----------------|-------------------------|--------------------------------------------------------------------|-------------|-------------------|-------------------------------|
| IRO-1          | ESRS 2 cross-cutting DR | Candidate cross-cutting route derived from the legacy pillar label | PENDING-DMA | High              | Candidate; validate after DMA |
| BP-1           | ESRS 2 cross-cutting DR | Candidate cross-cutting route derived from the legacy pillar label | PENDING-DMA | Medium            | Candidate; validate after DMA |

| Candidate GDR role(s) | Evidence object                                                                             | Boundary / value-chain cap | Evidence sufficiency | Assurance readiness |
|-----------------------|---------------------------------------------------------------------------------------------|----------------------------|----------------------|---------------------|
| GDR-A, GDR-M          | Canonical MME Section 8 evidence objects; UID/Product ID/SDGS Activity ID lineage preserved | PENDING-ASSESSMENT         | NOT ASSESSED         | NOT ASSESSED        |

**ESRS activation rule: validate entity-specific IRO and materiality before assigning a final topical DR or changing PENDING-DMA to MATERIAL-ACTIVE.**

## B07: ESG Compliance & Sustainability Documentation Participation

### B07-1: Supplier ESG Verification

Domain: Supply Chain Participation | Category: Supply Chain Collaboration, Procurement & Verification | Source: B07-1 SUPPLIER ESG VERIFICATION MME Mapping

#### IFRS S1 Direct Mapping

| Reference | Official name                                                                  | Routing relevance |
|-----------|--------------------------------------------------------------------------------|-------------------|
| S1.21     | Governance Processes, Controls and Procedures                                  | Very High         |
| S1.22     | Oversight of Sustainability-related Risks and Opportunities                    | High              |
| S1.45     | Metrics and Targets Used to Measure and Monitor Sustainability-related Risks   | Medium            |
| S1.46     | Metrics Used by the Entity to Measure and Monitor Sustainability-related Risks | Medium            |

#### IFRS S2 Direct Mapping

| Reference | Official name                                | Routing relevance |
|-----------|----------------------------------------------|-------------------|
| S2.22     | Climate-related Strategy and Decision-making | Medium            |
| S2.23     | Climate-related Risks and Opportunities      | Medium            |
| S2.27     | Climate-related Metrics and Targets          | Medium            |

## SASB Direct Mapping via SICS

| Disclosure topic                    | Potential supporting metric      | Activity metric | Potential sectors                                                                         |
|-------------------------------------|----------------------------------|-----------------|-------------------------------------------------------------------------------------------|
| Supply Chain Management             | ESG Document Submission Count    |                 | Manufacturing, Consumer Goods, Technology, Transportation, Utilities, Financial Services. |
| Business Ethics                     | Supplier Policy Submission Count |                 |                                                                                           |
| Environmental Footprint Management. | Certification Upload Count       |                 |                                                                                           |
|                                     | Compliance Documentation Count   |                 |                                                                                           |

## ESRS Materiality-Governed Topic Routing

| Candidate code | Route                      | Sub-topic / derivation                                                   | State       | Routing relevance | Specific DR status            |
|----------------|----------------------------|--------------------------------------------------------------------------|-------------|-------------------|-------------------------------|
| GOV-4          | ESRS 2 cross-cutting DR    | Candidate cross-cutting route derived from the legacy pillar label       | PENDING-DMA | Very High         | Candidate; validate after DMA |
| IRO-1          | ESRS 2 cross-cutting DR    | Candidate cross-cutting route derived from the legacy pillar label       | PENDING-DMA | High              | Candidate; validate after DMA |
| G1             | Business Conduct           | Supplier relationships and/or payment practices                          | PENDING-DMA | High              | PENDING-DMA                   |
| S2             | Workers in the Value Chain | Value-chain worker topic family; depth depends on available data and DMA | PENDING-DMA | Medium            | PENDING-DMA                   |

| Candidate GDR role(s) | Evidence object                                                                             | Boundary / value-chain cap | Evidence sufficiency | Assurance readiness |
|-----------------------|---------------------------------------------------------------------------------------------|----------------------------|----------------------|---------------------|
| GDR-A, GDR-M          | Canonical MME Section 8 evidence objects; UID/Product ID/SDGS Activity ID lineage preserved | PENDING-ASSESSMENT         | NOT ASSESSED         | NOT ASSESSED        |

**ESRS activation rule: validate entity-specific IRO and materiality before assigning a final topical DR or changing PENDING-DMA to MATERIAL-ACTIVE.**

## B07-2: Supplier Corrective Action

Domain: Supply Chain Participation | Category: Supply Chain Collaboration, Procurement & Verification | Source: B07-2 SUPPLIER CORRECTIVE ACTION MME Mapping

## IFRS S1 Direct Mapping

| Reference | Official name                                                                  | Routing relevance |
|-----------|--------------------------------------------------------------------------------|-------------------|
| S1.21     | Governance Processes, Controls and Procedures                                  | Very High         |
| S1.22     | Oversight of Sustainability-related Risks and Opportunities                    | Very High         |
| S1.45     | Metrics and Targets Used to Measure and Monitor Sustainability-related Risks   | Medium            |
| S1.46     | Metrics Used by the Entity to Measure and Monitor Sustainability-related Risks | Medium            |



## IFRS S2 Direct Mapping

| Reference | Official name                                | Routing relevance |
|-----------|----------------------------------------------|-------------------|
| S2.22     | Climate-related Strategy and Decision-making | Medium            |
| S2.23     | Climate-related Risks and Opportunities      | Medium            |
| S2.27     | Climate-related Metrics and Targets          | Medium            |

## SASB Direct Mapping via SICS

| Disclosure topic        | Potential supporting metric       | Activity metric | Potential sectors                                                                                 |
|-------------------------|-----------------------------------|-----------------|---------------------------------------------------------------------------------------------------|
| Supply Chain Management | ESG Collaboration Activity Count  |                 | Manufacturing, Consumer Goods, Retail, Transportation, Technology, Utilities, Financial Services. |
| Business Ethics         | Joint Verification Activity Count |                 |                                                                                                   |
| Risk Management.        | Supplier Engagement Count         |                 |                                                                                                   |
|                         | Governance Coordination Count     |                 |                                                                                                   |

## ESRS Materiality-Governed Topic Routing

| Candidate code | Route                      | Sub-topic / derivation                                                   | State       | Routing relevance | Specific DR status            |
|----------------|----------------------------|--------------------------------------------------------------------------|-------------|-------------------|-------------------------------|
| GOV-4          | ESRS 2 cross-cutting DR    | Candidate cross-cutting route derived from the legacy pillar label       | PENDING-DMA | Very High         | Candidate; validate after DMA |
| S2             | Workers in the Value Chain | Value-chain worker topic family; depth depends on available data and DMA | PENDING-DMA | High              | PENDING-DMA                   |
| G1             | Business Conduct           | Supplier relationships and/or payment practices                          | PENDING-DMA | High              | PENDING-DMA                   |
| IRO-1          | ESRS 2 cross-cutting DR    | Candidate cross-cutting route derived from the legacy pillar label       | PENDING-DMA | Medium            | Candidate; validate after DMA |

| Candidate GDR role(s) | Evidence object                                                                             | Boundary / value-chain cap | Evidence sufficiency | Assurance readiness |
|-----------------------|---------------------------------------------------------------------------------------------|----------------------------|----------------------|---------------------|
| GDR-A, GDR-M          | Canonical MME Section 8 evidence objects; UID/Product ID/SDGS Activity ID lineage preserved | PENDING-ASSESSMENT         | NOT ASSESSED         | NOT ASSESSED        |

**ESRS activation rule: validate entity-specific IRO and materiality before assigning a final topical DR or changing PENDING-DMA to MATERIAL-ACTIVE.**

## B07-3: Scope 3 Synchronization

Domain: Supply Chain Participation | Category: Supply Chain Collaboration, Procurement & Verification | Source: B07-3  
SCOPE 3 SYNCHRONIZATION MME Mapping

### IFRS S1 Direct Mapping

| Reference | Official name                                                    | Routing relevance |
|-----------|------------------------------------------------------------------|-------------------|
| S1.21     | Governance Processes, Controls and Procedures                    | Very High         |
| S1.22     | Oversight of Sustainability-related Risks and Opportunities      | High              |
| S1.23     | Integration into Decision-Making                                 | Medium            |
| S1.46     | Metrics Used to Measure and Monitor Sustainability-related Risks | Medium            |

### IFRS S2 Direct Mapping

| Reference | Official name                                | Routing relevance |
|-----------|----------------------------------------------|-------------------|
| S2.22     | Climate-related Strategy and Decision-making | Medium            |
| S2.23     | Climate-related Risks and Opportunities      | Medium            |
| S2.27     | Climate-related Metrics and Targets          | Medium            |

### SASB Direct Mapping via SICS

| Disclosure topic        | Potential supporting metric                  | Activity metric | Potential sectors                                                                                             |
|-------------------------|----------------------------------------------|-----------------|---------------------------------------------------------------------------------------------------------------|
| Supply Chain Management | Customer Confirmation Count                  |                 | Manufacturing, Consumer Goods, Technology, Retail, Transportation, Utilities, Financial Services, Healthcare. |
| Business Ethics         | ESG Acknowledgment Count                     |                 |                                                                                                               |
| Customer Welfare.       | Compliance Acceptance Count                  |                 |                                                                                                               |
|                         | Sustainability Commitment Confirmation Count |                 |                                                                                                               |

### ESRS Materiality-Governed Topic Routing

| Candidate code | Route                   | Sub-topic / derivation                                               | State       | Routing relevance | Specific DR status            |
|----------------|-------------------------|----------------------------------------------------------------------|-------------|-------------------|-------------------------------|
| GOV-4          | ESRS 2 cross-cutting DR | Candidate cross-cutting route derived from the legacy pillar label   | PENDING-DMA | Very High         | Candidate; validate after DMA |
| G1             | Business Conduct        | Corporate culture and business-conduct sub-topic; confirm by DMA     | PENDING-DMA | High              | PENDING-DMA                   |
| S4             | Consumers and End-users | Information, personal safety and/or social inclusion; confirm by DMA | PENDING-DMA | High              | PENDING-DMA                   |
| IRO-1          | ESRS 2 cross-cutting DR | Candidate cross-cutting route derived from the legacy pillar label   | PENDING-DMA | Medium            | Candidate; validate after DMA |

| Candidate GDR role(s) | Evidence object                                                                             | Boundary / value-chain cap | Evidence sufficiency | Assurance readiness |
|-----------------------|---------------------------------------------------------------------------------------------|----------------------------|----------------------|---------------------|
| GDR-A, GDR-M          | Canonical MME Section 8 evidence objects; UID/Product ID/SDGS Activity ID lineage preserved | PENDING-ASSESSMENT         | NOT ASSESSED         | NOT ASSESSED        |

**ESRS activation rule: validate entity-specific IRO and materiality before assigning a final topical DR or changing PENDING-DMA to MATERIAL-ACTIVE.**

## B07-4: Supplier Governance Review

Domain: Supply Chain Participation | Category: Supply Chain Collaboration, Procurement & Verification | Source: B07-4  
SUPPLIER GOVERNANCE REVIEW MME Mapping

### IFRS S1 Direct Mapping

| Reference | Official name                                                                  | Routing relevance |
|-----------|--------------------------------------------------------------------------------|-------------------|
| S1.21     | Governance Processes, Controls and Procedures                                  | High              |
| S1.22     | Oversight of Sustainability-related Risks and Opportunities                    | High              |
| S1.45     | Metrics and Targets Used to Measure and Monitor Sustainability-related Risks   | Very High         |
| S1.46     | Metrics Used by the Entity to Measure and Monitor Sustainability-related Risks | Very High         |

### IFRS S2 Direct Mapping

| Reference | Official name                                                   | Routing relevance |
|-----------|-----------------------------------------------------------------|-------------------|
| S2.27     | Climate-related Metrics and Targets                             | Very High         |
| S2.28     | Metrics Used to Monitor Climate-related Risks and Opportunities | High              |
| S2.29     | Greenhouse Gas Emissions                                        | High              |

### SASB Direct Mapping via SICS

| Disclosure topic        | Potential supporting metric             | Activity metric | Potential sectors                                                                                 |
|-------------------------|-----------------------------------------|-----------------|---------------------------------------------------------------------------------------------------|
| Business Ethics         | ESG Disclosure Activity Count           |                 | Manufacturing, Retail, Financial Services, Technology, Utilities, Consumer Goods, Transportation. |
| Supply Chain Management | Sustainability Report Publication Count |                 |                                                                                                   |
| Climate Strategy        | Stakeholder Communication Count         |                 |                                                                                                   |
| Data Transparency.      | Governance Transparency Activity Count  |                 |                                                                                                   |

## ESRS Materiality-Governed Topic Routing

| Candidate code | Route                   | Sub-topic / derivation                                             | State       | Routing relevance | Specific DR status            |
|----------------|-------------------------|--------------------------------------------------------------------|-------------|-------------------|-------------------------------|
| GOV-4          | ESRS 2 cross-cutting DR | Candidate cross-cutting route derived from the legacy pillar label | PENDING-DMA | High              | Candidate; validate after DMA |
| BP-1           | ESRS 2 cross-cutting DR | Candidate cross-cutting route derived from the legacy pillar label | PENDING-DMA | Very High         | Candidate; validate after DMA |
| G1             | Business Conduct        | Supplier relationships and/or payment practices                    | PENDING-DMA | High              | PENDING-DMA                   |

| Candidate GDR role(s) | Evidence object                                                                             | Boundary / value-chain cap | Evidence sufficiency | Assurance readiness |
|-----------------------|---------------------------------------------------------------------------------------------|----------------------------|----------------------|---------------------|
| GDR-P, GDR-A, GDR-M   | Canonical MME Section 8 evidence objects; UID/Product ID/SDGS Activity ID lineage preserved | PENDING-ASSESSMENT         | NOT ASSESSED         | NOT ASSESSED        |

**ESRS activation rule: validate entity-specific IRO and materiality before assigning a final topical DR or changing PENDING-DMA to MATERIAL-ACTIVE.**

# B08: Manufacturing Energy Efficiency & Process Optimization Participation

## B08-1: Process Energy Efficiency

Domain: Operational Participation | Category: Energy, Manufacturing, Water & Waste | Source: B08-1 PROCESS ENERGY EFFICIENCY MME Mapping

### IFRS S1 Direct Mapping

| Reference | Official name                                                                  | Routing relevance |
|-----------|--------------------------------------------------------------------------------|-------------------|
| S1.21     | Governance Processes, Controls and Procedures                                  | High              |
| S1.22     | Oversight of Sustainability-related Risks and Opportunities                    | High              |
| S1.45     | Metrics and Targets Used to Measure and Monitor Sustainability-related Risks   | Very High         |
| S1.46     | Metrics Used by the Entity to Measure and Monitor Sustainability-related Risks | Very High         |

### IFRS S2 Direct Mapping

| Reference | Official name                                                   | Routing relevance |
|-----------|-----------------------------------------------------------------|-------------------|
| S2.22     | Climate-related Strategy and Decision-making                    | Medium            |
| S2.27     | Climate-related Metrics and Targets                             | Very High         |
| S2.28     | Metrics Used to Monitor Climate-related Risks and Opportunities | Very High         |

| Reference | Official name            | Routing relevance |
|-----------|--------------------------|-------------------|
| S2.29     | Greenhouse Gas Emissions | High              |

### SASB Direct Mapping via SICS

| Disclosure topic         | Potential supporting metric         | Activity metric | Potential sectors                                                                                                           |
|--------------------------|-------------------------------------|-----------------|-----------------------------------------------------------------------------------------------------------------------------|
| Energy Management        | Energy Efficiency Project Count     |                 | Industrial Machinery, Chemicals, Food & Beverage, Electronics Manufacturing, Automotive, Construction Materials, Utilities. |
| Greenhouse Gas Emissions | Process Optimization Activity Count |                 |                                                                                                                             |
| Operational Efficiency.  | Manufacturing Improvement Count     |                 |                                                                                                                             |
|                          | Operational Energy Initiative Count |                 |                                                                                                                             |

### ESRS Materiality-Governed Topic Routing

| Candidate code | Route                             | Sub-topic / derivation                                             | State       | Routing relevance | Specific DR status            |
|----------------|-----------------------------------|--------------------------------------------------------------------|-------------|-------------------|-------------------------------|
| E1             | Climate Change                    | Climate change mitigation and/or energy; confirm by DMA            | PENDING-DMA | Very High         | PENDING-DMA                   |
| E5             | Resource Use and Circular Economy | Relevant resource-use sub-topic to be determined by DMA            | PENDING-DMA | High              | PENDING-DMA                   |
| GOV-4          | ESRS 2 cross-cutting DR           | Candidate cross-cutting route derived from the legacy pillar label | PENDING-DMA | Medium            | Candidate; validate after DMA |

| Candidate GDR role(s) | Evidence object                                                                             | Boundary / value-chain cap | Evidence sufficiency | Assurance readiness |
|-----------------------|---------------------------------------------------------------------------------------------|----------------------------|----------------------|---------------------|
| GDR-A, GDR-M, GDR-T   | Canonical MME Section 8 evidence objects; UID/Product ID/SDGS Activity ID lineage preserved | PENDING-ASSESSMENT         | NOT ASSESSED         | NOT ASSESSED        |

**ESRS activation rule: validate entity-specific IRO and materiality before assigning a final topical DR or changing PENDING-DMA to MATERIAL-ACTIVE.**

## B08-2: Waste Reduction

Domain: Operational Participation | Category: Energy, Manufacturing, Water & Waste | Source: B08-2 WASTE REDUCTION MME Mapping

### IFRS S1 Direct Mapping

| Reference | Official name                                 | Routing relevance |
|-----------|-----------------------------------------------|-------------------|
| S1.21     | Governance Processes, Controls and Procedures | High              |

| Reference | Official name                                                                  | Routing relevance |
|-----------|--------------------------------------------------------------------------------|-------------------|
| S1.22     | Oversight of Sustainability-related Risks and Opportunities                    | High              |
| S1.45     | Metrics and Targets Used to Measure and Monitor Sustainability-related Risks   | Very High         |
| S1.46     | Metrics Used by the Entity to Measure and Monitor Sustainability-related Risks | Very High         |

### IFRS S2 Direct Mapping

| Reference | Official name                                                   | Routing relevance |
|-----------|-----------------------------------------------------------------|-------------------|
| S2.27     | Climate-related Metrics and Targets                             | High              |
| S2.28     | Metrics Used to Monitor Climate-related Risks and Opportunities | High              |
| S2.29     | Greenhouse Gas Emissions                                        | Medium            |

### SASB Direct Mapping via SICS

| Disclosure topic    | Potential supporting metric           | Activity metric | Potential sectors                                                                                                           |
|---------------------|---------------------------------------|-----------------|-----------------------------------------------------------------------------------------------------------------------------|
| Waste Management    | Waste Reduction Project Count         |                 | Chemicals, Food & Beverage, Electronics Manufacturing, Automotive, Industrial Machinery, Packaging, Construction Materials. |
| Resource Efficiency | Resource Efficiency Activity Count    |                 |                                                                                                                             |
| Materials Sourcing. | Scrap Reduction Initiative Count      |                 |                                                                                                                             |
|                     | Circular Manufacturing Activity Count |                 |                                                                                                                             |

### ESRS Materiality-Governed Topic Routing

| Candidate code | Route                             | Sub-topic / derivation                                             | State       | Routing relevance | Specific DR status            |
|----------------|-----------------------------------|--------------------------------------------------------------------|-------------|-------------------|-------------------------------|
| E5             | Resource Use and Circular Economy | Resource outflows (waste)                                          | PENDING-DMA | Very High         | PENDING-DMA                   |
| E1             | Climate Change                    | Climate change mitigation and/or energy; confirm by DMA            | PENDING-DMA | Medium            | PENDING-DMA                   |
| GOV-4          | ESRS 2 cross-cutting DR           | Candidate cross-cutting route derived from the legacy pillar label | PENDING-DMA | Medium            | Candidate; validate after DMA |

| Candidate GDR role(s) | Evidence object                                                                             | Boundary / value-chain cap | Evidence sufficiency | Assurance readiness |
|-----------------------|---------------------------------------------------------------------------------------------|----------------------------|----------------------|---------------------|
| GDR-A, GDR-M, GDR-T   | Canonical MME Section 8 evidence objects; UID/Product ID/SDGS Activity ID lineage preserved | PENDING-ASSESSMENT         | NOT ASSESSED         | NOT ASSESSED        |

**ESRS activation rule: validate entity-specific IRO and materiality before assigning a final topical DR or changing PENDING-DMA to MATERIAL-ACTIVE.**

## B08-3: Water Optimization

Domain: Operational Participation | Category: Energy, Manufacturing, Water & Waste | Source: B08-3 WATER OPTIMIZATION  
MME Mapping

### IFRS S1 Direct Mapping

| Reference | Official name                                                                  | Routing relevance |
|-----------|--------------------------------------------------------------------------------|-------------------|
| S1.21     | Governance Processes, Controls and Procedures                                  | High              |
| S1.22     | Oversight of Sustainability-related Risks and Opportunities                    | High              |
| S1.45     | Metrics and Targets Used to Measure and Monitor Sustainability-related Risks   | Very High         |
| S1.46     | Metrics Used by the Entity to Measure and Monitor Sustainability-related Risks | Very High         |

### IFRS S2 Direct Mapping

| Reference | Official name                                                   | Routing relevance |
|-----------|-----------------------------------------------------------------|-------------------|
| S2.23     | Climate-related Risks and Opportunities                         | High              |
| S2.27     | Climate-related Metrics and Targets                             | High              |
| S2.28     | Metrics Used to Monitor Climate-related Risks and Opportunities | Medium            |

### SASB Direct Mapping via SICs

| Disclosure topic                    | Potential supporting metric        | Activity metric | Potential sectors                                                                                                     |
|-------------------------------------|------------------------------------|-----------------|-----------------------------------------------------------------------------------------------------------------------|
| Water Management                    | Water Optimization Project Count   |                 | Semiconductors, Chemicals, Food & Beverage, Mining & Metals, Industrial Machinery, Utilities, Construction Materials. |
| Resource Efficiency                 | Water Stewardship Activity Count   |                 |                                                                                                                       |
| Environmental Footprint Management. | Water Reuse Initiative Count       |                 |                                                                                                                       |
|                                     | Resource Management Activity Count |                 |                                                                                                                       |

### ESRS Materiality-Governed Topic Routing

| Candidate code | Route                             | Sub-topic / derivation                                             | State       | Routing relevance | Specific DR status |
|----------------|-----------------------------------|--------------------------------------------------------------------|-------------|-------------------|--------------------|
| E3             | Water                             | Water use, including withdrawal, consumption, discharge or storage | PENDING-DMA | Very High         | PENDING-DMA        |
| E5             | Resource Use and Circular Economy | Relevant resource-use sub-topic to be determined by DMA            | PENDING-DMA | Medium            | PENDING-DMA        |

| Candidate code | Route                   | Sub-topic / derivation                                             | State       | Routing relevance | Specific DR status            |
|----------------|-------------------------|--------------------------------------------------------------------|-------------|-------------------|-------------------------------|
| IRO-1          | ESRS 2 cross-cutting DR | Candidate cross-cutting route derived from the legacy pillar label | PENDING-DMA | Medium            | Candidate; validate after DMA |

| Candidate GDR role(s) | Evidence object                                                                             | Boundary / value-chain cap | Evidence sufficiency | Assurance readiness |
|-----------------------|---------------------------------------------------------------------------------------------|----------------------------|----------------------|---------------------|
| GDR-A, GDR-M, GDR-T   | Canonical MME Section 8 evidence objects; UID/Product ID/SDGS Activity ID lineage preserved | PENDING-ASSESSMENT         | NOT ASSESSED         | NOT ASSESSED        |

**ESRS activation rule: validate entity-specific IRO and materiality before assigning a final topical DR or changing PENDING-DMA to MATERIAL-ACTIVE.**

## B08-4: Green Process Certification

Domain: Operational Participation | Category: Energy, Manufacturing, Water & Waste | Source: B08-4 GREEN PROCESS CERTIFICATION MME Mapping

### IFRS S1 Direct Mapping

| Reference | Official name                                                                  | Routing relevance |
|-----------|--------------------------------------------------------------------------------|-------------------|
| S1.21     | Governance Processes, Controls and Procedures                                  | Very High         |
| S1.22     | Oversight of Sustainability-related Risks and Opportunities                    | High              |
| S1.45     | Metrics and Targets Used to Measure and Monitor Sustainability-related Risks   | Medium            |
| S1.46     | Metrics Used by the Entity to Measure and Monitor Sustainability-related Risks | Medium            |

### IFRS S2 Direct Mapping

| Reference | Official name                                                   | Routing relevance |
|-----------|-----------------------------------------------------------------|-------------------|
| S2.22     | Climate-related Strategy and Decision-making                    | High              |
| S2.27     | Climate-related Metrics and Targets                             | Medium            |
| S2.28     | Metrics Used to Monitor Climate-related Risks and Opportunities | Medium            |

### SASB Direct Mapping via SICS

| Disclosure topic                   | Potential supporting metric                | Activity metric | Potential sectors                                                                                                           |
|------------------------------------|--------------------------------------------|-----------------|-----------------------------------------------------------------------------------------------------------------------------|
| Energy Management                  | Green Certification Participation Count    |                 | Industrial Machinery, Chemicals, Food & Beverage, Electronics Manufacturing, Automotive, Construction Materials, Utilities. |
| Environmental Footprint Management | Environmental Certification Activity Count |                 |                                                                                                                             |



| Disclosure topic              | Potential supporting metric          | Activity metric | Potential sectors |
|-------------------------------|--------------------------------------|-----------------|-------------------|
| Product Lifecycle Management. | Sustainability Assessment Count      |                 |                   |
|                               | Certification Renewal Activity Count |                 |                   |

### ESRS Materiality-Governed Topic Routing

| Candidate code | Route                             | Sub-topic / derivation                                             | State       | Routing relevance | Specific DR status            |
|----------------|-----------------------------------|--------------------------------------------------------------------|-------------|-------------------|-------------------------------|
| E1             | Climate Change                    | Climate change mitigation and/or energy; confirm by DMA            | PENDING-DMA | High              | PENDING-DMA                   |
| E5             | Resource Use and Circular Economy | Relevant resource-use sub-topic to be determined by DMA            | PENDING-DMA | High              | PENDING-DMA                   |
| GOV-4          | ESRS 2 cross-cutting DR           | Candidate cross-cutting route derived from the legacy pillar label | PENDING-DMA | High              | Candidate; validate after DMA |

| Candidate GDR role(s) | Evidence object                                                                             | Boundary / value-chain cap | Evidence sufficiency | Assurance readiness |
|-----------------------|---------------------------------------------------------------------------------------------|----------------------------|----------------------|---------------------|
| GDR-A, GDR-M          | Canonical MME Section 8 evidence objects; UID/Product ID/SDGS Activity ID lineage preserved | PENDING-ASSESSMENT         | NOT ASSESSED         | NOT ASSESSED        |

**ESRS activation rule: validate entity-specific IRO and materiality before assigning a final topical DR or changing PENDING-DMA to MATERIAL-ACTIVE.**

## B09: Supply Chain Audit & Compliance Verification Participation

### B09-1: On-site Audit

Domain: Supply Chain Participation | Category: Supply Chain Collaboration, Procurement & Verification | Source: B09-1 ON-SITE AUDIT MME Mappings

#### IFRS S1 Direct Mapping

| Reference | Official name                                                                  | Routing relevance |
|-----------|--------------------------------------------------------------------------------|-------------------|
| S1.21     | Governance Processes, Controls and Procedures                                  | Very High         |
| S1.22     | Oversight of Sustainability-related Risks and Opportunities                    | Very High         |
| S1.23     | Integration into Decision-Making                                               | High              |
| S1.46     | Metrics Used by the Entity to Measure and Monitor Sustainability-related Risks | Medium            |

## IFRS S2 Direct Mapping

| Reference | Official name                                                   | Routing relevance |
|-----------|-----------------------------------------------------------------|-------------------|
| S2.23     | Climate-related Risks and Opportunities                         | Medium            |
| S2.27     | Climate-related Metrics and Targets                             | Medium            |
| S2.28     | Metrics Used to Monitor Climate-related Risks and Opportunities | Medium            |

## SASB Direct Mapping via SICS

| Disclosure topic             | Potential supporting metric | Activity metric | Potential sectors                                                                               |
|------------------------------|-----------------------------|-----------------|-------------------------------------------------------------------------------------------------|
| Supply Chain Management      | On-site Audit Count         |                 | Manufacturing, Consumer Goods, Food & Beverage, Retail, Transportation, Technology, Healthcare. |
| Business Ethics              | Supplier Inspection Count   |                 |                                                                                                 |
| Human Capital Management     | Facility Assessment Count   |                 |                                                                                                 |
| Operational Risk Management. | ESG Audit Activity Count    |                 |                                                                                                 |

## ESRS Materiality-Governed Topic Routing

| Candidate code | Route                      | Sub-topic / derivation                                                   | State       | Routing relevance | Specific DR status            |
|----------------|----------------------------|--------------------------------------------------------------------------|-------------|-------------------|-------------------------------|
| S2             | Workers in the Value Chain | Value-chain worker topic family; depth depends on available data and DMA | PENDING-DMA | Very High         | PENDING-DMA                   |
| G1             | Business Conduct           | Corporate culture and business-conduct sub-topic; confirm by DMA         | PENDING-DMA | High              | PENDING-DMA                   |
| GOV-4          | ESRS 2 cross-cutting DR    | Candidate cross-cutting route derived from the legacy pillar label       | PENDING-DMA | High              | Candidate; validate after DMA |
| E1             | Climate Change             | Climate change mitigation and/or energy; confirm by DMA                  | PENDING-DMA | Medium            | PENDING-DMA                   |

| Candidate GDR role(s) | Evidence object                                                                             | Boundary / value-chain cap | Evidence sufficiency | Assurance readiness |
|-----------------------|---------------------------------------------------------------------------------------------|----------------------------|----------------------|---------------------|
| GDR-P, GDR-A, GDR-M   | Canonical MME Section 8 evidence objects; UID/Product ID/SDGS Activity ID lineage preserved | PENDING-ASSESSMENT         | NOT ASSESSED         | NOT ASSESSED        |

**ESRS activation rule: validate entity-specific IRO and materiality before assigning a final topical DR or changing PENDING-DMA to MATERIAL-ACTIVE.**

## B09-2: Document Review

Domain: Supply Chain Participation | Category: Supply Chain Collaboration, Procurement & Verification | Source: B09-2 DOCUMENT REVIEW MME Mappings

### IFRS S1 Direct Mapping

| Reference | Official name                                                                  | Routing relevance |
|-----------|--------------------------------------------------------------------------------|-------------------|
| S1.21     | Governance Processes, Controls and Procedures                                  | Very High         |
| S1.22     | Oversight of Sustainability-related Risks and Opportunities                    | Very High         |
| S1.23     | Integration into Decision-Making                                               | High              |
| S1.46     | Metrics Used by the Entity to Measure and Monitor Sustainability-related Risks | Medium            |

### IFRS S2 Direct Mapping

| Reference | Official name                           | Routing relevance |
|-----------|-----------------------------------------|-------------------|
| S2.23     | Climate-related Risks and Opportunities | Medium            |
| S2.27     | Climate-related Metrics and Targets     | Medium            |
| S2.29     | Greenhouse Gas Emissions                | Medium            |

### SASB Direct Mapping via SICS

| Disclosure topic                    | Potential supporting metric      | Activity metric | Potential sectors                                                                                  |
|-------------------------------------|----------------------------------|-----------------|----------------------------------------------------------------------------------------------------|
| Supply Chain Management             | ESG Document Review Count        |                 | Manufacturing, Consumer Goods, Retail, Technology, Transportation, Healthcare, Financial Services. |
| Business Ethics                     | Supplier Assessment Count        |                 |                                                                                                    |
| Environmental Footprint Management. | Compliance Review Activity Count |                 |                                                                                                    |
|                                     | Due Diligence Review Count       |                 |                                                                                                    |

### ESRS Materiality-Governed Topic Routing

| Candidate code | Route                      | Sub-topic / derivation                                                   | State       | Routing relevance | Specific DR status            |
|----------------|----------------------------|--------------------------------------------------------------------------|-------------|-------------------|-------------------------------|
| S2             | Workers in the Value Chain | Value-chain worker topic family; depth depends on available data and DMA | PENDING-DMA | Very High         | PENDING-DMA                   |
| G1             | Business Conduct           | Corporate culture and business-conduct sub-topic; confirm by DMA         | PENDING-DMA | High              | PENDING-DMA                   |
| GOV-4          | ESRS 2 cross-cutting DR    | Candidate cross-cutting route derived from the legacy pillar label       | PENDING-DMA | High              | Candidate; validate after DMA |
| E1             | Climate Change             | Climate change mitigation and/or energy; confirm by DMA                  | PENDING-DMA | Medium            | PENDING-DMA                   |

| Candidate GDR role(s) | Evidence object                                                                             | Boundary / value-chain cap | Evidence sufficiency | Assurance readiness |
|-----------------------|---------------------------------------------------------------------------------------------|----------------------------|----------------------|---------------------|
| GDR-A, GDR-M          | Canonical MME Section 8 evidence objects; UID/Product ID/SDGS Activity ID lineage preserved | PENDING-ASSESSMENT         | NOT ASSESSED         | NOT ASSESSED        |

**ESRS activation rule: validate entity-specific IRO and materiality before assigning a final topical DR or changing PENDING-DMA to MATERIAL-ACTIVE.**

## B09-3: Sampling Check

Domain: Supply Chain Participation | Category: Supply Chain Collaboration, Procurement & Verification | Source: B09-3  
SAMPLING CHECK MME Mappings

### IFRS S1 Direct Mapping

| Reference | Official name                                                                  | Routing relevance |
|-----------|--------------------------------------------------------------------------------|-------------------|
| S1.21     | Governance Processes, Controls and Procedures                                  | Very High         |
| S1.22     | Oversight of Sustainability-related Risks and Opportunities                    | Very High         |
| S1.23     | Integration into Decision-Making                                               | High              |
| S1.46     | Metrics Used by the Entity to Measure and Monitor Sustainability-related Risks | Medium            |

### IFRS S2 Direct Mapping

| Reference | Official name                                                   | Routing relevance |
|-----------|-----------------------------------------------------------------|-------------------|
| S2.23     | Climate-related Risks and Opportunities                         | Medium            |
| S2.27     | Climate-related Metrics and Targets                             | Medium            |
| S2.28     | Metrics Used to Monitor Climate-related Risks and Opportunities | Medium            |

### SASB Direct Mapping via SICS

| Disclosure topic        | Potential supporting metric      | Activity metric | Potential sectors                                                                               |
|-------------------------|----------------------------------|-----------------|-------------------------------------------------------------------------------------------------|
| Supply Chain Management | Sampling Check Count             |                 | Manufacturing, Retail, Food & Beverage, Transportation, Technology, Healthcare, Consumer Goods. |
| Business Ethics         | Spot-check Activity Count        |                 |                                                                                                 |
| Risk Management.        | Supplier Verification Count      |                 |                                                                                                 |
|                         | Compliance Sampling Review Count |                 |                                                                                                 |

## ESRS Materiality-Governed Topic Routing

| Candidate code | Route                      | Sub-topic / derivation                                                   | State       | Routing relevance | Specific DR status            |
|----------------|----------------------------|--------------------------------------------------------------------------|-------------|-------------------|-------------------------------|
| S2             | Workers in the Value Chain | Value-chain worker topic family; depth depends on available data and DMA | PENDING-DMA | Very High         | PENDING-DMA                   |
| G1             | Business Conduct           | Corporate culture and business-conduct sub-topic; confirm by DMA         | PENDING-DMA | High              | PENDING-DMA                   |
| GOV-4          | ESRS 2 cross-cutting DR    | Candidate cross-cutting route derived from the legacy pillar label       | PENDING-DMA | High              | Candidate; validate after DMA |
| IRO-1          | ESRS 2 cross-cutting DR    | Candidate cross-cutting route derived from the legacy pillar label       | PENDING-DMA | Medium            | Candidate; validate after DMA |

| Candidate GDR role(s) | Evidence object                                                                             | Boundary / value-chain cap | Evidence sufficiency | Assurance readiness |
|-----------------------|---------------------------------------------------------------------------------------------|----------------------------|----------------------|---------------------|
| GDR-A, GDR-M          | Canonical MME Section 8 evidence objects; UID/Product ID/SDGS Activity ID lineage preserved | PENDING-ASSESSMENT         | NOT ASSESSED         | NOT ASSESSED        |

**ESRS activation rule: validate entity-specific IRO and materiality before assigning a final topical DR or changing PENDING-DMA to MATERIAL-ACTIVE.**

## B09-4: Result Disclosure

Domain: Supply Chain Participation | Category: Supply Chain Collaboration, Procurement & Verification | Source: B09-4  
RESULT DISCLOSURE MME Mappings

### IFRS S1 Direct Mapping

| Reference | Official name                                                                  | Routing relevance |
|-----------|--------------------------------------------------------------------------------|-------------------|
| S1.21     | Governance Processes, Controls and Procedures                                  | High              |
| S1.22     | Oversight of Sustainability-related Risks and Opportunities                    | High              |
| S1.45     | Metrics and Targets Used to Measure and Monitor Sustainability-related Risks   | Very High         |
| S1.46     | Metrics Used by the Entity to Measure and Monitor Sustainability-related Risks | Very High         |

### IFRS S2 Direct Mapping

| Reference | Official name                                                   | Routing relevance |
|-----------|-----------------------------------------------------------------|-------------------|
| S2.27     | Climate-related Metrics and Targets                             | High              |
| S2.28     | Metrics Used to Monitor Climate-related Risks and Opportunities | High              |
| S2.29     | Greenhouse Gas Emissions                                        | Medium            |

## SASB Direct Mapping via SICS

| Disclosure topic        | Potential supporting metric             | Activity metric | Potential sectors                                                                                 |
|-------------------------|-----------------------------------------|-----------------|---------------------------------------------------------------------------------------------------|
| Business Ethics         | Audit Disclosure Count                  |                 | Manufacturing, Retail, Financial Services, Technology, Utilities, Consumer Goods, Transportation. |
| Supply Chain Management | Transparency Reporting Count            |                 |                                                                                                   |
| Data Transparency       | Supplier Governance Communication Count |                 |                                                                                                   |
| Risk Management.        | Due Diligence Disclosure Count          |                 |                                                                                                   |

## ESRS Materiality-Governed Topic Routing

| Candidate code | Route                      | Sub-topic / derivation                                                   | State       | Routing relevance | Specific DR status            |
|----------------|----------------------------|--------------------------------------------------------------------------|-------------|-------------------|-------------------------------|
| S2             | Workers in the Value Chain | Value-chain worker topic family; depth depends on available data and DMA | PENDING-DMA | High              | PENDING-DMA                   |
| G1             | Business Conduct           | Corporate culture and business-conduct sub-topic; confirm by DMA         | PENDING-DMA | High              | PENDING-DMA                   |
| GOV-4          | ESRS 2 cross-cutting DR    | Candidate cross-cutting route derived from the legacy pillar label       | PENDING-DMA | High              | Candidate; validate after DMA |
| BP-1           | ESRS 2 cross-cutting DR    | Candidate cross-cutting route derived from the legacy pillar label       | PENDING-DMA | Very High         | Candidate; validate after DMA |

| Candidate GDR role(s) | Evidence object                                                                             | Boundary / value-chain cap | Evidence sufficiency | Assurance readiness |
|-----------------------|---------------------------------------------------------------------------------------------|----------------------------|----------------------|---------------------|
| GDR-A, GDR-M          | Canonical MME Section 8 evidence objects; UID/Product ID/SDGS Activity ID lineage preserved | PENDING-ASSESSMENT         | NOT ASSESSED         | NOT ASSESSED        |

**ESRS activation rule: validate entity-specific IRO and materiality before assigning a final topical DR or changing PENDING-DMA to MATERIAL-ACTIVE.**

# B10: Water Conservation & Resource Stewardship Participation

## B10-1: Water Consumption Upload

Domain: Operational Participation | Category: Energy, Manufacturing, Water & Waste | Source: B10-1 WATER CONSUMPTION UPLOAD MME Mapping

### IFRS S1 Direct Mapping

| Reference | Official name                                                                  | Routing relevance |
|-----------|--------------------------------------------------------------------------------|-------------------|
| S1.21     | Governance Processes, Controls and Procedures                                  | High              |
| S1.22     | Oversight of Sustainability-related Risks and Opportunities                    | High              |
| S1.45     | Metrics and Targets Used to Measure and Monitor Sustainability-related Risks   | Very High         |
| S1.46     | Metrics Used by the Entity to Measure and Monitor Sustainability-related Risks | Very High         |

### IFRS S2 Direct Mapping

| Reference | Official name                                                   | Routing relevance |
|-----------|-----------------------------------------------------------------|-------------------|
| S2.23     | Climate-related Risks and Opportunities                         | Medium            |
| S2.27     | Climate-related Metrics and Targets                             | Medium            |
| S2.28     | Metrics Used to Monitor Climate-related Risks and Opportunities | Medium            |

### SASB Direct Mapping via SICS

| Disclosure topic                    | Potential supporting metric       | Activity metric | Potential sectors                                                                                     |
|-------------------------------------|-----------------------------------|-----------------|-------------------------------------------------------------------------------------------------------|
| Water Management                    | Reclaimed Water Utilization Count |                 | Food & Beverage, Chemicals, Semiconductors, Utilities, Industrial Machinery, Real Estate, Healthcare. |
| Resource Efficiency                 | Water Reuse Activity Count        |                 |                                                                                                       |
| Environmental Footprint Management. | Water Recycling Program Count     |                 |                                                                                                       |
|                                     | Circular Water Project Count      |                 |                                                                                                       |

### ESRS Materiality-Governed Topic Routing

| Candidate code | Route                             | Sub-topic / derivation                                             | State       | Routing relevance | Specific DR status            |
|----------------|-----------------------------------|--------------------------------------------------------------------|-------------|-------------------|-------------------------------|
| E3             | Water                             | Water use, including withdrawal, consumption, discharge or storage | PENDING-DMA | Very High         | PENDING-DMA                   |
| E5             | Resource Use and Circular Economy | Relevant resource-use sub-topic to be determined by DMA            | PENDING-DMA | High              | PENDING-DMA                   |
| IRO-1          | ESRS 2 cross-cutting DR           | Candidate cross-cutting route derived from the legacy pillar label | PENDING-DMA | Medium            | Candidate; validate after DMA |

| Candidate GDR role(s) | Evidence object                                                                             | Boundary / value-chain cap | Evidence sufficiency | Assurance readiness |
|-----------------------|---------------------------------------------------------------------------------------------|----------------------------|----------------------|---------------------|
| GDR-A, GDR-M          | Canonical MME Section 8 evidence objects; UID/Product ID/SDGS Activity ID lineage preserved | PENDING-ASSESSMENT         | NOT ASSESSED         | NOT ASSESSED        |

**ESRS activation rule: validate entity-specific IRO and materiality before assigning a final topical DR or changing PENDING-DMA to MATERIAL-ACTIVE.**

## B10-2: Water-saving Upgrade

Domain: Operational Participation | Category: Energy, Manufacturing, Water & Waste | Source: B10-2 WATER-SAVING UPGRADE MME Mapping

### IFRS S1 Direct Mapping

| Reference | Official name                                                                  | Routing relevance |
|-----------|--------------------------------------------------------------------------------|-------------------|
| S1.21     | Governance Processes, Controls and Procedures                                  | High              |
| S1.22     | Oversight of Sustainability-related Risks and Opportunities                    | High              |
| S1.45     | Metrics and Targets Used to Measure and Monitor Sustainability-related Risks   | Very High         |
| S1.46     | Metrics Used by the Entity to Measure and Monitor Sustainability-related Risks | Very High         |

### IFRS S2 Direct Mapping

| Reference | Official name                                                   | Routing relevance |
|-----------|-----------------------------------------------------------------|-------------------|
| S2.23     | Climate-related Risks and Opportunities                         | Medium            |
| S2.27     | Climate-related Metrics and Targets                             | Medium            |
| S2.28     | Metrics Used to Monitor Climate-related Risks and Opportunities | Medium            |

### SASB Direct Mapping via SICS

| Disclosure topic                    | Potential supporting metric              | Activity metric | Potential sectors                                                                                           |
|-------------------------------------|------------------------------------------|-----------------|-------------------------------------------------------------------------------------------------------------|
| Water Management                    | Water-saving Facility Installation Count |                 | Industrial Machinery, Food & Beverage, Chemicals, Real Estate, Utilities, Healthcare, Educational Services. |
| Resource Efficiency                 | Water Conservation Infrastructure Count  |                 |                                                                                                             |
| Environmental Footprint Management. | Water Stewardship Project Count          |                 |                                                                                                             |
|                                     | Resource Efficiency Upgrade Count        |                 |                                                                                                             |



## ESRS Materiality-Governed Topic Routing

| Candidate code | Route                             | Sub-topic / derivation                                             | State       | Routing relevance | Specific DR status            |
|----------------|-----------------------------------|--------------------------------------------------------------------|-------------|-------------------|-------------------------------|
| E3             | Water                             | Water use, including withdrawal, consumption, discharge or storage | PENDING-DMA | Very High         | PENDING-DMA                   |
| E5             | Resource Use and Circular Economy | Relevant resource-use sub-topic to be determined by DMA            | PENDING-DMA | High              | PENDING-DMA                   |
| GOV-4          | ESRS 2 cross-cutting DR           | Candidate cross-cutting route derived from the legacy pillar label | PENDING-DMA | Medium            | Candidate; validate after DMA |

| Candidate GDR role(s) | Evidence object                                                                             | Boundary / value-chain cap | Evidence sufficiency | Assurance readiness |
|-----------------------|---------------------------------------------------------------------------------------------|----------------------------|----------------------|---------------------|
| GDR-A, GDR-M, GDR-T   | Canonical MME Section 8 evidence objects; UID/Product ID/SDGS Activity ID lineage preserved | PENDING-ASSESSMENT         | NOT ASSESSED         | NOT ASSESSED        |

**ESRS activation rule: validate entity-specific IRO and materiality before assigning a final topical DR or changing PENDING-DMA to MATERIAL-ACTIVE.**

## B10-3: Water Risk Assessment

Domain: Operational Participation | Category: Energy, Manufacturing, Water & Waste | Source: B10-3 WATER RISK ASSESSMENT MME Mapping

### IFRS S1 Direct Mapping

| Reference | Official name                                                                  | Routing relevance |
|-----------|--------------------------------------------------------------------------------|-------------------|
| S1.21     | Governance Processes, Controls and Procedures                                  | Very High         |
| S1.22     | Oversight of Sustainability-related Risks and Opportunities                    | High              |
| S1.45     | Metrics and Targets Used to Measure and Monitor Sustainability-related Risks   | High              |
| S1.46     | Metrics Used by the Entity to Measure and Monitor Sustainability-related Risks | High              |

### IFRS S2 Direct Mapping

| Reference | Official name                                                   | Routing relevance |
|-----------|-----------------------------------------------------------------|-------------------|
| S2.23     | Climate-related Risks and Opportunities                         | Medium            |
| S2.27     | Climate-related Metrics and Targets                             | Medium            |
| S2.28     | Metrics Used to Monitor Climate-related Risks and Opportunities | Medium            |

## SASB Direct Mapping via SICS

| Disclosure topic                   | Potential supporting metric           | Activity metric | Potential sectors                                                                                          |
|------------------------------------|---------------------------------------|-----------------|------------------------------------------------------------------------------------------------------------|
| Water Management                   | Wastewater Treatment Activity Count   |                 | Chemicals, Food & Beverage, Semiconductors, Utilities, Mining & Metals, Industrial Machinery, Real Estate. |
| Environmental Footprint Management | Water Quality Management Count        |                 |                                                                                                            |
| Ecological Impacts                 | Pollution Prevention Initiative Count |                 |                                                                                                            |
| Pollution Prevention.              | Treatment Facility Operation Count    |                 |                                                                                                            |

## ESRS Materiality-Governed Topic Routing

| Candidate code | Route                   | Sub-topic / derivation                                             | State       | Routing relevance | Specific DR status            |
|----------------|-------------------------|--------------------------------------------------------------------|-------------|-------------------|-------------------------------|
| E3             | Water                   | Water use, including withdrawal, consumption, discharge or storage | PENDING-DMA | Very High         | PENDING-DMA                   |
| E2             | Pollution               | Relevant pollution sub-topic to be determined by DMA               | PENDING-DMA | Very High         | PENDING-DMA                   |
| GOV-4          | ESRS 2 cross-cutting DR | Candidate cross-cutting route derived from the legacy pillar label | PENDING-DMA | Medium            | Candidate; validate after DMA |

| Candidate GDR role(s) | Evidence object                                                                             | Boundary / value-chain cap | Evidence sufficiency | Assurance readiness |
|-----------------------|---------------------------------------------------------------------------------------------|----------------------------|----------------------|---------------------|
| GDR-A, GDR-M          | Canonical MME Section 8 evidence objects; UID/Product ID/SDGS Activity ID lineage preserved | PENDING-ASSESSMENT         | NOT ASSESSED         | NOT ASSESSED        |

**ESRS activation rule: validate entity-specific IRO and materiality before assigning a final topical DR or changing PENDING-DMA to MATERIAL-ACTIVE.**

## B10-4: Supplier Governance Review

Domain: Operational Participation | Category: Energy, Manufacturing, Water & Waste | Source: B10-4 WATER GOVERNANCE REVIEW MME Mapping

## IFRS S1 Direct Mapping

| Reference | Official name                                                                  | Routing relevance |
|-----------|--------------------------------------------------------------------------------|-------------------|
| S1.21     | Governance Processes, Controls and Procedures                                  | High              |
| S1.22     | Oversight of Sustainability-related Risks and Opportunities                    | High              |
| S1.45     | Metrics and Targets Used to Measure and Monitor Sustainability-related Risks   | Very High         |
| S1.46     | Metrics Used by the Entity to Measure and Monitor Sustainability-related Risks | Very High         |

## IFRS S2 Direct Mapping

| Reference | Official name                                                   | Routing relevance |
|-----------|-----------------------------------------------------------------|-------------------|
| S2.23     | Climate-related Risks and Opportunities                         | Medium            |
| S2.27     | Climate-related Metrics and Targets                             | Medium            |
| S2.28     | Metrics Used to Monitor Climate-related Risks and Opportunities | Medium            |

## SASB Direct Mapping via SICS

| Disclosure topic                   | Potential supporting metric          | Activity metric | Potential sectors                                                                                 |
|------------------------------------|--------------------------------------|-----------------|---------------------------------------------------------------------------------------------------|
| Water Management                   | Water Footprint Report Count         |                 | Food & Beverage, Chemicals, Semiconductors, Utilities, Mining & Metals, Real Estate, Agriculture. |
| Environmental Footprint Management | Water Disclosure Activity Count      |                 |                                                                                                   |
| Resource Efficiency                | Water Governance Communication Count |                 |                                                                                                   |
| Climate Adaptation.                | Water Stewardship Reporting Count    |                 |                                                                                                   |

## ESRS Materiality-Governed Topic Routing

| Candidate code | Route                   | Sub-topic / derivation                                             | State       | Routing relevance | Specific DR status            |
|----------------|-------------------------|--------------------------------------------------------------------|-------------|-------------------|-------------------------------|
| E3             | Water                   | Water use, including withdrawal, consumption, discharge or storage | PENDING-DMA | Very High         | PENDING-DMA                   |
| BP-1           | ESRS 2 cross-cutting DR | Candidate cross-cutting route derived from the legacy pillar label | PENDING-DMA | High              | Candidate; validate after DMA |
| GOV-4          | ESRS 2 cross-cutting DR | Candidate cross-cutting route derived from the legacy pillar label | PENDING-DMA | High              | Candidate; validate after DMA |

| Candidate GDR role(s) | Evidence object                                                                             | Boundary / value-chain cap | Evidence sufficiency | Assurance readiness |
|-----------------------|---------------------------------------------------------------------------------------------|----------------------------|----------------------|---------------------|
| GDR-P, GDR-A, GDR-M   | Canonical MME Section 8 evidence objects; UID/Product ID/SDGS Activity ID lineage preserved | PENDING-ASSESSMENT         | NOT ASSESSED         | NOT ASSESSED        |

**ESRS activation rule: validate entity-specific IRO and materiality before assigning a final topical DR or changing PENDING-DMA to MATERIAL-ACTIVE.**

# B11: Sustainable Finance & Green Investment Participation

## B11-1: ESG Fund Registration

Domain: Governance & Institutional Participation | Category: Carbon Data, Finance, Insurance & Governance | Source: B11-1  
ESG FUND REGISTRATION MME Mapping

### IFRS S1 Direct Mapping

| Reference | Official name                                                                  | Routing relevance |
|-----------|--------------------------------------------------------------------------------|-------------------|
| S1.21     | Governance Processes, Controls and Procedures                                  | High              |
| S1.22     | Oversight of Sustainability-related Risks and Opportunities                    | High              |
| S1.45     | Metrics and Targets Used to Measure and Monitor Sustainability-related Risks   | Very High         |
| S1.46     | Metrics Used by the Entity to Measure and Monitor Sustainability-related Risks | Very High         |

### IFRS S2 Direct Mapping

| Reference | Official name                                                   | Routing relevance |
|-----------|-----------------------------------------------------------------|-------------------|
| S2.22     | Climate-related Strategy and Decision-making                    | High              |
| S2.23     | Climate-related Risks and Opportunities                         | High              |
| S2.27     | Climate-related Metrics and Targets                             | Very High         |
| S2.28     | Metrics Used to Monitor Climate-related Risks and Opportunities | Very High         |

### SASB Direct Mapping via SICS

| Disclosure topic                                    | Potential supporting metric       | Activity metric | Potential sectors                                                                                                                    |
|-----------------------------------------------------|-----------------------------------|-----------------|--------------------------------------------------------------------------------------------------------------------------------------|
| Integration of ESG Factors in Investment Management | Green Investment Disclosure Count |                 | Asset Management & Custody Activities, Commercial Banks, Investment Banking & Brokerage, Insurance, Consumer Finance, Pension Funds. |
| Business Ethics                                     | Sustainable Finance Report Count  |                 |                                                                                                                                      |
| Systematic Risk Management.                         | ESG Portfolio Disclosure Count    |                 |                                                                                                                                      |
|                                                     | Climate Finance Reporting Count   |                 |                                                                                                                                      |

## ESRS Materiality-Governed Topic Routing

| Candidate code | Route                   | Sub-topic / derivation                                             | State       | Routing relevance | Specific DR status            |
|----------------|-------------------------|--------------------------------------------------------------------|-------------|-------------------|-------------------------------|
| GOV-4          | ESRS 2 cross-cutting DR | Candidate cross-cutting route derived from the legacy pillar label | PENDING-DMA | High              | Candidate; validate after DMA |
| BP-1           | ESRS 2 cross-cutting DR | Candidate cross-cutting route derived from the legacy pillar label | PENDING-DMA | High              | Candidate; validate after DMA |
| E1             | Climate Change          | Climate change mitigation and/or energy; confirm by DMA            | PENDING-DMA | High              | PENDING-DMA                   |

| Candidate GDR role(s) | Evidence object                                                                             | Boundary / value-chain cap | Evidence sufficiency | Assurance readiness |
|-----------------------|---------------------------------------------------------------------------------------------|----------------------------|----------------------|---------------------|
| GDR-A, GDR-M          | Canonical MME Section 8 evidence objects; UID/Product ID/SDGS Activity ID lineage preserved | PENDING-ASSESSMENT         | NOT ASSESSED         | NOT ASSESSED        |

**ESRS activation rule: validate entity-specific IRO and materiality before assigning a final topical DR or changing PENDING-DMA to MATERIAL-ACTIVE.**

## B11-2: Sustainable Loan Issuance

Domain: Governance & Institutional Participation | Category: Carbon Data, Finance, Insurance & Governance | Source: B11-2 SUSTAINABLE LOAN ISSUANCE MME Mapping

### IFRS S1 Direct Mapping

| Reference | Official name                                                                  | Routing relevance |
|-----------|--------------------------------------------------------------------------------|-------------------|
| S1.21     | Governance Processes, Controls and Procedures                                  | Very High         |
| S1.22     | Oversight of Sustainability-related Risks and Opportunities                    | Very High         |
| S1.45     | Metrics and Targets Used to Measure and Monitor Sustainability-related Risks   | High              |
| S1.46     | Metrics Used by the Entity to Measure and Monitor Sustainability-related Risks | High              |

### IFRS S2 Direct Mapping

| Reference | Official name                                                   | Routing relevance |
|-----------|-----------------------------------------------------------------|-------------------|
| S2.22     | Climate-related Strategy and Decision-making                    | Very High         |
| S2.23     | Climate-related Risks and Opportunities                         | High              |
| S2.27     | Climate-related Metrics and Targets                             | High              |
| S2.28     | Metrics Used to Monitor Climate-related Risks and Opportunities | Medium            |

## SASB Direct Mapping via SICS

| Disclosure topic                                   | Potential supporting metric          | Activity metric | Potential sectors                                                                                                     |
|----------------------------------------------------|--------------------------------------|-----------------|-----------------------------------------------------------------------------------------------------------------------|
| Integration of ESG Factors in Financing Activities | ESG Financing Activity Count         |                 | Commercial Banks, Investment Banking & Brokerage, Asset Management, Insurance, Consumer Finance, Development Finance. |
| Climate Risk Management                            | Sustainable Loan Count               |                 |                                                                                                                       |
| Capital Allocation.                                | ESG-linked Financing Count           |                 |                                                                                                                       |
|                                                    | Sustainable Capital Allocation Count |                 |                                                                                                                       |

## ESRS Materiality-Governed Topic Routing

| Candidate code | Route                   | Sub-topic / derivation                                             | State       | Routing relevance | Specific DR status            |
|----------------|-------------------------|--------------------------------------------------------------------|-------------|-------------------|-------------------------------|
| E1             | Climate Change          | Climate change mitigation and/or energy; confirm by DMA            | PENDING-DMA | High              | PENDING-DMA                   |
| GOV-4          | ESRS 2 cross-cutting DR | Candidate cross-cutting route derived from the legacy pillar label | PENDING-DMA | Very High         | Candidate; validate after DMA |
| SBM-3          | ESRS 2 cross-cutting DR | Candidate cross-cutting route derived from the legacy pillar label | PENDING-DMA | High              | Candidate; validate after DMA |

| Candidate GDR role(s) | Evidence object                                                                             | Boundary / value-chain cap | Evidence sufficiency | Assurance readiness |
|-----------------------|---------------------------------------------------------------------------------------------|----------------------------|----------------------|---------------------|
| GDR-A, GDR-M          | Canonical MME Section 8 evidence objects; UID/Product ID/SDGS Activity ID lineage preserved | PENDING-ASSESSMENT         | NOT ASSESSED         | NOT ASSESSED        |

**ESRS activation rule: validate entity-specific IRO and materiality before assigning a final topical DR or changing PENDING-DMA to MATERIAL-ACTIVE.**

## B11-3: Green Finance Participation

Domain: Governance & Institutional Participation | Category: Carbon Data, Finance, Insurance & Governance | Source: B11-3 GREEN FINANCE PARTICIPATION MME Mapping

## IFRS S1 Direct Mapping

| Reference | Official name                                                                  | Routing relevance |
|-----------|--------------------------------------------------------------------------------|-------------------|
| S1.21     | Governance Processes, Controls and Procedures                                  | Very High         |
| S1.22     | Oversight of Sustainability-related Risks and Opportunities                    | Very High         |
| S1.23     | Integration into Decision-Making                                               | High              |
| S1.46     | Metrics Used by the Entity to Measure and Monitor Sustainability-related Risks | High              |

## IFRS S2 Direct Mapping

| Reference | Official name                                | Routing relevance |
|-----------|----------------------------------------------|-------------------|
| S2.22     | Climate-related Strategy and Decision-making | Very High         |
| S2.23     | Climate-related Risks and Opportunities      | Very High         |
| S2.24     | Climate Resilience                           | High              |
| S2.27     | Climate-related Metrics and Targets          | Medium            |

## SASB Direct Mapping via SICS

| Disclosure topic              | Potential supporting metric          | Activity metric | Potential sectors                                                                                   |
|-------------------------------|--------------------------------------|-----------------|-----------------------------------------------------------------------------------------------------|
| Climate Risk Management       | Green Insurance Policy Count         |                 | Insurance, Reinsurance, Asset Management, Commercial Banks, Utilities, Infrastructure, Agriculture. |
| Environmental Risk Management | Sustainable Insurance Program Count  |                 |                                                                                                     |
| Insurance Underwriting.       | Climate Risk Coverage Count          |                 |                                                                                                     |
|                               | Environmental Liability Policy Count |                 |                                                                                                     |

## ESRS Materiality-Governed Topic Routing

| Candidate code | Route                       | Sub-topic / derivation                                                | State       | Routing relevance | Specific DR status            |
|----------------|-----------------------------|-----------------------------------------------------------------------|-------------|-------------------|-------------------------------|
| E1             | Climate Change              | Climate change mitigation and/or energy; confirm by DMA               | PENDING-DMA | Very High         | PENDING-DMA                   |
| E4             | Biodiversity and Ecosystems | Drivers of ecosystem change and/or ecosystem services; confirm by DMA | PENDING-DMA | Medium            | PENDING-DMA                   |
| GOV-4          | ESRS 2 cross-cutting DR     | Candidate cross-cutting route derived from the legacy pillar label    | PENDING-DMA | High              | Candidate; validate after DMA |

| Candidate GDR role(s) | Evidence object                                                                             | Boundary / value-chain cap | Evidence sufficiency | Assurance readiness |
|-----------------------|---------------------------------------------------------------------------------------------|----------------------------|----------------------|---------------------|
| GDR-A, GDR-M          | Canonical MME Section 8 evidence objects; UID/Product ID/SDGS Activity ID lineage preserved | PENDING-ASSESSMENT         | NOT ASSESSED         | NOT ASSESSED        |

**ESRS activation rule: validate entity-specific IRO and materiality before assigning a final topical DR or changing PENDING-DMA to MATERIAL-ACTIVE.**

## B11-4: Financial ESG Disclosure

Domain: Governance & Institutional Participation | Category: Carbon Data, Finance, Insurance & Governance | Source: B11-4 FINANCIAL ESG DISCLOSURE MME Mapping

### IFRS S1 Direct Mapping

| Reference | Official name                                                                  | Routing relevance |
|-----------|--------------------------------------------------------------------------------|-------------------|
| S1.21     | Governance Processes, Controls and Procedures                                  | Very High         |
| S1.22     | Oversight of Sustainability-related Risks and Opportunities                    | Very High         |
| S1.45     | Metrics and Targets Used to Measure and Monitor Sustainability-related Risks   | High              |
| S1.46     | Metrics Used by the Entity to Measure and Monitor Sustainability-related Risks | High              |

### IFRS S2 Direct Mapping

| Reference | Official name                                | Routing relevance |
|-----------|----------------------------------------------|-------------------|
| S2.22     | Climate-related Strategy and Decision-making | Very High         |
| S2.23     | Climate-related Risks and Opportunities      | Very High         |
| S2.27     | Climate-related Metrics and Targets          | High              |
| S2.29     | Greenhouse Gas Emissions                     | Medium            |

### SASB Direct Mapping via SICS

| Disclosure topic                                    | Potential supporting metric         | Activity metric | Potential sectors                                                                                                                                                         |
|-----------------------------------------------------|-------------------------------------|-----------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Integration of ESG Factors in Investment Management | Carbon Finance Product Count        |                 | Asset Management & Custody Activities, Investment Banking & Brokerage, Commercial Banks, Insurance, Carbon Market Operators, Development Finance, Infrastructure Finance. |
| Carbon Markets                                      | Carbon Trading Activity Count       |                 |                                                                                                                                                                           |
| Sustainable Finance.                                | Carbon Asset Management Count       |                 |                                                                                                                                                                           |
|                                                     | Climate Finance Participation Count |                 |                                                                                                                                                                           |

### ESRS Materiality-Governed Topic Routing

| Candidate code | Route                   | Sub-topic / derivation                                             | State       | Routing relevance | Specific DR status            |
|----------------|-------------------------|--------------------------------------------------------------------|-------------|-------------------|-------------------------------|
| E1             | Climate Change          | Climate change mitigation and/or energy; confirm by DMA            | PENDING-DMA | Very High         | PENDING-DMA                   |
| GOV-4          | ESRS 2 cross-cutting DR | Candidate cross-cutting route derived from the legacy pillar label | PENDING-DMA | High              | Candidate; validate after DMA |
| SBM-1          | ESRS 2 cross-cutting DR | Candidate cross-cutting route derived from the legacy pillar label | PENDING-DMA | High              | Candidate; validate after DMA |



| Candidate GDR role(s) | Evidence object                                                                             | Boundary / value-chain cap | Evidence sufficiency | Assurance readiness |
|-----------------------|---------------------------------------------------------------------------------------------|----------------------------|----------------------|---------------------|
| GDR-A, GDR-M          | Canonical MME Section 8 evidence objects; UID/Product ID/SDGS Activity ID lineage preserved | PENDING-ASSESSMENT         | NOT ASSESSED         | NOT ASSESSED        |

**ESRS activation rule: validate entity-specific IRO and materiality before assigning a final topical DR or changing PENDING-DMA to MATERIAL-ACTIVE.**

## B12: Insurance Governance & Trust Protection Participation

### B12-1: Insurance Policy Listing

Domain: Governance & Institutional Participation | Category: Carbon Data, Finance, Insurance & Governance | Source: B12-1 INSURANCE POLICY LISTING MME Mapping

#### IFRS S1 Direct Mapping

| Reference | Official name                                                                  | Routing relevance |
|-----------|--------------------------------------------------------------------------------|-------------------|
| S1.21     | Governance Processes, Controls and Procedures                                  | Very High         |
| S1.22     | Oversight of Sustainability-related Risks and Opportunities                    | Very High         |
| S1.23     | Integration into Decision-making                                               | High              |
| S1.46     | Metrics Used by the Entity to Measure and Monitor Sustainability-related Risks | Medium            |

#### IFRS S2 Direct Mapping

| Reference | Official name                           | Routing relevance |
|-----------|-----------------------------------------|-------------------|
| S2.23     | Climate-related Risks and Opportunities | High              |
| S2.24     | Climate Resilience                      | High              |
| S2.27     | Climate-related Metrics and Targets     | Medium            |

#### SASB Direct Mapping via SICS

| Disclosure topic        | Potential supporting metric         | Activity metric | Potential sectors                                                                                 |
|-------------------------|-------------------------------------|-----------------|---------------------------------------------------------------------------------------------------|
| Risk Management         | Insurance Policy Registration Count |                 | Insurance, Financial Services, Healthcare, Manufacturing, Utilities, Real Estate, Transportation. |
| Business Continuity     | Coverage Activation Count           |                 |                                                                                                   |
| Climate Risk Management | ESG Insurance Enrollment Count      |                 |                                                                                                   |

| Disclosure topic        | Potential supporting metric   | Activity metric | Potential sectors |
|-------------------------|-------------------------------|-----------------|-------------------|
| Employee Welfare        | Risk Protection Program Count |                 |                   |
| Environmental Liability |                               |                 |                   |
| Insurance Governance.   |                               |                 |                   |

### ESRS Materiality-Governed Topic Routing

| Candidate code | Route                   | Sub-topic / derivation                                                  | State       | Routing relevance | Specific DR status            |
|----------------|-------------------------|-------------------------------------------------------------------------|-------------|-------------------|-------------------------------|
| G1             | Business Conduct        | Corporate culture and business-conduct sub-topic; confirm by DMA        | PENDING-DMA | High              | PENDING-DMA                   |
| S1             | Own Workforce           | Working conditions and/or other own-workforce sub-topic; confirm by DMA | PENDING-DMA | Medium            | PENDING-DMA                   |
| GOV-4          | ESRS 2 cross-cutting DR | Candidate cross-cutting route derived from the legacy pillar label      | PENDING-DMA | Very High         | Candidate; validate after DMA |
| IRO-1          | ESRS 2 cross-cutting DR | Candidate cross-cutting route derived from the legacy pillar label      | PENDING-DMA | High              | Candidate; validate after DMA |

| Candidate GDR role(s) | Evidence object                                                                             | Boundary / value-chain cap | Evidence sufficiency | Assurance readiness |
|-----------------------|---------------------------------------------------------------------------------------------|----------------------------|----------------------|---------------------|
| GDR-P, GDR-A, GDR-M   | Canonical MME Section 8 evidence objects; UID/Product ID/SDGS Activity ID lineage preserved | PENDING-ASSESSMENT         | NOT ASSESSED         | NOT ASSESSED        |

**ESRS activation rule: validate entity-specific IRO and materiality before assigning a final topical DR or changing PENDING-DMA to MATERIAL-ACTIVE.**

## B12-2: Risk Protection

Domain: Governance & Institutional Participation | Category: Carbon Data, Finance, Insurance & Governance | Source: B12-2 RISK PROTECTION MME Mapping

### IFRS S1 Direct Mapping

| Reference | Official name                                                                  | Routing relevance |
|-----------|--------------------------------------------------------------------------------|-------------------|
| S1.21     | Governance Processes, Controls and Procedures                                  | Very High         |
| S1.22     | Oversight of Sustainability-related Risks and Opportunities                    | Very High         |
| S1.23     | Integration into Decision-making                                               | High              |
| S1.46     | Metrics Used by the Entity to Measure and Monitor Sustainability-related Risks | High              |

## IFRS S2 Direct Mapping

| Reference | Official name                                | Routing relevance |
|-----------|----------------------------------------------|-------------------|
| S2.23     | Climate-related Risks and Opportunities      | Very High         |
| S2.24     | Climate Resilience                           | Very High         |
| S2.22     | Climate-related Strategy and Decision-making | High              |
| S2.27     | Climate-related Metrics and Targets          | Medium            |

## SASB Direct Mapping via SICS

| Disclosure topic        | Potential supporting metric    | Activity metric | Potential sectors                                                                                    |
|-------------------------|--------------------------------|-----------------|------------------------------------------------------------------------------------------------------|
| Risk Management         | Risk Protection Activity Count |                 | Insurance, Financial Services, Utilities, Manufacturing, Transportation, Healthcare, Infrastructure. |
| Climate Risk Management | Coverage Activation Count      |                 |                                                                                                      |
| Business Continuity     | Resilience Program Count       |                 |                                                                                                      |
| Employee Welfare        | Stakeholder Protection Count   |                 |                                                                                                      |
| Operational Resilience  |                                |                 |                                                                                                      |
| Insurance Governance.   |                                |                 |                                                                                                      |

## ESRS Materiality-Governed Topic Routing

| Candidate code | Route                   | Sub-topic / derivation                                                  | State       | Routing relevance | Specific DR status            |
|----------------|-------------------------|-------------------------------------------------------------------------|-------------|-------------------|-------------------------------|
| GOV-4          | ESRS 2 cross-cutting DR | Candidate cross-cutting route derived from the legacy pillar label      | PENDING-DMA | Very High         | Candidate; validate after DMA |
| IRO-1          | ESRS 2 cross-cutting DR | Candidate cross-cutting route derived from the legacy pillar label      | PENDING-DMA | Very High         | Candidate; validate after DMA |
| E1             | Climate Change          | Climate change mitigation and/or energy; confirm by DMA                 | PENDING-DMA | High              | PENDING-DMA                   |
| S1             | Own Workforce           | Working conditions and/or other own-workforce sub-topic; confirm by DMA | PENDING-DMA | Medium            | PENDING-DMA                   |

| Candidate GDR role(s) | Evidence object                                                                             | Boundary / value-chain cap | Evidence sufficiency | Assurance readiness |
|-----------------------|---------------------------------------------------------------------------------------------|----------------------------|----------------------|---------------------|
| GDR-A, GDR-M          | Canonical MME Section 8 evidence objects; UID/Product ID/SDGS Activity ID lineage preserved | PENDING-ASSESSMENT         | NOT ASSESSED         | NOT ASSESSED        |

**ESRS activation rule: validate entity-specific IRO and materiality before assigning a final topical DR or changing PENDING-DMA to MATERIAL-ACTIVE.**

## B12-3: Claim Verification

Domain: Governance & Institutional Participation | Category: Carbon Data, Finance, Insurance & Governance | Source: B12-3 CLAIM VERIFICATION MME Mapping

### IFRS S1 Direct Mapping

| Reference | Official name                                                                  | Routing relevance |
|-----------|--------------------------------------------------------------------------------|-------------------|
| S1.21     | Governance Processes, Controls and Procedures                                  | Very High         |
| S1.22     | Oversight of Sustainability-related Risks and Opportunities                    | Very High         |
| S1.23     | Integration into Decision-Making                                               | High              |
| S1.46     | Metrics Used by the Entity to Measure and Monitor Sustainability-related Risks | High              |

### IFRS S2 Direct Mapping

| Reference | Official name                                         | Routing relevance |
|-----------|-------------------------------------------------------|-------------------|
| S2.21     | Governance of Climate-related Risks and Opportunities | High              |
| S2.22     | Climate-related Strategy and Decision-making          | Medium            |
| S2.27     | Climate-related Metrics and Targets                   | Medium            |

### SASB Direct Mapping via SICS

| Disclosure topic      | Potential supporting metric | Activity metric | Potential sectors                                                                                |
|-----------------------|-----------------------------|-----------------|--------------------------------------------------------------------------------------------------|
| Business Ethics       | Internal Audit Count        |                 | Financial Services, Insurance, Manufacturing, Healthcare, Utilities, Technology, Transportation. |
| Risk Management       | Control Review Count        |                 |                                                                                                  |
| Internal Controls     | Governance Assessment Count |                 |                                                                                                  |
| Regulatory Compliance | Compliance Monitoring Count |                 |                                                                                                  |
| Enterprise Resilience |                             |                 |                                                                                                  |
| Governance Systems.   |                             |                 |                                                                                                  |

### ESRS Materiality-Governed Topic Routing

| Candidate code | Route                   | Sub-topic / derivation                                             | State       | Routing relevance | Specific DR status            |
|----------------|-------------------------|--------------------------------------------------------------------|-------------|-------------------|-------------------------------|
| GOV-4          | ESRS 2 cross-cutting DR | Candidate cross-cutting route derived from the legacy pillar label | PENDING-DMA | Very High         | Candidate; validate after DMA |
| IRO-1          | ESRS 2 cross-cutting DR | Candidate cross-cutting route derived from the legacy pillar label | PENDING-DMA | High              | Candidate; validate after DMA |

| Candidate code | Route                   | Sub-topic / derivation                                             | State       | Routing relevance | Specific DR status            |
|----------------|-------------------------|--------------------------------------------------------------------|-------------|-------------------|-------------------------------|
| SBM-1          | ESRS 2 cross-cutting DR | Candidate cross-cutting route derived from the legacy pillar label | PENDING-DMA | Medium            | Candidate; validate after DMA |

| Candidate GDR role(s) | Evidence object                                                                             | Boundary / value-chain cap | Evidence sufficiency | Assurance readiness |
|-----------------------|---------------------------------------------------------------------------------------------|----------------------------|----------------------|---------------------|
| GDR-A, GDR-M          | Canonical MME Section 8 evidence objects; UID/Product ID/SDGS Activity ID lineage preserved | PENDING-ASSESSMENT         | NOT ASSESSED         | NOT ASSESSED        |

**ESRS activation rule: validate entity-specific IRO and materiality before assigning a final topical DR or changing PENDING-DMA to MATERIAL-ACTIVE.**

## B12-4: Reinsurance Collaboration

Domain: Governance & Institutional Participation | Category: Carbon Data, Finance, Insurance & Governance | Source: B12-4 REINSURANCE COLLABORATION MME Mapping

### IFRS S1 Direct Mapping

| Reference | Official name                                                                  | Routing relevance |
|-----------|--------------------------------------------------------------------------------|-------------------|
| S1.21     | Governance Processes, Controls and Procedures                                  | Very High         |
| S1.22     | Oversight of Sustainability-related Risks and Opportunities                    | Very High         |
| S1.23     | Integration into Decision-making                                               | High              |
| S1.46     | Metrics Used by the Entity to Measure and Monitor Sustainability-related Risks | Medium            |

### IFRS S2 Direct Mapping

| Reference | Official name                                | Routing relevance |
|-----------|----------------------------------------------|-------------------|
| S2.23     | Climate-related Risks and Opportunities      | Very High         |
| S2.24     | Climate Resilience                           | Very High         |
| S2.22     | Climate-related Strategy and Decision-making | High              |
| S2.27     | Climate-related Metrics and Targets          | Medium            |

### SASB Direct Mapping via SICs

| Disclosure topic          | Potential supporting metric     | Activity metric | Potential sectors                                                                                |
|---------------------------|---------------------------------|-----------------|--------------------------------------------------------------------------------------------------|
| Risk Management           | Reinsurance Collaboration Count |                 | Insurance, Reinsurance, Financial Services, Infrastructure, Utilities, Agriculture, Real Estate. |
| Insurance and Reinsurance | Risk-sharing Agreement Count    |                 |                                                                                                  |

| Disclosure topic         | Potential supporting metric     | Activity metric | Potential sectors |
|--------------------------|---------------------------------|-----------------|-------------------|
| Climate Risk Management  | Climate-risk Partnership Count  |                 |                   |
| Business Continuity      | ESG Insurance Cooperation Count |                 |                   |
| Systemic Risk Management |                                 |                 |                   |
| Stakeholder Protection.  |                                 |                 |                   |

### ESRS Materiality-Governed Topic Routing

| Candidate code | Route                   | Sub-topic / derivation                                             | State       | Routing relevance | Specific DR status            |
|----------------|-------------------------|--------------------------------------------------------------------|-------------|-------------------|-------------------------------|
| G1             | Business Conduct        | Corporate culture and business-conduct sub-topic; confirm by DMA   | PENDING-DMA | High              | PENDING-DMA                   |
| GOV-4          | ESRS 2 cross-cutting DR | Candidate cross-cutting route derived from the legacy pillar label | PENDING-DMA | Very High         | Candidate; validate after DMA |
| IRO-1          | ESRS 2 cross-cutting DR | Candidate cross-cutting route derived from the legacy pillar label | PENDING-DMA | Very High         | Candidate; validate after DMA |
| E1             | Climate Change          | Climate change mitigation and/or energy; confirm by DMA            | PENDING-DMA | High              | PENDING-DMA                   |

| Candidate GDR role(s) | Evidence object                                                                             | Boundary / value-chain cap | Evidence sufficiency | Assurance readiness |
|-----------------------|---------------------------------------------------------------------------------------------|----------------------------|----------------------|---------------------|
| GDR-A, GDR-M          | Canonical MME Section 8 evidence objects; UID/Product ID/SDGS Activity ID lineage preserved | PENDING-ASSESSMENT         | NOT ASSESSED         | NOT ASSESSED        |

**ESRS activation rule: validate entity-specific IRO and materiality before assigning a final topical DR or changing PENDING-DMA to MATERIAL-ACTIVE.**

## B13: Waste Management & Circular Economy Participation

### B13-1: Waste Classification & Reporting

Domain: Operational Participation | Category: Energy, Manufacturing, Water & Waste | Source: B13-1 Waste Classification & Reporting MME Mapping

#### IFRS S1 Direct Mapping

| Reference | Official name                                               | Routing relevance |
|-----------|-------------------------------------------------------------|-------------------|
| S1.21     | Governance Processes, Controls and Procedures               | Very High         |
| S1.22     | Oversight of Sustainability-related Risks and Opportunities | High              |

| Reference | Official name                                                                                  | Routing relevance |
|-----------|------------------------------------------------------------------------------------------------|-------------------|
| S1.45     | Metrics and Targets Used to Measure and Monitor Sustainability-related Risks and Opportunities | High              |
| S1.46     | Metrics Used to Measure and Monitor Sustainability-related Risks and Opportunities             | High              |

### IFRS S2 Direct Mapping

| Reference | Official name                           | Routing relevance |
|-----------|-----------------------------------------|-------------------|
| S2.23     | Climate-related Risks and Opportunities | Medium            |
| S2.27     | Climate-related Metrics and Targets     | Medium            |

### SASB Direct Mapping via SICS

| Disclosure topic                   | Potential supporting metric             | Activity metric                   | Potential sectors                                                               |
|------------------------------------|-----------------------------------------|-----------------------------------|---------------------------------------------------------------------------------|
| Waste Management                   | Waste Classification Activity Count     | Supplier Sourcing Volume          | Chemicals, Food & Beverage, Manufacturing, Semiconductors, Logistics, Utilities |
| Hazardous Materials Management     | Waste Reporting Submission Count        | Supplier Material Compliance Rate |                                                                                 |
| Resource Efficiency                | Waste Inventory Record Count            |                                   |                                                                                 |
| Environmental Footprint Management | Circular Economy Reporting Count        |                                   |                                                                                 |
| Circular Economy                   | Environmental Governance Activity Count |                                   |                                                                                 |
| Operational Sustainability         |                                         |                                   |                                                                                 |

### ESRS Materiality-Governed Topic Routing

| Candidate code | Route                             | Sub-topic / derivation                                             | State       | Routing relevance | Specific DR status            |
|----------------|-----------------------------------|--------------------------------------------------------------------|-------------|-------------------|-------------------------------|
| E5             | Resource Use and Circular Economy | Resource outflows (waste)                                          | PENDING-DMA | Very High         | PENDING-DMA                   |
| E2             | Pollution                         | Relevant pollution sub-topic to be determined by DMA               | PENDING-DMA | High              | PENDING-DMA                   |
| GOV-4          | ESRS 2 cross-cutting DR           | Candidate cross-cutting route derived from the legacy pillar label | PENDING-DMA | Medium            | Candidate; validate after DMA |

| Candidate GDR role(s) | Evidence object                                                                             | Boundary / value-chain cap | Evidence sufficiency | Assurance readiness |
|-----------------------|---------------------------------------------------------------------------------------------|----------------------------|----------------------|---------------------|
| GDR-A, GDR-M          | Canonical MME Section 8 evidence objects; UID/Product ID/SDGS Activity ID lineage preserved | PENDING-ASSESSMENT         | NOT ASSESSED         | NOT ASSESSED        |

**ESRS activation rule: validate entity-specific IRO and materiality before assigning a final topical DR or changing PENDING-DMA to MATERIAL-ACTIVE.**

## B13-2: Recycling Tracking

Domain: Operational Participation | Category: Energy, Manufacturing, Water & Waste | Source: B13-2 RECYCLING TRACKING MME Mapping

### IFRS S1 Direct Mapping

| Reference | Official name                                                                                  | Routing relevance |
|-----------|------------------------------------------------------------------------------------------------|-------------------|
| S1.21     | Governance Processes, Controls and Procedures                                                  | High              |
| S1.22     | Oversight of Sustainability-related Risks and Opportunities                                    | High              |
| S1.45     | Metrics and Targets Used to Measure and Monitor Sustainability-related Risks and Opportunities | High              |
| S1.46     | Metrics Used to Measure and Monitor Sustainability-related Risks and Opportunities             | High              |

### IFRS S2 Direct Mapping

| Reference | Official name                           | Routing relevance |
|-----------|-----------------------------------------|-------------------|
| S2.23     | Climate-related Risks and Opportunities | Medium            |
| S2.27     | Climate-related Metrics and Targets     | Medium            |

### SASB Direct Mapping via SICS

| Disclosure topic                   | Potential supporting metric          | Activity metric                   | Potential sectors                                                                            |
|------------------------------------|--------------------------------------|-----------------------------------|----------------------------------------------------------------------------------------------|
| Waste Management                   | Recycling Activity Count             | Supplier Sourcing Volume          | Manufacturing, Chemicals, Food & Beverage, Logistics, Utilities, Real Estate, Consumer Goods |
| Resource Efficiency                | Material Recovery Record Count       | Supplier Material Compliance Rate |                                                                                              |
| Circular Economy                   | Resource Recovery Program Count      |                                   |                                                                                              |
| Materials Sourcing                 | Recycling Disclosure Count           |                                   |                                                                                              |
| Environmental Footprint Management | Circular Economy Participation Count |                                   |                                                                                              |
| Operational Sustainability         |                                      |                                   |                                                                                              |



## ESRS Materiality-Governed Topic Routing

| Candidate code | Route                             | Sub-topic / derivation                                             | State       | Routing relevance | Specific DR status            |
|----------------|-----------------------------------|--------------------------------------------------------------------|-------------|-------------------|-------------------------------|
| E5             | Resource Use and Circular Economy | Resource outflows (waste)                                          | PENDING-DMA | Very High         | PENDING-DMA                   |
| E2             | Pollution                         | Relevant pollution sub-topic to be determined by DMA               | PENDING-DMA | Medium            | PENDING-DMA                   |
| IRO-1          | ESRS 2 cross-cutting DR           | Candidate cross-cutting route derived from the legacy pillar label | PENDING-DMA | Medium            | Candidate; validate after DMA |

| Candidate GDR role(s) | Evidence object                                                                             | Boundary / value-chain cap | Evidence sufficiency | Assurance readiness |
|-----------------------|---------------------------------------------------------------------------------------------|----------------------------|----------------------|---------------------|
| GDR-A, GDR-M          | Canonical MME Section 8 evidence objects; UID/Product ID/SDGS Activity ID lineage preserved | PENDING-ASSESSMENT         | NOT ASSESSED         | NOT ASSESSED        |

**ESRS activation rule: validate entity-specific IRO and materiality before assigning a final topical DR or changing PENDING-DMA to MATERIAL-ACTIVE.**

## B13-3: Harmless Treatment

Domain: Operational Participation | Category: Energy, Manufacturing, Water & Waste | Source: B13-3 HARMLESS TREATMENT MME Mapping

### IFRS S1 Direct Mapping

| Reference | Official name                                                                                  | Routing relevance |
|-----------|------------------------------------------------------------------------------------------------|-------------------|
| S1.21     | Governance Processes, Controls and Procedures                                                  | Very High         |
| S1.22     | Oversight of Sustainability-related Risks and Opportunities                                    | High              |
| S1.45     | Metrics and Targets Used to Measure and Monitor Sustainability-related Risks and Opportunities | High              |
| S1.46     | Metrics Used to Measure and Monitor Sustainability-related Risks and Opportunities             | High              |

### IFRS S2 Direct Mapping

| Reference | Official name                           | Routing relevance |
|-----------|-----------------------------------------|-------------------|
| S2.23     | Climate-related Risks and Opportunities | Medium            |
| S2.27     | Climate-related Metrics and Targets     | Medium            |

## SASB Direct Mapping via SICS

| Disclosure topic                   | Potential supporting metric             | Activity metric                   | Potential sectors                                                                            |
|------------------------------------|-----------------------------------------|-----------------------------------|----------------------------------------------------------------------------------------------|
| Water Management                   | Wastewater Treatment Activity Count     | Supplier Sourcing Volume          | Chemicals, Food & Beverage, Semiconductors, Utilities, Mining & Metals, Industrial Machinery |
| Environmental Footprint Management | Water Quality Management Count          | Supplier Material Compliance Rate |                                                                                              |
| Ecological Impacts                 | Pollution Prevention Initiative Count   |                                   |                                                                                              |
| Operational Efficiency             | Treatment Facility Operation Count      |                                   |                                                                                              |
| Pollution Prevention               | Environmental Compliance Activity Count |                                   |                                                                                              |
| Business Resilience                |                                         |                                   |                                                                                              |

## ESRS Materiality-Governed Topic Routing

| Candidate code | Route                             | Sub-topic / derivation                                             | State       | Routing relevance | Specific DR status |
|----------------|-----------------------------------|--------------------------------------------------------------------|-------------|-------------------|--------------------|
| E3             | Water                             | Water use, including withdrawal, consumption, discharge or storage | PENDING-DMA | Very High         | PENDING-DMA        |
| E2             | Pollution                         | Relevant pollution sub-topic to be determined by DMA               | PENDING-DMA | Very High         | PENDING-DMA        |
| E5             | Resource Use and Circular Economy | Relevant resource-use sub-topic to be determined by DMA            | PENDING-DMA | Medium            | PENDING-DMA        |

| Candidate GDR role(s) | Evidence object                                                                             | Boundary / value-chain cap | Evidence sufficiency | Assurance readiness |
|-----------------------|---------------------------------------------------------------------------------------------|----------------------------|----------------------|---------------------|
| GDR-A, GDR-M          | Canonical MME Section 8 evidence objects; UID/Product ID/SDGS Activity ID lineage preserved | PENDING-ASSESSMENT         | NOT ASSESSED         | NOT ASSESSED        |

**ESRS activation rule: validate entity-specific IRO and materiality before assigning a final topical DR or changing PENDING-DMA to MATERIAL-ACTIVE.**

## B13-4: Reuse Certification

Domain: Operational Participation | Category: Energy, Manufacturing, Water & Waste | Source: B13-4 REUSE CERTIFICATION MME Mapping

## IFRS S1 Direct Mapping

| Reference | Official name                                                                                  | Routing relevance |
|-----------|------------------------------------------------------------------------------------------------|-------------------|
| S1.21     | Governance Processes, Controls and Procedures                                                  | High              |
| S1.45     | Metrics and Targets Used to Measure and Monitor Sustainability-related Risks and Opportunities | High              |

| Reference | Official name                                                                      | Routing relevance |
|-----------|------------------------------------------------------------------------------------|-------------------|
| S1.46     | Metrics Used to Measure and Monitor Sustainability-related Risks and Opportunities | High              |

### IFRS S2 Direct Mapping

| Reference | Official name                                | Routing relevance |
|-----------|----------------------------------------------|-------------------|
| S2.22     | Climate-related Strategy and Decision-making | Medium            |
| S2.23     | Climate-related Risks and Opportunities      | Medium            |
| S2.27     | Climate-related Metrics and Targets          | Medium            |

### SASB Direct Mapping via SICS

| Disclosure topic                   | Potential supporting metric           | Activity metric                   | Potential sectors                                                                          |
|------------------------------------|---------------------------------------|-----------------------------------|--------------------------------------------------------------------------------------------|
| Resource Efficiency                | Reuse Certification Count             | Supplier Sourcing Volume          | Manufacturing, Consumer Goods, Packaging, Logistics, Retail, Electronics, Industrial Goods |
| Circular Economy                   | Circular Economy Certification Count  | Supplier Material Compliance Rate |                                                                                            |
| Waste Management                   | Material Reuse Activity Count         |                                   |                                                                                            |
| Product Lifecycle Management       | Product Life-extension Program Count  |                                   |                                                                                            |
| Materials Sourcing                 | Resource Recovery Certification Count |                                   |                                                                                            |
| Environmental Footprint Management |                                       |                                   |                                                                                            |

### ESRS Materiality-Governed Topic Routing

| Candidate code | Route                             | Sub-topic / derivation                                             | State       | Routing relevance | Specific DR status            |
|----------------|-----------------------------------|--------------------------------------------------------------------|-------------|-------------------|-------------------------------|
| E5             | Resource Use and Circular Economy | Resource outflows (waste)                                          | PENDING-DMA | Very High         | PENDING-DMA                   |
| E2             | Pollution                         | Relevant pollution sub-topic to be determined by DMA               | PENDING-DMA | Medium            | PENDING-DMA                   |
| IRO-1          | ESRS 2 cross-cutting DR           | Candidate cross-cutting route derived from the legacy pillar label | PENDING-DMA | Medium            | Candidate; validate after DMA |

| Candidate GDR role(s) | Evidence object                                                                             | Boundary / value-chain cap | Evidence sufficiency | Assurance readiness |
|-----------------------|---------------------------------------------------------------------------------------------|----------------------------|----------------------|---------------------|
| GDR-A, GDR-M          | Canonical MME Section 8 evidence objects; UID/Product ID/SDGS Activity ID lineage preserved | PENDING-ASSESSMENT         | NOT ASSESSED         | NOT ASSESSED        |

**ESRS activation rule: validate entity-specific IRO and materiality before assigning a final topical DR or changing PENDING-DMA to MATERIAL-ACTIVE.**

## B14: ESG Risk Governance & Internal Control Participation

### B14-1: ESG Risk Governance Framework

Domain: Governance & Institutional Participation | Category: Carbon Data, Finance, Insurance & Governance | Source: B14-1 ESG RISK GOVERNANCE FRAMEWORK MME Mapping

#### IFRS S1 Direct Mapping

| Reference | Official name                                               | Routing relevance |
|-----------|-------------------------------------------------------------|-------------------|
| S1.21     | Governance Processes, Controls and Procedures               | Very High         |
| S1.22     | Oversight of Sustainability-related Risks and Opportunities | Very High         |
| S1.23     | Integration into Decision-Making                            | Very High         |
| S1.24     | Governance Responsibilities                                 | High              |

#### IFRS S2 Direct Mapping

| Reference | Official name                                         | Routing relevance |
|-----------|-------------------------------------------------------|-------------------|
| S2.21     | Governance of Climate-related Risks and Opportunities | Very High         |
| S2.22     | Climate-related Strategy and Decision-making          | High              |
| S2.23     | Climate-related Risks and Opportunities               | High              |

#### SASB Direct Mapping via SICS

| Disclosure topic                   | Potential supporting metric       | Activity metric                   | Potential sectors                                                                                    |
|------------------------------------|-----------------------------------|-----------------------------------|------------------------------------------------------------------------------------------------------|
| Governance of Sustainability Risks | ESG Governance Framework Count    | Supplier Sourcing Volume          | Financial Services, Manufacturing, Utilities, Healthcare, Technology, Transportation, Consumer Goods |
| Business Ethics                    | Governance Policy Count           | Supplier Material Compliance Rate |                                                                                                      |
| Risk Management                    | ESG Committee Establishment Count |                                   |                                                                                                      |

| Disclosure topic      | Potential supporting metric   | Activity metric | Potential sectors |
|-----------------------|-------------------------------|-----------------|-------------------|
| Enterprise Resilience | Risk Governance Program Count |                 |                   |
| Regulatory Compliance |                               |                 |                   |
| Internal Controls     |                               |                 |                   |

### ESRS Materiality-Governed Topic Routing

| Candidate code | Route                   | Sub-topic / derivation                                             | State       | Routing relevance | Specific DR status            |
|----------------|-------------------------|--------------------------------------------------------------------|-------------|-------------------|-------------------------------|
| GOV-4          | ESRS 2 cross-cutting DR | Candidate cross-cutting route derived from the legacy pillar label | PENDING-DMA | Very High         | Candidate; validate after DMA |
| IRO-1          | ESRS 2 cross-cutting DR | Candidate cross-cutting route derived from the legacy pillar label | PENDING-DMA | High              | Candidate; validate after DMA |
| SBM-3          | ESRS 2 cross-cutting DR | Candidate cross-cutting route derived from the legacy pillar label | PENDING-DMA | Medium            | Candidate; validate after DMA |

| Candidate GDR role(s) | Evidence object                                                                             | Boundary / value-chain cap | Evidence sufficiency | Assurance readiness |
|-----------------------|---------------------------------------------------------------------------------------------|----------------------------|----------------------|---------------------|
| GDR-P, GDR-A, GDR-M   | Canonical MME Section 8 evidence objects; UID/Product ID/SDGS Activity ID lineage preserved | PENDING-ASSESSMENT         | NOT ASSESSED         | NOT ASSESSED        |

**ESRS activation rule: validate entity-specific IRO and materiality before assigning a final topical DR or changing PENDING-DMA to MATERIAL-ACTIVE.**

## B14-2: Green Asset Allocation Policy

Domain: Governance & Institutional Participation | Category: Carbon Data, Finance, Insurance & Governance | Source: B14-2 GREEN ASSET ALLOCATION POLICY MME Mapping

### IFRS S1 Direct Mapping

| Reference | Official name                                               | Routing relevance |
|-----------|-------------------------------------------------------------|-------------------|
| S1.21     | Governance Processes, Controls and Procedures               | Very High         |
| S1.22     | Oversight of Sustainability-related Risks and Opportunities | Very High         |
| S1.23     | Integration into Decision-Making                            | Very High         |
| S1.25     | Strategy and Resource Allocation Decisions                  | Very High         |

### IFRS S2 Direct Mapping

| Reference | Official name                                | Routing relevance |
|-----------|----------------------------------------------|-------------------|
| S2.22     | Climate-related Strategy and Decision-making | Very High         |

| Reference | Official name                           | Routing relevance |
|-----------|-----------------------------------------|-------------------|
| S2.23     | Climate-related Risks and Opportunities | High              |
| S2.24     | Climate Resilience                      | Medium            |
| S2.27     | Climate-related Metrics and Targets     | Medium            |

### SASB Direct Mapping via SICS

| Disclosure topic      | Potential supporting metric               | Activity metric                   | Potential sectors                                                                                                         |
|-----------------------|-------------------------------------------|-----------------------------------|---------------------------------------------------------------------------------------------------------------------------|
| Sustainable Finance   | Sustainable Investment Policy Count       | Supplier Sourcing Volume          | Asset Management, Commercial Banks, Investment Banking, Insurance, Pension Funds, Financial Services, Development Finance |
| Investment Governance | Green Allocation Policy Count             | Supplier Material Compliance Rate |                                                                                                                           |
| Capital Allocation    | ESG Portfolio Governance Count            |                                   |                                                                                                                           |
| Risk Management       | Sustainable Asset Allocation Review Count |                                   |                                                                                                                           |
| Climate Finance       |                                           |                                   |                                                                                                                           |
| ESG Integration       |                                           |                                   |                                                                                                                           |

### ESRS Materiality-Governed Topic Routing

| Candidate code | Route                   | Sub-topic / derivation                                             | State       | Routing relevance | Specific DR status            |
|----------------|-------------------------|--------------------------------------------------------------------|-------------|-------------------|-------------------------------|
| GOV-4          | ESRS 2 cross-cutting DR | Candidate cross-cutting route derived from the legacy pillar label | PENDING-DMA | Very High         | Candidate; validate after DMA |
| SBM-1          | ESRS 2 cross-cutting DR | Candidate cross-cutting route derived from the legacy pillar label | PENDING-DMA | High              | Candidate; validate after DMA |
| IRO-1          | ESRS 2 cross-cutting DR | Candidate cross-cutting route derived from the legacy pillar label | PENDING-DMA | High              | Candidate; validate after DMA |

| Candidate GDR role(s) | Evidence object                                                                             | Boundary / value-chain cap | Evidence sufficiency | Assurance readiness |
|-----------------------|---------------------------------------------------------------------------------------------|----------------------------|----------------------|---------------------|
| GDR-P, GDR-A, GDR-M   | Canonical MME Section 8 evidence objects; UID/Product ID/SDGS Activity ID lineage preserved | PENDING-ASSESSMENT         | NOT ASSESSED         | NOT ASSESSED        |

**ESRS activation rule: validate entity-specific IRO and materiality before assigning a final topical DR or changing PENDING-DMA to MATERIAL-ACTIVE.**

## B14-3: Net-Zero Commitments & Roadmaps

Domain: Governance & Institutional Participation | Category: Carbon Data, Finance, Insurance & Governance | Source: B14-3 NET-ZERO COMMITMENTS & ROADMAPS MME Mapping

### IFRS S1 Direct Mapping

| Reference | Official name                                                                      | Routing relevance |
|-----------|------------------------------------------------------------------------------------|-------------------|
| S1.22     | Oversight of Sustainability-related Risks and Opportunities                        | Very High         |
| S1.23     | Integration into Decision-Making                                                   | Very High         |
| S1.25     | Strategy and Resource Allocation Decisions                                         | Very High         |
| S1.46     | Metrics Used to Measure and Monitor Sustainability-related Risks and Opportunities | High              |

### IFRS S2 Direct Mapping

| Reference | Official name                                         | Routing relevance |
|-----------|-------------------------------------------------------|-------------------|
| S2.21     | Governance of Climate-related Risks and Opportunities | Very High         |
| S2.22     | Climate-related Strategy and Decision-making          | Very High         |
| S2.23     | Climate-related Risks and Opportunities               | Very High         |
| S2.24     | Climate Resilience                                    | High              |
| S2.27     | Climate-related Metrics and Targets                   | Very High         |

### SASB Direct Mapping via SICS

| Disclosure topic         | Potential supporting metric     | Activity metric                   | Potential sectors                                                                                 |
|--------------------------|---------------------------------|-----------------------------------|---------------------------------------------------------------------------------------------------|
| Climate Strategy         | Net-Zero Commitment Count       | Supplier Sourcing Volume          | Energy, Utilities, Financial Services, Manufacturing, Transportation, Real Estate, Consumer Goods |
| Climate Risk Management  | Climate Roadmap Count           | Supplier Material Compliance Rate |                                                                                                   |
| Greenhouse Gas Emissions | Transition Plan Count           |                                   |                                                                                                   |
| Business Resilience      | Climate Governance Review Count |                                   |                                                                                                   |
| Energy Management        |                                 |                                   |                                                                                                   |
| Sustainable Finance      |                                 |                                   |                                                                                                   |

### ESRS Materiality-Governed Topic Routing

| Candidate code | Route                   | Sub-topic / derivation                                             | State       | Routing relevance | Specific DR status            |
|----------------|-------------------------|--------------------------------------------------------------------|-------------|-------------------|-------------------------------|
| E1             | Climate Change          | Climate change mitigation and/or energy; confirm by DMA            | PENDING-DMA | Very High         | PENDING-DMA                   |
| GOV-4          | ESRS 2 cross-cutting DR | Candidate cross-cutting route derived from the legacy pillar label | PENDING-DMA | High              | Candidate; validate after DMA |

| Candidate code | Route                   | Sub-topic / derivation                                             | State       | Routing relevance | Specific DR status            |
|----------------|-------------------------|--------------------------------------------------------------------|-------------|-------------------|-------------------------------|
| SBM-3          | ESRS 2 cross-cutting DR | Candidate cross-cutting route derived from the legacy pillar label | PENDING-DMA | High              | Candidate; validate after DMA |
| IRO-1          | ESRS 2 cross-cutting DR | Candidate cross-cutting route derived from the legacy pillar label | PENDING-DMA | High              | Candidate; validate after DMA |

| Candidate GDR role(s) | Evidence object                                                                             | Boundary / value-chain cap | Evidence sufficiency | Assurance readiness |
|-----------------------|---------------------------------------------------------------------------------------------|----------------------------|----------------------|---------------------|
| GDR-A, GDR-M, GDR-T   | Canonical MME Section 8 evidence objects; UID/Product ID/SDGS Activity ID lineage preserved | PENDING-ASSESSMENT         | NOT ASSESSED         | NOT ASSESSED        |

**ESRS activation rule: validate entity-specific IRO and materiality before assigning a final topical DR or changing PENDING-DMA to MATERIAL-ACTIVE.**

## B14-4: Internal Control & Audit Tracking

Domain: Governance & Institutional Participation | Category: Carbon Data, Finance, Insurance & Governance | Source: B14-4 INTERNAL CONTROL & AUDIT TRACKING MME Mapping

### IFRS S1 Direct Mapping

| Reference | Official name                                                                      | Routing relevance |
|-----------|------------------------------------------------------------------------------------|-------------------|
| S1.21     | Governance Processes, Controls and Procedures                                      | Very High         |
| S1.22     | Oversight of Sustainability-related Risks and Opportunities                        | Very High         |
| S1.23     | Integration into Decision-Making                                                   | High              |
| S1.46     | Metrics Used to Measure and Monitor Sustainability-related Risks and Opportunities | High              |

### IFRS S2 Direct Mapping

| Reference | Official name                                         | Routing relevance |
|-----------|-------------------------------------------------------|-------------------|
| S2.21     | Governance of Climate-related Risks and Opportunities | High              |
| S2.22     | Climate-related Strategy and Decision-making          | Medium            |
| S2.27     | Climate-related Metrics and Targets                   | Medium            |

### SASB Direct Mapping via SICS

| Disclosure topic | Potential supporting metric | Activity metric          | Potential sectors                                                                               |
|------------------|-----------------------------|--------------------------|-------------------------------------------------------------------------------------------------|
| Business Ethics  | Internal Audit Count        | Supplier Sourcing Volume | Financial Services, Insurance, Manufacturing, Healthcare, Utilities, Technology, Transportation |



| Disclosure topic      | Potential supporting metric | Activity metric                   | Potential sectors |
|-----------------------|-----------------------------|-----------------------------------|-------------------|
| Risk Management       | Control Review Count        | Supplier Material Compliance Rate |                   |
| Internal Controls     | Governance Assessment Count |                                   |                   |
| Regulatory Compliance | Compliance Monitoring Count |                                   |                   |
| Enterprise Resilience |                             |                                   |                   |
| Governance Systems    |                             |                                   |                   |

### ESRS Materiality-Governed Topic Routing

| Candidate code | Route                   | Sub-topic / derivation                                             | State       | Routing relevance | Specific DR status            |
|----------------|-------------------------|--------------------------------------------------------------------|-------------|-------------------|-------------------------------|
| GOV-4          | ESRS 2 cross-cutting DR | Candidate cross-cutting route derived from the legacy pillar label | PENDING-DMA | Very High         | Candidate; validate after DMA |
| IRO-1          | ESRS 2 cross-cutting DR | Candidate cross-cutting route derived from the legacy pillar label | PENDING-DMA | High              | Candidate; validate after DMA |
| SBM-1          | ESRS 2 cross-cutting DR | Candidate cross-cutting route derived from the legacy pillar label | PENDING-DMA | Medium            | Candidate; validate after DMA |

| Candidate GDR role(s) | Evidence object                                                                             | Boundary / value-chain cap | Evidence sufficiency | Assurance readiness |
|-----------------------|---------------------------------------------------------------------------------------------|----------------------------|----------------------|---------------------|
| GDR-P, GDR-A, GDR-M   | Canonical MME Section 8 evidence objects; UID/Product ID/SDGS Activity ID lineage preserved | PENDING-ASSESSMENT         | NOT ASSESSED         | NOT ASSESSED        |

**ESRS activation rule: validate entity-specific IRO and materiality before assigning a final topical DR or changing PENDING-DMA to MATERIAL-ACTIVE.**

## PART 3 - RELEASE AND CHANGE GOVERNANCE

- Revalidate when IFRS S1/S2, SASB Standards, SICS, the final revised ESRS, MME methodology or task evidence rules change.
- Preserve source hash, prior mapping, reviewer, effective date and rationale.
- Do not convert Routing Relevance into a compliance, sufficiency or assurance conclusion.

## CLOSING GOVERNANCE STATEMENT

### External Status Statement

The external status of these Guidelines shall be determined solely by formal publications or announcements issued by the relevant standard-setting or regulatory bodies.

Applicable European Union law and the final legally effective ESRS remain controlling. EMJ.NEXUS controls only its internal candidate routing, evidence-lineage, decision-state and release procedures.