

EMJ.NEXUS

INSTITUTIONAL GUIDE SERIES

128 MME MAPPING

IFRS ISSB + SASB
DIRECT MAPPING

TNFD DIRECT MAPPING
GUIDELINES

From Participation to Evidence.
From Evidence to Trust.

DMG03 / TNFD

PUBLICATION MASTER v1.0

EMJ.LIFE



128 MME MAPPING

IFRS ISSB + SASB TO TNFD

DIRECT MAPPING GUIDELINES

From Participation to Evidence. From Evidence to Trust.

Governance-controlled nature-routing and LEAP evidence edition

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Route status: Candidate routing only; entity applicability, materiality and evidence review required

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AUTHORITY RULE Official IFRS Foundation and TNFD publications control all official requirements, identifiers and definitions. The TNFD governance master v1.1 controls this guideline. This document controls task-level candidate routing and evidence preparation only.

PROHIBITED CLAIM No task route, LEAP phase, routing key, evidence object, hash or workflow state independently establishes materiality, a complete disclosure, compliance, assurance, certification or endorsement.

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EMJ.LIFE develops and governs Pre-Disclosure Evidence Infrastructure designed to convert verified participation and operational activity records into identity-bound, machine-verifiable evidence. Its work focuses on the upstream conditions required for defensible sustainability disclosure, assurance readiness, due diligence, value-chain traceability and institutional decision-usefulness.

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1	Official IFRS S1, IFRS S2, SASB, SICS and TNFD publications	Control official requirements, definitions, identifiers and recommended disclosures
2	EMJ.NEXUS Institutional Interoperability Protocol v1.1	Controls TNFD interoperability, versions, materiality lenses, evidence fields, states and release gates
3	This DMG03 guideline	Controls the normalized task-level candidate routes for the 128 MME set
4	128 individual MME Mapping documents	Provide task definitions, evidence objects and legacy route inputs; must be corrected where they conflict with priorities 1-3
5	Complete Mapping Registry and machine-readable outputs	Derived outputs only; must be reproducible and cannot override controlled sources

INDEPENDENT PUBLICATION CONTROL

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These two publication-control pages were inserted into the locked PDF without reflowing the original mapping pages. The original MME task content, sequence and page appearance remain unchanged, except that DMG01 page 5 is cleanly reconstructed from its locked DOCX source to remove a duplicate text-layer artifact while retaining the same substantive wording.

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0.4 Document role

- Normalize the existing task-level TNFD pillar and LEAP labels under the final v1.1 governance master.
- Connect each normalized TNFD route to the corresponding official IFRS S1 candidate range and climate-conditional IFRS S2 range.
- Separate task routing, entity industry classification, materiality decisions, evidence sufficiency and assurance readiness.
- Provide the executable task-by-task source for correcting the TNFD portions of the 128 individual DOCX files and derivative registry.
- Preserve NO-DEFAULT-ROUTE when the source task contains only a conditional activation statement and no default pillar or LEAP route.

PART 1 - PURPOSE, SCOPE AND CONTROLLED ROUTING ARCHITECTURE

1.1 Scope and Applicability

These Guidelines apply to the TNFD routing portions of the 128 MME task mappings, their controlled registries, machine-readable outputs, evidence packages and release workflows. A task-level route establishes candidate route availability only; entity applicability, the selected materiality lens, materiality outcome, evidence sufficiency and assurance readiness remain separate decisions.

1.2 Purpose and Authority

The purpose of these Guidelines is to translate the requirements, control principles, and decision boundaries established by EMJ-ISSB-TNFD-INTEGRATION-2026-MASTER v1.1 Final Verified Governance Master into consistent, traceable, and operational rules for IFRS ISSB and SASB direct mapping to TNFD candidate nature-related disclosure and evidence 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.

These Guidelines constitute mandatory internal mapping, routing, classification, and control requirements for EMJ.NEXUS governed datasets and controlled deliverables. No task-level document, registry entry, system-generated output, or implementation decision may override, expand, or bypass the applicable Governance Master, authoritative source requirements, materiality controls, version controls, or release gates.

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.

In relation to external standards, these Guidelines provide non-authoritative implementation support only. They do not constitute official guidance, interpretation, endorsement, certification, assurance conclusions, or legal advice issued or recognized by the relevant standard-setting or regulatory bodies. Any official citation, adoption, or recognition shall be determined solely by reference to documents or announcements formally issued by the relevant standard-setting or regulatory body.

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 Route Sequence

Stage	Controlled action	Output
1. Task evidence	Start from the canonical MME task, evidence object and recorded boundary	Integrity-Controlled Evidence Object or controlled null reason
2. Nature interface	Test whether the task has dependencies, impacts, risks or opportunities connected to nature	CANDIDATE-ROUTE or NO-DEFAULT-ROUTE
3. TNFD route	Select candidate pillar and LEAP phase without declaring applicability or materiality	Pillar range and LEAP component range
4. Industry route	Determine relevant entity industries; do not infer official SICS from an activity alone	Official SICS decision or EMJ_ROUTING_ALIAS
5. Materiality	Select TNFD_FINANCIAL, TNFD_IMPACT or TNFD_DOUBLE and perform the corresponding assessment	Compatible pending, active, rejected or reassessment state
6. Evidence and release	Complete the 17 logical fields, human review and applicable release gates	Internal RELEASED status only

1.4 Route Availability versus Materiality State

Control	Meaning	Restriction
CANDIDATE-ROUTE	A possible task-to-TNFD relationship exists	Not an applicability or materiality conclusion
NO-DEFAULT-ROUTE	No default task-level TNFD pillar or LEAP route is assigned	Internal route-availability flag; reassessment is allowed only with documented entity facts
PENDING-FINANCIAL-MA	Financial materiality assessment is incomplete	Only TNFD_FINANCIAL or ISSB_FINANCIAL
PENDING-IMPACT-MA	Impact materiality assessment is incomplete	Only TNFD_IMPACT
PENDING-DMA	Combined financial and impact assessment is incomplete	Only TNFD_DOUBLE or ESRS_DOUBLE
MATERIAL-ACTIVE	An authorised entity decision activates the route	Does not establish disclosure completeness
NON-MATERIAL-REJECTED	An authorised entity decision rejects the route	Immutable decision record and reassessment trigger required

STATE BOUNDARY DMG03 assigns CANDIDATE-ROUTE or NO-DEFAULT-ROUTE only. It does not pre-assign a final materiality lens or convert candidate routes into MATERIAL-ACTIVE. PENDING-DMA is never used as the universal TNFD default.

1.5 IFRS S2 Climate Condition

Every IFRS S2 reference in the task profiles is conditional. It activates only when the nature-related dependency, impact, risk or opportunity is also a climate-related risk or opportunity within IFRS S2 scope. The operative IFRS S2 body ends at paragraph 37; S2.38-S2.48 are prohibited.

PART 2 - TNFD AND IFRS CANDIDATE BRIDGE REGISTRIES

2.1 TNFD recommended-disclosure pillar bridge

TNFD pillar	Recommended disclosures	Controlled subject	IFRS S1 candidate	IFRS S2 conditional candidate
Governance	A-C	Board oversight; management role; human rights and stakeholder engagement	S1 26-27	S2 5-7, climate linkage required
Strategy	A-D	Identified issues; effects; resilience; priority locations	S1 28-42	S2 8-23, climate linkage required
Risk and impact management	A(i), A(ii), B, C	Direct operations and value-chain assessment; management; ERM integration	S1 43-44	S2 24-26, climate linkage required
Metrics and targets	A-C	Risk and opportunity metrics; dependency and impact metrics; targets and performance	S1 45-53	S2 27-37, climate linkage required

DISCLOSURE-ID CONTROL Legacy task sources contain pillar-level labels, not reliable recommended-disclosure-level determinations. DMG03 therefore retains the official pillar ranges. A specific TNFD disclosure ID is selected only after entity applicability, materiality and evidence-role review.

2.2 LEAP candidate evidence bridge

LEAP phase	Components	Controlled function	IFRS S1 candidate	IFRS S2 conditional candidate
Locate	L1-L4	Value-chain span; nature-interface screening; sensitive locations	S1 30-32, 44(a)(i)	S2 10-13, 25(a)(i), climate linkage required
Evaluate	E1-E4	Assets, ecosystem services, impact drivers, dependencies and impacts	S1 30-33, 44(a)	S2 10-14, 25(a), climate linkage required
Assess	A1-A4	Risks, opportunities, prioritisation and financial materiality	S1 30-42, 44	S2 10-22, 25, climate linkage required
Prepare	P1-P4	Strategy, resources, targets, performance, reporting and presentation	S1 27, 33-42, 45-53	S2 6, 14-23, 27-37, climate linkage required

LEAP BOUNDARY LEAP supports identification and assessment of nature-related issues. It is not a financial audit, assurance or certification standard. A LEAP output remains a candidate evidence bridge until its boundary, method, materiality lens and evidence role are documented.

PART 3 - SICS, MATERIALITY AND EVIDENCE CONTROLS

3.1 SASB and SICS routing rule

A task describes an activity or evidence object; it does not by itself determine the reporting entity's industry. Each task profile therefore uses only ALL-CROSS or ALL-CORE as an EMJ_ROUTING_ALIAS. Official SICS codes must be selected from the entity's business model and activities, validated against the official industry meaning and retained in a separate applicability decision.

Routing key	Type	Controlled use	Official SICS treatment
ALL-CROSS	EMJ_ROUTING_ALIAS	General cross-topic candidate routing	No official code is implied; entity-selected industries required
ALL-CORE	EMJ_ROUTING_ALIAS	Cross-industry climate candidate routing	No official code is implied; climate linkage and entity-selected industries required
Official SICS code	OFFICIAL_SICS	Industry-specific SASB topic and metric review	Code and official name must match; applicability remains entity-specific

3.2 Materiality lenses

Lens	Controlled use	Compatible pending state
TNFD_FINANCIAL	Nature-related dependencies and impacts insofar as they create financially material risks or opportunities	PENDING-FINANCIAL-MA
TNFD_IMPACT	Additional impact lens where required or selected	PENDING-IMPACT-MA
TNFD_DOUBLE	Combined financial and impact assessment records	PENDING-DMA
ISSB_FINANCIAL	Separate investor-focused IFRS S1 material-information decision	PENDING-FINANCIAL-MA

3.3 Operational evidence fields

Control group	Logical fields	Minimum rule
Identity and route	task_id; routing_key; topic_route; official_source_locator; sub_topic_family; leap_component	Canonical task/version; official source version; route type and rationale; controlled null reason where absent
Decision	materiality_control; iro_id; decision_log_id; routing_relevance	Lens/state compatibility; entity decision owner, date, period, rationale and reassessment trigger
Evidence	evidence_role; evidence_object; boundary; value_chain_scope_control	Identity, timestamp, source, verifier outcome, integrity reference, lineage, geography, value chain and limitations
Quality and release	evidence_sufficiency; assurance_readiness; review_metadata	Separate ratings; human reviewer; source versions; change reason; superseded record and release state

The master retains 17 logical fields. The existing 38-field registry may continue as the physical implementation only where every TNFD control can be reproduced from explicit fields or documented structured subfields. No migration may silently overwrite historical values.

INTEGRITY BOUNDARY An Integrity-Controlled Evidence Object supports identity, lineage and integrity from a defined lifecycle point. It does not prove that originating information was complete, accurate, material, compliant or externally assured.

PART 4 - HOW TO USE THE 128 TASK PROFILES

- Locate the task code and confirm the source task version and SHA-256 in the derivative control register.
- Read Route availability first. NO-DEFAULT-ROUTE means the task has no default TNFD pillar or LEAP route, even if a future activation condition is recorded.
- Use the task's mapping classification and activation condition as source-derived context, not as an official TNFD category or materiality decision.
- For each listed pillar, use only the official recommendation range shown. Select specific recommended disclosures only after the entity review.
- For each LEAP phase, determine the applicable component and preserve the evidence boundary and method. A phase label does not imply completion of all components.
- Treat every IFRS S2 candidate as climate-conditional and record the climate-linkage decision before activation.
- Select the materiality lens, use the compatible pending state, and retain the decision log before changing a route to MATERIAL-ACTIVE or NON-MATERIAL-REJECTED.
- Rate routing relevance, evidence sufficiency and assurance readiness separately; do not infer one from another.

Profile field	Interpretation
Source strength	Legacy task-source label retained for lineage; not an official TNFD rating
Routing relevance	Normalized DMG03 value: HIGH, MEDIUM, CONDITIONAL or NO-ROUTE
Specific disclosure status	ENTITY-SELECTION-REQUIRED until the entity selects the applicable TNFD recommendation
Evidence sufficiency	NOT-ASSESSED at guideline level
Assurance readiness	NOT-ASSESSED at guideline level

A01: Exhibition Participation

A01-1: Green Ticket

Domain: Event Participation | Category: Events & Public Engagement | Source: A01-1 Green Ticket MME Mapping(2).docx

Control	Value	Control	Value
Route availability	CANDIDATE-ROUTE	Materiality lens	ENTITY-SELECTION-REQUIRED
Routing key	ALL-CROSS / EMJ_ROUTING_ALIAS	Climate linkage	NOT-ESTABLISHED
Specific disclosure	ENTITY-SELECTION-REQUIRED	Quality status	Evidence: NOT-ASSESSED Assurance: NOT-ASSESSED

Source-derived classification: Nature Awareness and Exposure Mapping

TNFD pillar	Recommendation range	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Governance	A-C	S1 26-27	S2 5-7, climate linkage required	MEDIUM (Medium)
Strategy	A-D	S1 28-42	S2 8-23, climate linkage required	MEDIUM (Medium)
Metrics and targets	A-C	S1 45-53	S2 27-37, climate linkage required	MEDIUM (Medium)

LEAP phase	Components	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Locate	L1-L4	S1 30-32, 44(a)(i)	S2 10-13, 25(a)(i), climate linkage required	CONDITIONAL (Conditional)
Evaluate	E1-E4	S1 30-33, 44(a)	S2 10-14, 25(a), climate linkage required	CONDITIONAL (Conditional)
Assess	A1-A4	S1 30-42, 44	S2 10-22, 25, climate linkage required	CONDITIONAL (Conditional)
Prepare	P1-P4	S1 27, 33-42, 45-53	S2 6, 14-23, 27-37, climate linkage required	CONDITIONAL (Conditional)

ACTIVATION CONDITION Candidate routing activates only after the entity documents the nature interface, applicable TNFD recommendation, selected materiality lens and evidence role.

Control note: General cross-topic route; official SICS selection remains entity-specific. A specific TNFD recommended disclosure, official SICS code or IFRS S2 route requires a separate entity decision log.

A01-2: Public-Welfare Interaction

Domain: Event Participation | Category: Events & Public Engagement | Source: A01-2 Public-Welfare Interaction MME Mapping(1).docx

Control	Value	Control	Value
Route availability	CANDIDATE-ROUTE	Materiality lens	ENTITY-SELECTION-REQUIRED
Routing key	ALL-CROSS / EMJ_ROUTING_ALIAS	Climate linkage	NOT-ESTABLISHED
Specific disclosure	ENTITY-SELECTION-REQUIRED	Quality status	Evidence: NOT-ASSESSED Assurance: NOT-ASSESSED

Source-derived classification: UNSPECIFIED-CANDIDATE-NATURE-ROUTE

TNFD pillar	Recommendation range	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Governance	A-C	S1 26-27	S2 5-7, climate linkage required	MEDIUM (Medium)
Strategy	A-D	S1 28-42	S2 8-23, climate linkage required	MEDIUM (Medium)
Metrics and targets	A-C	S1 45-53	S2 27-37, climate linkage required	MEDIUM (Medium)

LEAP phase	Components	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Locate	L1-L4	S1 30-32, 44(a)(i)	S2 10-13, 25(a)(i), climate linkage required	CONDITIONAL (Conditional)
Evaluate	E1-E4	S1 30-33, 44(a)	S2 10-14, 25(a), climate linkage required	CONDITIONAL (Conditional)
Assess	A1-A4	S1 30-42, 44	S2 10-22, 25, climate linkage required	CONDITIONAL (Conditional)
Prepare	P1-P4	S1 27, 33-42, 45-53	S2 6, 14-23, 27-37, climate linkage required	CONDITIONAL (Conditional)

ACTIVATION CONDITION Only when the public-welfare campaign or NGO booth interacts with subjects of ecological biodiversity, forestation, marine preservation, circular economy, or natural capital stewardship.

Control note: General cross-topic route; official SICS selection remains entity-specific. A specific TNFD recommended disclosure, official SICS code or IFRS S2 route requires a separate entity decision log.

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

Domain: Event Participation | Category: Events & Public Engagement | Source: A01-3 Eco-Cup (One-Day) MME Mapping(1) (3).docx

Control	Value	Control	Value
Route availability	CANDIDATE-ROUTE	Materiality lens	ENTITY-SELECTION-REQUIRED
Routing key	ALL-CROSS / EMJ_ROUTING_ALIAS	Climate linkage	NOT-ESTABLISHED
Specific disclosure	ENTITY-SELECTION-REQUIRED	Quality status	Evidence: NOT-ASSESSED Assurance: NOT-ASSESSED

Source-derived classification: Conditional Nature-related Mobility Evidence

TNFD pillar	Recommendation range	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Governance	A-C	S1 26-27	S2 5-7, climate linkage required	CONDITIONAL (Conditional)
Strategy	A-D	S1 28-42	S2 8-23, climate linkage required	CONDITIONAL (Conditional)
Risk and impact management	A(i), A(ii), B, C	S1 43-44	S2 24-26, climate linkage required	CONDITIONAL (Conditional)
Metrics and targets	A-C	S1 45-53	S2 27-37, climate linkage required	CONDITIONAL (Conditional)

LEAP phase	Components	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Locate	L1-L4	S1 30-32, 44(a)(i)	S2 10-13, 25(a)(i), climate linkage required	CONDITIONAL (Low)
Evaluate	E1-E4	S1 30-33, 44(a)	S2 10-14, 25(a), climate linkage required	MEDIUM (Medium)
Assess	A1-A4	S1 30-42, 44	S2 10-22, 25, climate linkage required	MEDIUM (Medium)
Prepare	P1-P4	S1 27, 33-42, 45-53	S2 6, 14-23, 27-37, climate linkage required	MEDIUM (Medium)

ACTIVATION CONDITION Activated only when the circular system's impact data is used to demonstrate wildlife habitat preservation (preventing micro-plastic runoff into aquatic ecosystems).

Control note: General cross-topic route; official SICS selection remains entity-specific. A specific TNFD recommended disclosure, official SICS code or IFRS S2 route requires a separate entity decision log.

A01-4: Sustainability Map

Domain: Event Participation | Category: Events & Public Engagement | Source: A01-4 Sustainability Map MME Mapping(1).docx

Control	Value	Control	Value
Route availability	CANDIDATE-ROUTE	Materiality lens	ENTITY-SELECTION-REQUIRED
Routing key	ALL-CROSS / EMJ_ROUTING_ALIAS	Climate linkage	NOT-ESTABLISHED
Specific disclosure	ENTITY-SELECTION-REQUIRED	Quality status	Evidence: NOT-ASSESSED Assurance: NOT-ASSESSED

Source-derived classification: Conditional Nature-related Discovery and Awareness Evidence

TNFD pillar	Recommendation range	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Governance	A-C	S1 26-27	S2 5-7, climate linkage required	CONDITIONAL (Conditional)
Strategy	A-D	S1 28-42	S2 8-23, climate linkage required	CONDITIONAL (Conditional)
Risk and impact management	A(i), A(ii), B, C	S1 43-44	S2 24-26, climate linkage required	CONDITIONAL (Conditional)
Metrics and targets	A-C	S1 45-53	S2 27-37, climate linkage required	CONDITIONAL (Conditional)

LEAP phase	Components	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Locate	L1-L4	S1 30-32, 44(a)(i)	S2 10-13, 25(a)(i), climate linkage required	CONDITIONAL (Low)
Evaluate	E1-E4	S1 30-33, 44(a)	S2 10-14, 25(a), climate linkage required	MEDIUM (Medium)
Assess	A1-A4	S1 30-42, 44	S2 10-22, 25, climate linkage required	MEDIUM (Medium)
Prepare	P1-P4	S1 27, 33-42, 45-53	S2 6, 14-23, 27-37, climate linkage required	MEDIUM (Medium)

ACTIVATION CONDITION Only activated when waypoints scanned are physically located within biodiversity exhibits, habitat restoration showcases, nature-based circular models, or natural capital workshops.

Control note: General cross-topic route; official SICS selection remains entity-specific. A specific TNFD recommended disclosure, official SICS code or IFRS S2 route requires a separate entity decision log.

A02: Charity Activities

A02-1: Blood Donation

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

Control	Value	Control	Value
Route availability	NO-DEFAULT-ROUTE	Materiality lens	ENTITY-SELECTION-REQUIRED
Routing key	ALL-CROSS / EMJ_ROUTING_ALIAS	Climate linkage	NOT-ESTABLISHED
Specific disclosure	ENTITY-SELECTION-REQUIRED	Quality status	Evidence: NOT-ASSESSED Assurance: NOT-ASSESSED

Source-derived classification: Normally Not Applicable / Conditional Community Resilience Context

TNFD PILLAR ROUTE NO-DEFAULT-ROUTE. No task-level pillar is activated by default.

LEAP ROUTE NO-DEFAULT-ROUTE. No LEAP phase is activated by default.

ACTIVATION CONDITION Activated only when the blood donation activity is connected to nature-related disaster response, environmental emergency response, ecosystem-related public health resilience or community resilience programs.

Control note: General cross-topic route; official SICS selection remains entity-specific. A specific TNFD recommended disclosure, official SICS code or IFRS S2 route requires a separate entity decision log.

A02-2: Public Welfare Lecture

Domain: Community Participation | Category: Community & Social Impact | Source: A02-2 Public Welfare Lecture MME Mapping(1).docx

Control	Value	Control	Value
Route availability	NO-DEFAULT-ROUTE	Materiality lens	ENTITY-SELECTION-REQUIRED
Routing key	ALL-CROSS / EMJ_ROUTING_ALIAS	Climate linkage	NOT-ESTABLISHED
Specific disclosure	ENTITY-SELECTION-REQUIRED	Quality status	Evidence: NOT-ASSESSED Assurance: NOT-ASSESSED

Source-derived classification: Conditional Nature Education and Nature Awareness Evidence

TNFD PILLAR ROUTE NO-DEFAULT-ROUTE. No task-level pillar is activated by default.

LEAP ROUTE NO-DEFAULT-ROUTE. No LEAP phase is activated by default.

ACTIVATION CONDITION Activated when lecture content includes biodiversity, ecosystem restoration, conservation, natural capital, nature-positive initiatives, environmental stewardship, ecological resilience, watershed protection or nature-related disclosure topics.

Control note: General cross-topic route; official SICS selection remains entity-specific. A specific TNFD recommended disclosure, official SICS code or IFRS S2 route requires a separate entity decision log.

A02-3: Mountain / Beach Cleanup

Domain: Community Participation | Category: Community & Social Impact | Source: A02-3 Mountain _ Beach Cleanup MME Mapping(1).docx

Control	Value	Control	Value
Route availability	CANDIDATE-ROUTE	Materiality lens	ENTITY-SELECTION-REQUIRED
Routing key	ALL-CROSS / EMJ_ROUTING_ALIAS	Climate linkage	NOT-ESTABLISHED
Specific disclosure	ENTITY-SELECTION-REQUIRED	Quality status	Evidence: NOT-ASSESSED Assurance: NOT-ASSESSED

Source-derived classification: Conditional Nature-related Environmental Action Evidence

TNFD pillar	Recommendation range	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Governance	A-C	S1 26-27	S2 5-7, climate linkage required	CONDITIONAL (Conditional)
Strategy	A-D	S1 28-42	S2 8-23, climate linkage required	CONDITIONAL (Conditional)
Risk and impact management	A(i), A(ii), B, C	S1 43-44	S2 24-26, climate linkage required	CONDITIONAL (Conditional)
Metrics and targets	A-C	S1 45-53	S2 27-37, climate linkage required	CONDITIONAL (Conditional)

LEAP phase	Components	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Locate	L1-L4	S1 30-32, 44(a)(i)	S2 10-13, 25(a)(i), climate linkage required	CONDITIONAL (Conditional)
Evaluate	E1-E4	S1 30-33, 44(a)	S2 10-14, 25(a), climate linkage required	HIGH (High)
Assess	A1-A4	S1 30-42, 44	S2 10-22, 25, climate linkage required	CONDITIONAL (Conditional)
Prepare	P1-P4	S1 27, 33-42, 45-53	S2 6, 14-23, 27-37, climate linkage required	MEDIUM (Medium)

ACTIVATION CONDITION Activated when cleanup activity is linked to nature restoration, biodiversity protection, coastal ecosystem protection, river systems, marine debris reduction or ecosystem-related stakeholder engagement.

Control note: General cross-topic route; official SICS selection remains entity-specific. A specific TNFD recommended disclosure, official SICS code or IFRS S2 route requires a separate entity decision log.

A02-4: Public Welfare Run

Domain: Community Participation | Category: Community & Social Impact | Source: A02-4 Public Welfare Run MME Mapping(1).docx

Control	Value	Control	Value
Route availability	NO-DEFAULT-ROUTE	Materiality lens	ENTITY-SELECTION-REQUIRED
Routing key	ALL-CORE / EMJ_ROUTING_ALIAS	Climate linkage	CANDIDATE-CONDITIONAL
Specific disclosure	ENTITY-SELECTION-REQUIRED	Quality status	Evidence: NOT-ASSESSED Assurance: NOT-ASSESSED

Source-derived classification: Normally Not Applicable / Conditional Nature or Climate Awareness Context

TNFD PILLAR ROUTE NO-DEFAULT-ROUTE. No task-level pillar is activated by default.

LEAP ROUTE NO-DEFAULT-ROUTE. No LEAP phase is activated by default.

ACTIVATION CONDITION Activated only when the public welfare run is connected to nature fundraising, biodiversity campaigns, park or trail conservation, ecosystem restoration fundraising, or environmental stewardship activities.

Control note: Cross-industry climate route; official SICS selection remains entity-specific. A specific TNFD recommended disclosure, official SICS code or IFRS S2 route requires a separate entity decision log.

A03: Campus Module

A03-1: ESG Campus Mapping

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

Control	Value	Control	Value
Route availability	CANDIDATE-ROUTE	Materiality lens	ENTITY-SELECTION-REQUIRED
Routing key	ALL-CROSS / EMJ_ROUTING_ALIAS	Climate linkage	NOT-ESTABLISHED
Specific disclosure	ENTITY-SELECTION-REQUIRED	Quality status	Evidence: NOT-ASSESSED Assurance: NOT-ASSESSED

Source-derived classification: Conditional Nature-related Campus Mapping Evidence

TNFD pillar	Recommendation range	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Governance	A-C	S1 26-27	S2 5-7, climate linkage required	CONDITIONAL (Conditional)
Strategy	A-D	S1 28-42	S2 8-23, climate linkage required	CONDITIONAL (Conditional)
Metrics and targets	A-C	S1 45-53	S2 27-37, climate linkage required	CONDITIONAL (Conditional)

LEAP phase	Components	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Locate	L1-L4	S1 30-32, 44(a)(i)	S2 10-13, 25(a)(i), climate linkage required	CONDITIONAL (Conditional)
Evaluate	E1-E4	S1 30-33, 44(a)	S2 10-14, 25(a), climate linkage required	CONDITIONAL (Conditional)
Assess	A1-A4	S1 30-42, 44	S2 10-22, 25, climate linkage required	CONDITIONAL (Conditional)
Prepare	P1-P4	S1 27, 33-42, 45-53	S2 6, 14-23, 27-37, climate linkage required	CONDITIONAL (Conditional)

ACTIVATION CONDITION Activated only when campus mapping includes biodiversity areas, green spaces, water bodies, habitat zones, or nature-related education routes.

Control note: General cross-topic route; official SICS selection remains entity-specific. A specific TNFD recommended disclosure, official SICS code or IFRS S2 route requires a separate entity decision log.

A03-2: One-Day Low-Carbon Challenge

Domain: Educational Participation | Category: Education & Campus Engagement | Source: A03-2 ONE-DAY LOW-CARBON CHALLENGE MME Mapping(1).docx

Control	Value	Control	Value
Route availability	CANDIDATE-ROUTE	Materiality lens	ENTITY-SELECTION-REQUIRED
Routing key	ALL-CORE / EMJ_ROUTING_ALIAS	Climate linkage	CANDIDATE-CONDITIONAL
Specific disclosure	ENTITY-SELECTION-REQUIRED	Quality status	Evidence: NOT-ASSESSED Assurance: NOT-ASSESSED

Source-derived classification: Conditional Nature-positive Participation Evidence

TNFD pillar	Recommendation range	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Governance	A-C	S1 26-27	S2 5-7, climate linkage required	CONDITIONAL (Conditional)
Strategy	A-D	S1 28-42	S2 8-23, climate linkage required	CONDITIONAL (Conditional)
Risk and impact management	A(i), A(ii), B, C	S1 43-44	S2 24-26, climate linkage required	CONDITIONAL (Conditional)
Metrics and targets	A-C	S1 45-53	S2 27-37, climate linkage required	CONDITIONAL (Conditional)

LEAP phase	Components	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Locate	L1-L4	S1 30-32, 44(a)(i)	S2 10-13, 25(a)(i), climate linkage required	CONDITIONAL (Low)
Evaluate	E1-E4	S1 30-33, 44(a)	S2 10-14, 25(a), climate linkage required	MEDIUM (Medium)
Assess	A1-A4	S1 30-42, 44	S2 10-22, 25, climate linkage required	MEDIUM (Medium)
Prepare	P1-P4	S1 27, 33-42, 45-53	S2 6, 14-23, 27-37, climate linkage required	MEDIUM (Medium)

ACTIVATION CONDITION Activated when challenge activities include biodiversity protection, ecosystem stewardship, waste reduction, resource conservation, nature-positive consumption behavior, ecological awareness activities, or environmental stewardship participation.

Control note: Cross-industry climate route; official SICS selection remains entity-specific. A specific TNFD recommended disclosure, official SICS code or IFRS S2 route requires a separate entity decision log.

A03-3: Sustainability Hiking

Domain: Educational Participation | Category: Education & Campus Engagement | Source: A03-3 SUSTAINABILITY HIKING MME Mapping(1).docx

Control	Value	Control	Value
Route availability	CANDIDATE-ROUTE	Materiality lens	ENTITY-SELECTION-REQUIRED
Routing key	ALL-CROSS / EMJ_ROUTING_ALIAS	Climate linkage	NOT-ESTABLISHED
Specific disclosure	ENTITY-SELECTION-REQUIRED	Quality status	Evidence: NOT-ASSESSED Assurance: NOT-ASSESSED

Source-derived classification: Direct Nature-related Participation Evidence

TNFD pillar	Recommendation range	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Governance	A-C	S1 26-27	S2 5-7, climate linkage required	CONDITIONAL (Conditional)
Strategy	A-D	S1 28-42	S2 8-23, climate linkage required	CONDITIONAL (Conditional)
Risk and impact management	A(i), A(ii), B, C	S1 43-44	S2 24-26, climate linkage required	CONDITIONAL (Conditional)
Metrics and targets	A-C	S1 45-53	S2 27-37, climate linkage required	CONDITIONAL (Conditional)

LEAP phase	Components	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Locate	L1-L4	S1 30-32, 44(a)(i)	S2 10-13, 25(a)(i), climate linkage required	HIGH (High)
Evaluate	E1-E4	S1 30-33, 44(a)	S2 10-14, 25(a), climate linkage required	HIGH (High)
Assess	A1-A4	S1 30-42, 44	S2 10-22, 25, climate linkage required	MEDIUM (Medium)
Prepare	P1-P4	S1 27, 33-42, 45-53	S2 6, 14-23, 27-37, climate linkage required	MEDIUM (Medium)

ACTIVATION CONDITION Activated when hiking activities involve biodiversity observation, ecosystem learning, conservation activities, watershed education, forest ecology education, habitat awareness programs, or nature-positive engagement activities.

Control note: General cross-topic route; official SICS selection remains entity-specific. A specific TNFD recommended disclosure, official SICS code or IFRS S2 route requires a separate entity decision log.

A03-4: Green Life Proposal

Domain: Educational Participation | Category: Education & Campus Engagement | Source: A03-4 GREEN LIFE PROPOSAL MME Mapping(1).docx

Control	Value	Control	Value
Route availability	CANDIDATE-ROUTE	Materiality lens	ENTITY-SELECTION-REQUIRED
Routing key	ALL-CROSS / EMJ_ROUTING_ALIAS	Climate linkage	NOT-ESTABLISHED
Specific disclosure	ENTITY-SELECTION-REQUIRED	Quality status	Evidence: NOT-ASSESSED Assurance: NOT-ASSESSED

Source-derived classification: Conditional Nature-related Innovation Evidence

TNFD pillar	Recommendation range	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Governance	A-C	S1 26-27	S2 5-7, climate linkage required	CONDITIONAL (Conditional)
Strategy	A-D	S1 28-42	S2 8-23, climate linkage required	CONDITIONAL (Conditional)
Risk and impact management	A(i), A(ii), B, C	S1 43-44	S2 24-26, climate linkage required	CONDITIONAL (Conditional)
Metrics and targets	A-C	S1 45-53	S2 27-37, climate linkage required	CONDITIONAL (Conditional)

LEAP phase	Components	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Locate	L1-L4	S1 30-32, 44(a)(i)	S2 10-13, 25(a)(i), climate linkage required	CONDITIONAL (Low)
Evaluate	E1-E4	S1 30-33, 44(a)	S2 10-14, 25(a), climate linkage required	MEDIUM (Medium)
Assess	A1-A4	S1 30-42, 44	S2 10-22, 25, climate linkage required	MEDIUM (Medium)
Prepare	P1-P4	S1 27, 33-42, 45-53	S2 6, 14-23, 27-37, climate linkage required	MEDIUM (Medium)

ACTIVATION CONDITION Activated when the proposal topic targets biodiversity conservation, habitat restoration, nature-positive operational changes, natural capital valuation, or watershed preservation.

Control note: General cross-topic route; official SICS selection remains entity-specific. A specific TNFD recommended disclosure, official SICS code or IFRS S2 route requires a separate entity decision log.

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(1).docx

Control	Value	Control	Value
Route availability	CANDIDATE-ROUTE	Materiality lens	ENTITY-SELECTION-REQUIRED
Routing key	ALL-CROSS / EMJ_ROUTING_ALIAS	Climate linkage	NOT-ESTABLISHED
Specific disclosure	ENTITY-SELECTION-REQUIRED	Quality status	Evidence: NOT-ASSESSED Assurance: NOT-ASSESSED

Source-derived classification: Conditional Nature Education Evidence

TNFD pillar	Recommendation range	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Governance	A-C	S1 26-27	S2 5-7, climate linkage required	CONDITIONAL (Conditional)
Strategy	A-D	S1 28-42	S2 8-23, climate linkage required	CONDITIONAL (Conditional)
Metrics and targets	A-C	S1 45-53	S2 27-37, climate linkage required	CONDITIONAL (Conditional)

LEAP phase	Components	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Locate	L1-L4	S1 30-32, 44(a)(i)	S2 10-13, 25(a)(i), climate linkage required	CONDITIONAL (Conditional)
Evaluate	E1-E4	S1 30-33, 44(a)	S2 10-14, 25(a), climate linkage required	CONDITIONAL (Conditional)
Assess	A1-A4	S1 30-42, 44	S2 10-22, 25, climate linkage required	CONDITIONAL (Conditional)
Prepare	P1-P4	S1 27, 33-42, 45-53	S2 6, 14-23, 27-37, climate linkage required	CONDITIONAL (Conditional)

ACTIVATION CONDITION Activated only when learning modules include biodiversity, green spaces, water bodies, habitat zones, or nature-positive education paths.

Control note: General cross-topic route; official SICS selection remains entity-specific. A specific TNFD recommended disclosure, official SICS code or IFRS S2 route requires a separate entity decision log.

A04-2: Volunteer Service Task

Domain: Workforce Participation | Category: Workforce & Human Capital | Source: A04-2 VOLUNTEER SERVICE TASK MME Mapping(1).docx

Control	Value	Control	Value
Route availability	CANDIDATE-ROUTE	Materiality lens	ENTITY-SELECTION-REQUIRED
Routing key	ALL-CROSS / EMJ_ROUTING_ALIAS	Climate linkage	NOT-ESTABLISHED
Specific disclosure	ENTITY-SELECTION-REQUIRED	Quality status	Evidence: NOT-ASSESSED Assurance: NOT-ASSESSED

Source-derived classification: Nature-related Environmental Volunteering Evidence

TNFD pillar	Recommendation range	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Risk and impact management	A(i), A(ii), B, C	S1 43-44	S2 24-26, climate linkage required	MEDIUM (Medium)

LEAP phase	Components	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Evaluate	E1-E4	S1 30-33, 44(a)	S2 10-14, 25(a), climate linkage required	MEDIUM (Medium)
Prepare	P1-P4	S1 27, 33-42, 45-53	S2 6, 14-23, 27-37, climate linkage required	HIGH (High)

ACTIVATION CONDITION Activated only when volunteering activities involve biodiversity protection, coastal cleanup, river protection, or ecological stewardship campaigns.

Control note: General cross-topic route; official SICS selection remains entity-specific. A specific TNFD recommended disclosure, official SICS code or IFRS S2 route requires a separate entity decision log.

A04-3: Safety Drill Task

Domain: Workforce Participation | Category: Workforce & Human Capital | Source: A04-3 SAFETY DRILL TASK MME Mapping(1).docx

Control	Value	Control	Value
Route availability	CANDIDATE-ROUTE	Materiality lens	ENTITY-SELECTION-REQUIRED
Routing key	ALL-CROSS / EMJ_ROUTING_ALIAS	Climate linkage	NOT-ESTABLISHED
Specific disclosure	ENTITY-SELECTION-REQUIRED	Quality status	Evidence: NOT-ASSESSED Assurance: NOT-ASSESSED

Source-derived classification: Conditional Nature-related Risk Preparedness Evidence

TNFD pillar	Recommendation range	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Governance	A-C	S1 26-27	S2 5-7, climate linkage required	CONDITIONAL (Conditional)
Strategy	A-D	S1 28-42	S2 8-23, climate linkage required	CONDITIONAL (Conditional)
Risk and impact management	A(i), A(ii), B, C	S1 43-44	S2 24-26, climate linkage required	CONDITIONAL (Conditional)
Metrics and targets	A-C	S1 45-53	S2 27-37, climate linkage required	CONDITIONAL (Conditional)

LEAP phase	Components	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Locate	L1-L4	S1 30-32, 44(a)(i)	S2 10-13, 25(a)(i), climate linkage required	CONDITIONAL (Low)
Evaluate	E1-E4	S1 30-33, 44(a)	S2 10-14, 25(a), climate linkage required	MEDIUM (Medium)
Assess	A1-A4	S1 30-42, 44	S2 10-22, 25, climate linkage required	HIGH (High)
Prepare	P1-P4	S1 27, 33-42, 45-53	S2 6, 14-23, 27-37, climate linkage required	HIGH (High)

ACTIVATION CONDITION Activated only when the safety drill specifically targets wildfire evacuation response, chemical spill containment, ecological/pollution hazard control, natural disaster preparedness, or watershed safety protection.

Control note: General cross-topic route; official SICS selection remains entity-specific. A specific TNFD recommended disclosure, official SICS code or IFRS S2 route requires a separate entity decision log.

A04-4: Case Study Task

Domain: Workforce Participation | Category: Workforce & Human Capital | Source: A04-4 CASE STUDY TASK MME Mapping(1).docx

Control	Value	Control	Value
Route availability	CANDIDATE-ROUTE	Materiality lens	ENTITY-SELECTION-REQUIRED
Routing key	ALL-CROSS / EMJ_ROUTING_ALIAS	Climate linkage	NOT-ESTABLISHED
Specific disclosure	ENTITY-SELECTION-REQUIRED	Quality status	Evidence: NOT-ASSESSED Assurance: NOT-ASSESSED

Source-derived classification: Conditional Nature-related Innovation Evidence

TNFD pillar	Recommendation range	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Governance	A-C	S1 26-27	S2 5-7, climate linkage required	MEDIUM (Medium)
Strategy	A-D	S1 28-42	S2 8-23, climate linkage required	MEDIUM (Medium)
Risk and impact management	A(i), A(ii), B, C	S1 43-44	S2 24-26, climate linkage required	MEDIUM (Medium)
Metrics and targets	A-C	S1 45-53	S2 27-37, climate linkage required	HIGH (High)

LEAP phase	Components	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Locate	L1-L4	S1 30-32, 44(a)(i)	S2 10-13, 25(a)(i), climate linkage required	CONDITIONAL (Low)
Evaluate	E1-E4	S1 30-33, 44(a)	S2 10-14, 25(a), climate linkage required	MEDIUM (Medium)
Assess	A1-A4	S1 30-42, 44	S2 10-22, 25, climate linkage required	MEDIUM (Medium)
Prepare	P1-P4	S1 27, 33-42, 45-53	S2 6, 14-23, 27-37, climate linkage required	MEDIUM (Medium)

ACTIVATION CONDITION Activated only when the proposal topic targets biodiversity conservation, habitat restoration, nature-positive operational changes, natural capital valuation, or watershed preservation.

Control note: General cross-topic route; official SICS selection remains entity-specific. A specific TNFD recommended disclosure, official SICS code or IFRS S2 route requires a separate entity decision log.

A05: Digital Conference Participation

A05-1: Automated Meeting Scheduling

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

Control	Value	Control	Value
Route availability	CANDIDATE-ROUTE	Materiality lens	ENTITY-SELECTION-REQUIRED
Routing key	ALL-CROSS / EMJ_ROUTING_ALIAS	Climate linkage	NOT-ESTABLISHED
Specific disclosure	ENTITY-SELECTION-REQUIRED	Quality status	Evidence: NOT-ASSESSED Assurance: NOT-ASSESSED

Source-derived classification: Conditional Nature-related Engagement Coordination Evidence

TNFD pillar	Recommendation range	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Governance	A-C	S1 26-27	S2 5-7, climate linkage required	CONDITIONAL (Conditional)
Strategy	A-D	S1 28-42	S2 8-23, climate linkage required	CONDITIONAL (Conditional)
Metrics and targets	A-C	S1 45-53	S2 27-37, climate linkage required	CONDITIONAL (Conditional)

LEAP phase	Components	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Locate	L1-L4	S1 30-32, 44(a)(i)	S2 10-13, 25(a)(i), climate linkage required	CONDITIONAL (Conditional)
Evaluate	E1-E4	S1 30-33, 44(a)	S2 10-14, 25(a), climate linkage required	CONDITIONAL (Conditional)
Assess	A1-A4	S1 30-42, 44	S2 10-22, 25, climate linkage required	CONDITIONAL (Conditional)
Prepare	P1-P4	S1 27, 33-42, 45-53	S2 6, 14-23, 27-37, climate linkage required	CONDITIONAL (Conditional)

ACTIVATION CONDITION Activated only when the scheduled digital coordination or matchmaking session specifically targets nature-related stakeholder engagement, biodiversity protection partnerships, watershed stewardship coordination, or natural capital risk management discussions.

Control note: General cross-topic route; official SICS selection remains entity-specific. A specific TNFD recommended disclosure, official SICS code or IFRS S2 route requires a separate entity decision log.

A05-2: Digital Meeting Task Assignment

Domain: Event Participation | Category: Events & Public Engagement | Source: A05-2 DIGITAL MEETING TASK ASSIGNMENT MME Mapping(1).docx

Control	Value	Control	Value
Route availability	CANDIDATE-ROUTE	Materiality lens	ENTITY-SELECTION-REQUIRED
Routing key	ALL-CROSS / EMJ_ROUTING_ALIAS	Climate linkage	NOT-ESTABLISHED
Specific disclosure	ENTITY-SELECTION-REQUIRED	Quality status	Evidence: NOT-ASSESSED Assurance: NOT-ASSESSED

Source-derived classification: Conditional Nature-related Governance Execution Evidence

TNFD pillar	Recommendation range	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Governance	A-C	S1 26-27	S2 5-7, climate linkage required	CONDITIONAL (Conditional)
Strategy	A-D	S1 28-42	S2 8-23, climate linkage required	CONDITIONAL (Conditional)
Risk and impact management	A(i), A(ii), B, C	S1 43-44	S2 24-26, climate linkage required	CONDITIONAL (Conditional)
Metrics and targets	A-C	S1 45-53	S2 27-37, climate linkage required	CONDITIONAL (Conditional)

LEAP phase	Components	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Locate	L1-L4	S1 30-32, 44(a)(i)	S2 10-13, 25(a)(i), climate linkage required	CONDITIONAL (Conditional)
Evaluate	E1-E4	S1 30-33, 44(a)	S2 10-14, 25(a), climate linkage required	CONDITIONAL (Conditional)
Assess	A1-A4	S1 30-42, 44	S2 10-22, 25, climate linkage required	CONDITIONAL (Conditional)
Prepare	P1-P4	S1 27, 33-42, 45-53	S2 6, 14-23, 27-37, climate linkage required	CONDITIONAL (Conditional)

ACTIVATION CONDITION Activated only when the assigned task or responsibility specifically targets nature-related governance, biodiversity project design, watershed management steps, or natural capital risk mitigation tasks.

Control note: General cross-topic route; official SICS selection remains entity-specific. A specific TNFD recommended disclosure, official SICS code or IFRS S2 route requires a separate entity decision log.

A05-3: Collaborative Co-creation Data

Domain: Event Participation | Category: Events & Public Engagement | Source: A05-3 COLLABORATIVE CO-CREATION DATA MME Mapping(1).docx

Control	Value	Control	Value
Route availability	CANDIDATE-ROUTE	Materiality lens	ENTITY-SELECTION-REQUIRED
Routing key	ALL-CROSS / EMJ_ROUTING_ALIAS	Climate linkage	NOT-ESTABLISHED
Specific disclosure	ENTITY-SELECTION-REQUIRED	Quality status	Evidence: NOT-ASSESSED Assurance: NOT-ASSESSED

Source-derived classification: Conditional Nature-related Co-creation Evidence

TNFD pillar	Recommendation range	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Governance	A-C	S1 26-27	S2 5-7, climate linkage required	CONDITIONAL (Conditional)
Strategy	A-D	S1 28-42	S2 8-23, climate linkage required	CONDITIONAL (Conditional)
Risk and impact management	A(i), A(ii), B, C	S1 43-44	S2 24-26, climate linkage required	CONDITIONAL (Conditional)
Metrics and targets	A-C	S1 45-53	S2 27-37, climate linkage required	CONDITIONAL (Conditional)

LEAP phase	Components	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Locate	L1-L4	S1 30-32, 44(a)(i)	S2 10-13, 25(a)(i), climate linkage required	CONDITIONAL (Conditional)
Evaluate	E1-E4	S1 30-33, 44(a)	S2 10-14, 25(a), climate linkage required	CONDITIONAL (Conditional)
Assess	A1-A4	S1 30-42, 44	S2 10-22, 25, climate linkage required	CONDITIONAL (Conditional)
Prepare	P1-P4	S1 27, 33-42, 45-53	S2 6, 14-23, 27-37, climate linkage required	CONDITIONAL (Conditional)

ACTIVATION CONDITION Activated only when the co-creation session specifically targets nature-related governance, biodiversity project design, watershed management steps, or natural capital risk mitigation tasks.

Control note: General cross-topic route; official SICS selection remains entity-specific. A specific TNFD recommended disclosure, official SICS code or IFRS S2 route requires a separate entity decision log.

A05-4: Emission Reduction Action Verification

Domain: Event Participation | Category: Events & Public Engagement | Source: A05-4 EMISSION REDUCTION ACTION VERIFICATION MME Mapping(1).docx

Control	Value	Control	Value
Route availability	CANDIDATE-ROUTE	Materiality lens	ENTITY-SELECTION-REQUIRED
Routing key	ALL-CORE / EMJ_ROUTING_ALIAS	Climate linkage	CANDIDATE-CONDITIONAL
Specific disclosure	ENTITY-SELECTION-REQUIRED	Quality status	Evidence: NOT-ASSESSED Assurance: NOT-ASSESSED

Source-derived classification: Conditional Nature-positive Participation Evidence

TNFD pillar	Recommendation range	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Governance	A-C	S1 26-27	S2 5-7, climate linkage required	CONDITIONAL (Conditional)
Strategy	A-D	S1 28-42	S2 8-23, climate linkage required	CONDITIONAL (Conditional)
Risk and impact management	A(i), A(ii), B, C	S1 43-44	S2 24-26, climate linkage required	CONDITIONAL (Conditional)
Metrics and targets	A-C	S1 45-53	S2 27-37, climate linkage required	CONDITIONAL (Conditional)

LEAP phase	Components	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Locate	L1-L4	S1 30-32, 44(a)(i)	S2 10-13, 25(a)(i), climate linkage required	CONDITIONAL (Low)
Evaluate	E1-E4	S1 30-33, 44(a)	S2 10-14, 25(a), climate linkage required	MEDIUM (Medium)
Assess	A1-A4	S1 30-42, 44	S2 10-22, 25, climate linkage required	MEDIUM (Medium)
Prepare	P1-P4	S1 27, 33-42, 45-53	S2 6, 14-23, 27-37, climate linkage required	MEDIUM (Medium)

ACTIVATION CONDITION Activated when challenge activities include biodiversity protection, ecosystem stewardship, waste reduction, resource conservation, nature-positive consumption behavior, ecological awareness activities, or environmental stewardship participation.

Control note: Cross-industry climate route; official SICS selection remains entity-specific. A specific TNFD recommended disclosure, official SICS code or IFRS S2 route requires a separate entity decision log.

A06: Remote Work Participation

A06-1: Remote Work Reporting

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

Control	Value	Control	Value
Route availability	CANDIDATE-ROUTE	Materiality lens	ENTITY-SELECTION-REQUIRED
Routing key	ALL-CROSS / EMJ_ROUTING_ALIAS	Climate linkage	NOT-ESTABLISHED
Specific disclosure	ENTITY-SELECTION-REQUIRED	Quality status	Evidence: NOT-ASSESSED Assurance: NOT-ASSESSED

Source-derived classification: Conditional Nature-related Engagement Coordination Evidence

TNFD pillar	Recommendation range	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Governance	A-C	S1 26-27	S2 5-7, climate linkage required	CONDITIONAL (Conditional)
Strategy	A-D	S1 28-42	S2 8-23, climate linkage required	CONDITIONAL (Conditional)
Metrics and targets	A-C	S1 45-53	S2 27-37, climate linkage required	CONDITIONAL (Conditional)

LEAP phase	Components	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Locate	L1-L4	S1 30-32, 44(a)(i)	S2 10-13, 25(a)(i), climate linkage required	CONDITIONAL (Conditional)
Evaluate	E1-E4	S1 30-33, 44(a)	S2 10-14, 25(a), climate linkage required	CONDITIONAL (Conditional)
Assess	A1-A4	S1 30-42, 44	S2 10-22, 25, climate linkage required	CONDITIONAL (Conditional)
Prepare	P1-P4	S1 27, 33-42, 45-53	S2 6, 14-23, 27-37, climate linkage required	CONDITIONAL (Conditional)

ACTIVATION CONDITION Activated only when WFH policies directly reduce development pressures, water usage, or resource extraction in high-biodiversity ecosystems.

Control note: General cross-topic route; official SICS selection remains entity-specific. A specific TNFD recommended disclosure, official SICS code or IFRS S2 route requires a separate entity decision log.

A06-2: Remote Work Log

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

Control	Value	Control	Value
Route availability	CANDIDATE-ROUTE	Materiality lens	ENTITY-SELECTION-REQUIRED
Routing key	ALL-CROSS / EMJ_ROUTING_ALIAS	Climate linkage	NOT-ESTABLISHED
Specific disclosure	ENTITY-SELECTION-REQUIRED	Quality status	Evidence: NOT-ASSESSED Assurance: NOT-ASSESSED

Source-derived classification: Conditional Nature-related Engagement Coordination Evidence

TNFD pillar	Recommendation range	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Governance	A-C	S1 26-27	S2 5-7, climate linkage required	CONDITIONAL (Conditional)
Strategy	A-D	S1 28-42	S2 8-23, climate linkage required	CONDITIONAL (Conditional)
Metrics and targets	A-C	S1 45-53	S2 27-37, climate linkage required	CONDITIONAL (Conditional)

LEAP phase	Components	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Locate	L1-L4	S1 30-32, 44(a)(i)	S2 10-13, 25(a)(i), climate linkage required	CONDITIONAL (Conditional)
Evaluate	E1-E4	S1 30-33, 44(a)	S2 10-14, 25(a), climate linkage required	CONDITIONAL (Conditional)
Assess	A1-A4	S1 30-42, 44	S2 10-22, 25, climate linkage required	CONDITIONAL (Conditional)
Prepare	P1-P4	S1 27, 33-42, 45-53	S2 6, 14-23, 27-37, climate linkage required	CONDITIONAL (Conditional)

ACTIVATION CONDITION Activated only when WFH policies directly reduce development pressures, water usage, or resource extraction in high-biodiversity ecosystems.

Control note: General cross-topic route; official SICS selection remains entity-specific. A specific TNFD recommended disclosure, official SICS code or IFRS S2 route requires a separate entity decision log.

A06-3: Attendance Verification

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

Control	Value	Control	Value
Route availability	CANDIDATE-ROUTE	Materiality lens	ENTITY-SELECTION-REQUIRED
Routing key	ALL-CROSS / EMJ_ROUTING_ALIAS	Climate linkage	NOT-ESTABLISHED
Specific disclosure	ENTITY-SELECTION-REQUIRED	Quality status	Evidence: NOT-ASSESSED Assurance: NOT-ASSESSED

Source-derived classification: Conditional Nature-related Engagement Coordination Evidence

TNFD pillar	Recommendation range	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Governance	A-C	S1 26-27	S2 5-7, climate linkage required	CONDITIONAL (Conditional)
Strategy	A-D	S1 28-42	S2 8-23, climate linkage required	CONDITIONAL (Conditional)
Metrics and targets	A-C	S1 45-53	S2 27-37, climate linkage required	CONDITIONAL (Conditional)

LEAP phase	Components	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Locate	L1-L4	S1 30-32, 44(a)(i)	S2 10-13, 25(a)(i), climate linkage required	CONDITIONAL (Conditional)
Evaluate	E1-E4	S1 30-33, 44(a)	S2 10-14, 25(a), climate linkage required	CONDITIONAL (Conditional)
Assess	A1-A4	S1 30-42, 44	S2 10-22, 25, climate linkage required	CONDITIONAL (Conditional)
Prepare	P1-P4	S1 27, 33-42, 45-53	S2 6, 14-23, 27-37, climate linkage required	CONDITIONAL (Conditional)

ACTIVATION CONDITION Activated only when WFH policies directly reduce development pressures, water usage, or resource extraction in high-biodiversity ecosystems.

Control note: General cross-topic route; official SICS selection remains entity-specific. A specific TNFD recommended disclosure, official SICS code or IFRS S2 route requires a separate entity decision log.

A06-4: Emission Reduction Summary

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

Control	Value	Control	Value
Route availability	CANDIDATE-ROUTE	Materiality lens	ENTITY-SELECTION-REQUIRED
Routing key	ALL-CORE / EMJ_ROUTING_ALIAS	Climate linkage	CANDIDATE-CONDITIONAL
Specific disclosure	ENTITY-SELECTION-REQUIRED	Quality status	Evidence: NOT-ASSESSED Assurance: NOT-ASSESSED

Source-derived classification: Conditional Nature-related Engagement Coordination Evidence

TNFD pillar	Recommendation range	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Governance	A-C	S1 26-27	S2 5-7, climate linkage required	CONDITIONAL (Conditional)
Strategy	A-D	S1 28-42	S2 8-23, climate linkage required	CONDITIONAL (Conditional)
Metrics and targets	A-C	S1 45-53	S2 27-37, climate linkage required	CONDITIONAL (Conditional)

LEAP phase	Components	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Locate	L1-L4	S1 30-32, 44(a)(i)	S2 10-13, 25(a)(i), climate linkage required	CONDITIONAL (Conditional)
Evaluate	E1-E4	S1 30-33, 44(a)	S2 10-14, 25(a), climate linkage required	CONDITIONAL (Conditional)
Assess	A1-A4	S1 30-42, 44	S2 10-22, 25, climate linkage required	CONDITIONAL (Conditional)
Prepare	P1-P4	S1 27, 33-42, 45-53	S2 6, 14-23, 27-37, climate linkage required	CONDITIONAL (Conditional)

ACTIVATION CONDITION Activated only when WFH policies directly reduce development pressures, water usage, or resource extraction in high-biodiversity ecosystems.

Control note: Cross-industry climate route; official SICS selection remains entity-specific. A specific TNFD recommended disclosure, official SICS code or IFRS S2 route requires a separate entity decision log.

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.docx

Control	Value	Control	Value
Route availability	CANDIDATE-ROUTE	Materiality lens	ENTITY-SELECTION-REQUIRED
Routing key	ALL-CROSS / EMJ_ROUTING_ALIAS	Climate linkage	NOT-ESTABLISHED
Specific disclosure	ENTITY-SELECTION-REQUIRED	Quality status	Evidence: NOT-ASSESSED Assurance: NOT-ASSESSED

Source-derived classification: Conditional Nature-related Engagement Coordination Evidence

TNFD pillar	Recommendation range	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Governance	A-C	S1 26-27	S2 5-7, climate linkage required	CONDITIONAL (Conditional)
Strategy	A-D	S1 28-42	S2 8-23, climate linkage required	CONDITIONAL (Conditional)
Metrics and targets	A-C	S1 45-53	S2 27-37, climate linkage required	CONDITIONAL (Conditional)

LEAP phase	Components	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Locate	L1-L4	S1 30-32, 44(a)(i)	S2 10-13, 25(a)(i), climate linkage required	CONDITIONAL (Conditional)
Evaluate	E1-E4	S1 30-33, 44(a)	S2 10-14, 25(a), climate linkage required	CONDITIONAL (Conditional)
Assess	A1-A4	S1 30-42, 44	S2 10-22, 25, climate linkage required	CONDITIONAL (Conditional)
Prepare	P1-P4	S1 27, 33-42, 45-53	S2 6, 14-23, 27-37, climate linkage required	CONDITIONAL (Conditional)

ACTIVATION CONDITION Activated only when WFH policies directly reduce development pressures, water usage, or resource extraction in high-biodiversity ecosystems.

Control note: General cross-topic route; official SICS selection remains entity-specific. A specific TNFD recommended disclosure, official SICS code or IFRS S2 route requires a separate entity decision log.

A07-2: Travel Receipt Logging

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

Control	Value	Control	Value
Route availability	CANDIDATE-ROUTE	Materiality lens	ENTITY-SELECTION-REQUIRED
Routing key	ALL-CROSS / EMJ_ROUTING_ALIAS	Climate linkage	NOT-ESTABLISHED
Specific disclosure	ENTITY-SELECTION-REQUIRED	Quality status	Evidence: NOT-ASSESSED Assurance: NOT-ASSESSED

Source-derived classification: Conditional Nature-related Engagement Coordination Evidence

TNFD pillar	Recommendation range	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Governance	A-C	S1 26-27	S2 5-7, climate linkage required	CONDITIONAL (Conditional)
Strategy	A-D	S1 28-42	S2 8-23, climate linkage required	CONDITIONAL (Conditional)
Metrics and targets	A-C	S1 45-53	S2 27-37, climate linkage required	CONDITIONAL (Conditional)

LEAP phase	Components	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Locate	L1-L4	S1 30-32, 44(a)(i)	S2 10-13, 25(a)(i), climate linkage required	CONDITIONAL (Conditional)
Evaluate	E1-E4	S1 30-33, 44(a)	S2 10-14, 25(a), climate linkage required	CONDITIONAL (Conditional)
Assess	A1-A4	S1 30-42, 44	S2 10-22, 25, climate linkage required	CONDITIONAL (Conditional)
Prepare	P1-P4	S1 27, 33-42, 45-53	S2 6, 14-23, 27-37, climate linkage required	CONDITIONAL (Conditional)

ACTIVATION CONDITION Activated only when WFH policies directly reduce development pressures, water usage, or resource extraction in high-biodiversity ecosystems.

Control note: General cross-topic route; official SICS selection remains entity-specific. A specific TNFD recommended disclosure, official SICS code or IFRS S2 route requires a separate entity decision log.

A07-3: Itinerary Completion Verification

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

Control	Value	Control	Value
Route availability	CANDIDATE-ROUTE	Materiality lens	ENTITY-SELECTION-REQUIRED
Routing key	ALL-CROSS / EMJ_ROUTING_ALIAS	Climate linkage	NOT-ESTABLISHED
Specific disclosure	ENTITY-SELECTION-REQUIRED	Quality status	Evidence: NOT-ASSESSED Assurance: NOT-ASSESSED

Source-derived classification: Conditional Nature-related Engagement Coordination Evidence

TNFD pillar	Recommendation range	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Governance	A-C	S1 26-27	S2 5-7, climate linkage required	CONDITIONAL (Conditional)
Strategy	A-D	S1 28-42	S2 8-23, climate linkage required	CONDITIONAL (Conditional)
Metrics and targets	A-C	S1 45-53	S2 27-37, climate linkage required	CONDITIONAL (Conditional)

LEAP phase	Components	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Locate	L1-L4	S1 30-32, 44(a)(i)	S2 10-13, 25(a)(i), climate linkage required	CONDITIONAL (Conditional)
Evaluate	E1-E4	S1 30-33, 44(a)	S2 10-14, 25(a), climate linkage required	CONDITIONAL (Conditional)
Assess	A1-A4	S1 30-42, 44	S2 10-22, 25, climate linkage required	CONDITIONAL (Conditional)
Prepare	P1-P4	S1 27, 33-42, 45-53	S2 6, 14-23, 27-37, climate linkage required	CONDITIONAL (Conditional)

ACTIVATION CONDITION Activated only when WFH policies directly reduce development pressures, water usage, or resource extraction in high-biodiversity ecosystems.

Control note: General cross-topic route; official SICS selection remains entity-specific. A specific TNFD recommended disclosure, official SICS code or IFRS S2 route requires a separate entity decision log.

A07-4: Expense Reimbursement Verification

Domain: Mobility & Travel Participation | Category: Business Travel, Accommodation & Mobility | Source: A07-4 Expense Reimbursement Verification MME Mapping(1).docx

Control	Value	Control	Value
Route availability	CANDIDATE-ROUTE	Materiality lens	ENTITY-SELECTION-REQUIRED
Routing key	ALL-CROSS / EMJ_ROUTING_ALIAS	Climate linkage	NOT-ESTABLISHED
Specific disclosure	ENTITY-SELECTION-REQUIRED	Quality status	Evidence: NOT-ASSESSED Assurance: NOT-ASSESSED

Source-derived classification: Nature-related Expense Support Mapping

TNFD pillar	Recommendation range	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Governance	A-C	S1 26-27	S2 5-7, climate linkage required	MEDIUM (Medium)
Strategy	A-D	S1 28-42	S2 8-23, climate linkage required	MEDIUM (Medium)
Metrics and targets	A-C	S1 45-53	S2 27-37, climate linkage required	MEDIUM (Medium)

LEAP phase	Components	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Locate	L1-L4	S1 30-32, 44(a)(i)	S2 10-13, 25(a)(i), climate linkage required	CONDITIONAL (Low)
Evaluate	E1-E4	S1 30-33, 44(a)	S2 10-14, 25(a), climate linkage required	MEDIUM (Medium)
Assess	A1-A4	S1 30-42, 44	S2 10-22, 25, climate linkage required	MEDIUM (Medium)
Prepare	P1-P4	S1 27, 33-42, 45-53	S2 6, 14-23, 27-37, climate linkage required	HIGH (High)

ACTIVATION CONDITION Candidate routing activates only after the entity documents the nature interface, applicable TNFD recommendation, selected materiality lens and evidence role.

Control note: General cross-topic route; official SICS selection remains entity-specific. A specific TNFD recommended disclosure, official SICS code or IFRS S2 route requires a separate entity decision log.

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.docx

Control	Value	Control	Value
Route availability	CANDIDATE-ROUTE	Materiality lens	ENTITY-SELECTION-REQUIRED
Routing key	ALL-CORE / EMJ_ROUTING_ALIAS	Climate linkage	CANDIDATE-CONDITIONAL
Specific disclosure	ENTITY-SELECTION-REQUIRED	Quality status	Evidence: NOT-ASSESSED Assurance: NOT-ASSESSED

Source-derived classification: Nature Awareness and Exposure Mapping

TNFD pillar	Recommendation range	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Governance	A-C	S1 26-27	S2 5-7, climate linkage required	MEDIUM (Medium)
Strategy	A-D	S1 28-42	S2 8-23, climate linkage required	MEDIUM (Medium)
Metrics and targets	A-C	S1 45-53	S2 27-37, climate linkage required	MEDIUM (Medium)

LEAP phase	Components	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Locate	L1-L4	S1 30-32, 44(a)(i)	S2 10-13, 25(a)(i), climate linkage required	CONDITIONAL (Conditional)
Evaluate	E1-E4	S1 30-33, 44(a)	S2 10-14, 25(a), climate linkage required	CONDITIONAL (Conditional)
Assess	A1-A4	S1 30-42, 44	S2 10-22, 25, climate linkage required	CONDITIONAL (Conditional)
Prepare	P1-P4	S1 27, 33-42, 45-53	S2 6, 14-23, 27-37, climate linkage required	CONDITIONAL (Conditional)

ACTIVATION CONDITION Candidate routing activates only after the entity documents the nature interface, applicable TNFD recommendation, selected materiality lens and evidence role.

Control note: Cross-industry climate route; official SICS selection remains entity-specific. A specific TNFD recommended disclosure, official SICS code or IFRS S2 route requires a separate entity decision log.

A08-2: Green Dining Survey

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

Control	Value	Control	Value
Route availability	CANDIDATE-ROUTE	Materiality lens	ENTITY-SELECTION-REQUIRED
Routing key	ALL-CROSS / EMJ_ROUTING_ALIAS	Climate linkage	NOT-ESTABLISHED
Specific disclosure	ENTITY-SELECTION-REQUIRED	Quality status	Evidence: NOT-ASSESSED Assurance: NOT-ASSESSED

Source-derived classification: Nature Awareness and Exposure Mapping

TNFD pillar	Recommendation range	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Governance	A-C	S1 26-27	S2 5-7, climate linkage required	MEDIUM (Medium)
Strategy	A-D	S1 28-42	S2 8-23, climate linkage required	MEDIUM (Medium)
Metrics and targets	A-C	S1 45-53	S2 27-37, climate linkage required	MEDIUM (Medium)

LEAP phase	Components	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Locate	L1-L4	S1 30-32, 44(a)(i)	S2 10-13, 25(a)(i), climate linkage required	CONDITIONAL (Conditional)
Evaluate	E1-E4	S1 30-33, 44(a)	S2 10-14, 25(a), climate linkage required	CONDITIONAL (Conditional)
Assess	A1-A4	S1 30-42, 44	S2 10-22, 25, climate linkage required	CONDITIONAL (Conditional)
Prepare	P1-P4	S1 27, 33-42, 45-53	S2 6, 14-23, 27-37, climate linkage required	CONDITIONAL (Conditional)

ACTIVATION CONDITION Candidate routing activates only after the entity documents the nature interface, applicable TNFD recommendation, selected materiality lens and evidence role.

Control note: General cross-topic route; official SICS selection remains entity-specific. A specific TNFD recommended disclosure, official SICS code or IFRS S2 route requires a separate entity decision log.

A08-3: Reusable Utensils Challenge

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

Control	Value	Control	Value
Route availability	CANDIDATE-ROUTE	Materiality lens	ENTITY-SELECTION-REQUIRED
Routing key	ALL-CROSS / EMJ_ROUTING_ALIAS	Climate linkage	NOT-ESTABLISHED
Specific disclosure	ENTITY-SELECTION-REQUIRED	Quality status	Evidence: NOT-ASSESSED Assurance: NOT-ASSESSED

Source-derived classification: Nature Awareness and Exposure Mapping

TNFD pillar	Recommendation range	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Governance	A-C	S1 26-27	S2 5-7, climate linkage required	MEDIUM (Medium)
Strategy	A-D	S1 28-42	S2 8-23, climate linkage required	MEDIUM (Medium)
Metrics and targets	A-C	S1 45-53	S2 27-37, climate linkage required	MEDIUM (Medium)

LEAP phase	Components	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Locate	L1-L4	S1 30-32, 44(a)(i)	S2 10-13, 25(a)(i), climate linkage required	CONDITIONAL (Conditional)
Evaluate	E1-E4	S1 30-33, 44(a)	S2 10-14, 25(a), climate linkage required	CONDITIONAL (Conditional)
Assess	A1-A4	S1 30-42, 44	S2 10-22, 25, climate linkage required	CONDITIONAL (Conditional)
Prepare	P1-P4	S1 27, 33-42, 45-53	S2 6, 14-23, 27-37, climate linkage required	CONDITIONAL (Conditional)

ACTIVATION CONDITION Candidate routing activates only after the entity documents the nature interface, applicable TNFD recommendation, selected materiality lens and evidence role.

Control note: General cross-topic route; official SICS selection remains entity-specific. A specific TNFD recommended disclosure, official SICS code or IFRS S2 route requires a separate entity decision log.

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.docx

Control	Value	Control	Value
Route availability	CANDIDATE-ROUTE	Materiality lens	ENTITY-SELECTION-REQUIRED
Routing key	ALL-CROSS / EMJ_ROUTING_ALIAS	Climate linkage	NOT-ESTABLISHED
Specific disclosure	ENTITY-SELECTION-REQUIRED	Quality status	Evidence: NOT-ASSESSED Assurance: NOT-ASSESSED

Source-derived classification: Nature Awareness and Exposure Mapping

TNFD pillar	Recommendation range	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Governance	A-C	S1 26-27	S2 5-7, climate linkage required	MEDIUM (Medium)
Strategy	A-D	S1 28-42	S2 8-23, climate linkage required	MEDIUM (Medium)
Metrics and targets	A-C	S1 45-53	S2 27-37, climate linkage required	MEDIUM (Medium)

LEAP phase	Components	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Locate	L1-L4	S1 30-32, 44(a)(i)	S2 10-13, 25(a)(i), climate linkage required	CONDITIONAL (Conditional)
Evaluate	E1-E4	S1 30-33, 44(a)	S2 10-14, 25(a), climate linkage required	CONDITIONAL (Conditional)
Assess	A1-A4	S1 30-42, 44	S2 10-22, 25, climate linkage required	CONDITIONAL (Conditional)
Prepare	P1-P4	S1 27, 33-42, 45-53	S2 6, 14-23, 27-37, climate linkage required	CONDITIONAL (Conditional)

ACTIVATION CONDITION Candidate routing activates only after the entity documents the nature interface, applicable TNFD recommendation, selected materiality lens and evidence role.

Control note: General cross-topic route; official SICS selection remains entity-specific. A specific TNFD recommended disclosure, official SICS code or IFRS S2 route requires a separate entity decision log.

A08-5: Vegetarian Challenge

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

Control	Value	Control	Value
Route availability	CANDIDATE-ROUTE	Materiality lens	ENTITY-SELECTION-REQUIRED
Routing key	ALL-CROSS / EMJ_ROUTING_ALIAS	Climate linkage	NOT-ESTABLISHED
Specific disclosure	ENTITY-SELECTION-REQUIRED	Quality status	Evidence: NOT-ASSESSED Assurance: NOT-ASSESSED

Source-derived classification: Nature Awareness and Exposure Mapping

TNFD pillar	Recommendation range	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Governance	A-C	S1 26-27	S2 5-7, climate linkage required	MEDIUM (Medium)
Strategy	A-D	S1 28-42	S2 8-23, climate linkage required	MEDIUM (Medium)
Metrics and targets	A-C	S1 45-53	S2 27-37, climate linkage required	MEDIUM (Medium)

LEAP phase	Components	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Locate	L1-L4	S1 30-32, 44(a)(i)	S2 10-13, 25(a)(i), climate linkage required	CONDITIONAL (Conditional)
Evaluate	E1-E4	S1 30-33, 44(a)	S2 10-14, 25(a), climate linkage required	CONDITIONAL (Conditional)
Assess	A1-A4	S1 30-42, 44	S2 10-22, 25, climate linkage required	CONDITIONAL (Conditional)
Prepare	P1-P4	S1 27, 33-42, 45-53	S2 6, 14-23, 27-37, climate linkage required	CONDITIONAL (Conditional)

ACTIVATION CONDITION Candidate routing activates only after the entity documents the nature interface, applicable TNFD recommendation, selected materiality lens and evidence role.

Control note: General cross-topic route; official SICS selection remains entity-specific. A specific TNFD recommended disclosure, official SICS code or IFRS S2 route requires a separate entity decision log.

A08-6: Healthy Veggie Day

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

Control	Value	Control	Value
Route availability	CANDIDATE-ROUTE	Materiality lens	ENTITY-SELECTION-REQUIRED
Routing key	ALL-CROSS / EMJ_ROUTING_ALIAS	Climate linkage	NOT-ESTABLISHED
Specific disclosure	ENTITY-SELECTION-REQUIRED	Quality status	Evidence: NOT-ASSESSED Assurance: NOT-ASSESSED

Source-derived classification: Nature Awareness and Exposure Mapping

TNFD pillar	Recommendation range	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Governance	A-C	S1 26-27	S2 5-7, climate linkage required	MEDIUM (Medium)
Strategy	A-D	S1 28-42	S2 8-23, climate linkage required	MEDIUM (Medium)
Metrics and targets	A-C	S1 45-53	S2 27-37, climate linkage required	MEDIUM (Medium)

LEAP phase	Components	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Locate	L1-L4	S1 30-32, 44(a)(i)	S2 10-13, 25(a)(i), climate linkage required	CONDITIONAL (Conditional)
Evaluate	E1-E4	S1 30-33, 44(a)	S2 10-14, 25(a), climate linkage required	CONDITIONAL (Conditional)
Assess	A1-A4	S1 30-42, 44	S2 10-22, 25, climate linkage required	CONDITIONAL (Conditional)
Prepare	P1-P4	S1 27, 33-42, 45-53	S2 6, 14-23, 27-37, climate linkage required	CONDITIONAL (Conditional)

ACTIVATION CONDITION Candidate routing activates only after the entity documents the nature interface, applicable TNFD recommendation, selected materiality lens and evidence role.

Control note: General cross-topic route; official SICS selection remains entity-specific. A specific TNFD recommended disclosure, official SICS code or IFRS S2 route requires a separate entity decision log.

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.docx

Control	Value	Control	Value
Route availability	CANDIDATE-ROUTE	Materiality lens	ENTITY-SELECTION-REQUIRED
Routing key	ALL-CROSS / EMJ_ROUTING_ALIAS	Climate linkage	NOT-ESTABLISHED
Specific disclosure	ENTITY-SELECTION-REQUIRED	Quality status	Evidence: NOT-ASSESSED Assurance: NOT-ASSESSED

Source-derived classification: Nature Awareness and Exposure Mapping

TNFD pillar	Recommendation range	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Governance	A-C	S1 26-27	S2 5-7, climate linkage required	MEDIUM (Medium)
Strategy	A-D	S1 28-42	S2 8-23, climate linkage required	MEDIUM (Medium)
Metrics and targets	A-C	S1 45-53	S2 27-37, climate linkage required	MEDIUM (Medium)

LEAP phase	Components	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Locate	L1-L4	S1 30-32, 44(a)(i)	S2 10-13, 25(a)(i), climate linkage required	CONDITIONAL (Conditional)
Evaluate	E1-E4	S1 30-33, 44(a)	S2 10-14, 25(a), climate linkage required	CONDITIONAL (Conditional)
Assess	A1-A4	S1 30-42, 44	S2 10-22, 25, climate linkage required	CONDITIONAL (Conditional)
Prepare	P1-P4	S1 27, 33-42, 45-53	S2 6, 14-23, 27-37, climate linkage required	CONDITIONAL (Conditional)

ACTIVATION CONDITION Candidate routing activates only after the entity documents the nature interface, applicable TNFD recommendation, selected materiality lens and evidence role.

Control note: General cross-topic route; official SICS selection remains entity-specific. A specific TNFD recommended disclosure, official SICS code or IFRS S2 route requires a separate entity decision log.

A08-8: Food & Agriculture Education

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

Control	Value	Control	Value
Route availability	CANDIDATE-ROUTE	Materiality lens	ENTITY-SELECTION-REQUIRED
Routing key	ALL-CROSS / EMJ_ROUTING_ALIAS	Climate linkage	NOT-ESTABLISHED
Specific disclosure	ENTITY-SELECTION-REQUIRED	Quality status	Evidence: NOT-ASSESSED Assurance: NOT-ASSESSED

Source-derived classification: Nature Awareness and Exposure Mapping

TNFD pillar	Recommendation range	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Governance	A-C	S1 26-27	S2 5-7, climate linkage required	MEDIUM (Medium)
Strategy	A-D	S1 28-42	S2 8-23, climate linkage required	MEDIUM (Medium)
Metrics and targets	A-C	S1 45-53	S2 27-37, climate linkage required	MEDIUM (Medium)

LEAP phase	Components	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Locate	L1-L4	S1 30-32, 44(a)(i)	S2 10-13, 25(a)(i), climate linkage required	CONDITIONAL (Conditional)
Evaluate	E1-E4	S1 30-33, 44(a)	S2 10-14, 25(a), climate linkage required	CONDITIONAL (Conditional)
Assess	A1-A4	S1 30-42, 44	S2 10-22, 25, climate linkage required	CONDITIONAL (Conditional)
Prepare	P1-P4	S1 27, 33-42, 45-53	S2 6, 14-23, 27-37, climate linkage required	CONDITIONAL (Conditional)

ACTIVATION CONDITION Candidate routing activates only after the entity documents the nature interface, applicable TNFD recommendation, selected materiality lens and evidence role.

Control note: General cross-topic route; official SICS selection remains entity-specific. A specific TNFD recommended disclosure, official SICS code or IFRS S2 route requires a separate entity decision log.

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.docx

Control	Value	Control	Value
Route availability	CANDIDATE-ROUTE	Materiality lens	ENTITY-SELECTION-REQUIRED
Routing key	ALL-CROSS / EMJ_ROUTING_ALIAS	Climate linkage	NOT-ESTABLISHED
Specific disclosure	ENTITY-SELECTION-REQUIRED	Quality status	Evidence: NOT-ASSESSED Assurance: NOT-ASSESSED

Source-derived classification: Nature Awareness and Exposure Mapping

TNFD pillar	Recommendation range	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Governance	A-C	S1 26-27	S2 5-7, climate linkage required	MEDIUM (Medium)
Strategy	A-D	S1 28-42	S2 8-23, climate linkage required	MEDIUM (Medium)
Metrics and targets	A-C	S1 45-53	S2 27-37, climate linkage required	MEDIUM (Medium)

LEAP phase	Components	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Locate	L1-L4	S1 30-32, 44(a)(i)	S2 10-13, 25(a)(i), climate linkage required	CONDITIONAL (Conditional)
Evaluate	E1-E4	S1 30-33, 44(a)	S2 10-14, 25(a), climate linkage required	CONDITIONAL (Conditional)
Assess	A1-A4	S1 30-42, 44	S2 10-22, 25, climate linkage required	CONDITIONAL (Conditional)
Prepare	P1-P4	S1 27, 33-42, 45-53	S2 6, 14-23, 27-37, climate linkage required	CONDITIONAL (Conditional)

ACTIVATION CONDITION Candidate routing activates only after the entity documents the nature interface, applicable TNFD recommendation, selected materiality lens and evidence role.

Control note: General cross-topic route; official SICS selection remains entity-specific. A specific TNFD recommended disclosure, official SICS code or IFRS S2 route requires a separate entity decision log.

A08-10: Agricultural Education Experience

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

Control	Value	Control	Value
Route availability	CANDIDATE-ROUTE	Materiality lens	ENTITY-SELECTION-REQUIRED
Routing key	ALL-CROSS / EMJ_ROUTING_ALIAS	Climate linkage	NOT-ESTABLISHED
Specific disclosure	ENTITY-SELECTION-REQUIRED	Quality status	Evidence: NOT-ASSESSED Assurance: NOT-ASSESSED

Source-derived classification: Nature Awareness and Exposure Mapping

TNFD pillar	Recommendation range	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Governance	A-C	S1 26-27	S2 5-7, climate linkage required	MEDIUM (Medium)
Strategy	A-D	S1 28-42	S2 8-23, climate linkage required	MEDIUM (Medium)
Metrics and targets	A-C	S1 45-53	S2 27-37, climate linkage required	MEDIUM (Medium)

LEAP phase	Components	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Locate	L1-L4	S1 30-32, 44(a)(i)	S2 10-13, 25(a)(i), climate linkage required	CONDITIONAL (Conditional)
Evaluate	E1-E4	S1 30-33, 44(a)	S2 10-14, 25(a), climate linkage required	CONDITIONAL (Conditional)
Assess	A1-A4	S1 30-42, 44	S2 10-22, 25, climate linkage required	CONDITIONAL (Conditional)
Prepare	P1-P4	S1 27, 33-42, 45-53	S2 6, 14-23, 27-37, climate linkage required	CONDITIONAL (Conditional)

ACTIVATION CONDITION Candidate routing activates only after the entity documents the nature interface, applicable TNFD recommendation, selected materiality lens and evidence role.

Control note: General cross-topic route; official SICS selection remains entity-specific. A specific TNFD recommended disclosure, official SICS code or IFRS S2 route requires a separate entity decision log.

A08-11: Brand Dialogue

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

Control	Value	Control	Value
Route availability	CANDIDATE-ROUTE	Materiality lens	ENTITY-SELECTION-REQUIRED
Routing key	ALL-CROSS / EMJ_ROUTING_ALIAS	Climate linkage	NOT-ESTABLISHED
Specific disclosure	ENTITY-SELECTION-REQUIRED	Quality status	Evidence: NOT-ASSESSED Assurance: NOT-ASSESSED

Source-derived classification: Conditional Nature-related Co-creation Evidence

TNFD pillar	Recommendation range	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Governance	A-C	S1 26-27	S2 5-7, climate linkage required	MEDIUM (Medium)
Strategy	A-D	S1 28-42	S2 8-23, climate linkage required	MEDIUM (Medium)
Metrics and targets	A-C	S1 45-53	S2 27-37, climate linkage required	MEDIUM (Medium)

LEAP phase	Components	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Locate	L1-L4	S1 30-32, 44(a)(i)	S2 10-13, 25(a)(i), climate linkage required	CONDITIONAL (Conditional)
Evaluate	E1-E4	S1 30-33, 44(a)	S2 10-14, 25(a), climate linkage required	CONDITIONAL (Conditional)
Assess	A1-A4	S1 30-42, 44	S2 10-22, 25, climate linkage required	CONDITIONAL (Conditional)
Prepare	P1-P4	S1 27, 33-42, 45-53	S2 6, 14-23, 27-37, climate linkage required	CONDITIONAL (Conditional)

ACTIVATION CONDITION Candidate routing activates only after the entity documents the nature interface, applicable TNFD recommendation, selected materiality lens and evidence role.

Control note: General cross-topic route; official SICS selection remains entity-specific. A specific TNFD recommended disclosure, official SICS code or IFRS S2 route requires a separate entity decision log.

A08-12: Food Bank Volunteering

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

Control	Value	Control	Value
Route availability	CANDIDATE-ROUTE	Materiality lens	ENTITY-SELECTION-REQUIRED
Routing key	ALL-CROSS / EMJ_ROUTING_ALIAS	Climate linkage	NOT-ESTABLISHED
Specific disclosure	ENTITY-SELECTION-REQUIRED	Quality status	Evidence: NOT-ASSESSED Assurance: NOT-ASSESSED

Source-derived classification: Nature-related Environmental Volunteering Evidence

TNFD pillar	Recommendation range	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Governance	A-C	S1 26-27	S2 5-7, climate linkage required	MEDIUM (Medium)
Strategy	A-D	S1 28-42	S2 8-23, climate linkage required	MEDIUM (Medium)
Metrics and targets	A-C	S1 45-53	S2 27-37, climate linkage required	MEDIUM (Medium)

LEAP phase	Components	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Locate	L1-L4	S1 30-32, 44(a)(i)	S2 10-13, 25(a)(i), climate linkage required	CONDITIONAL (Conditional)
Evaluate	E1-E4	S1 30-33, 44(a)	S2 10-14, 25(a), climate linkage required	CONDITIONAL (Conditional)
Assess	A1-A4	S1 30-42, 44	S2 10-22, 25, climate linkage required	CONDITIONAL (Conditional)
Prepare	P1-P4	S1 27, 33-42, 45-53	S2 6, 14-23, 27-37, climate linkage required	CONDITIONAL (Conditional)

ACTIVATION CONDITION Activated only when volunteering activities involve biodiversity protection, coastal cleanup, river protection, or ecological stewardship campaigns.

Control note: General cross-topic route; official SICS selection remains entity-specific. A specific TNFD recommended disclosure, official SICS code or IFRS S2 route requires a separate entity decision log.

A09: Healthy Living Participation

A09-1: Health Screening Task

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

Control	Value	Control	Value
Route availability	NO-DEFAULT-ROUTE	Materiality lens	ENTITY-SELECTION-REQUIRED
Routing key	ALL-CROSS / EMJ_ROUTING_ALIAS	Climate linkage	NOT-ESTABLISHED
Specific disclosure	ENTITY-SELECTION-REQUIRED	Quality status	Evidence: NOT-ASSESSED Assurance: NOT-ASSESSED

Source-derived classification: Normally Not Applicable / Conditional Community Resilience Context

TNFD PILLAR ROUTE NO-DEFAULT-ROUTE. No task-level pillar is activated by default.

LEAP ROUTE NO-DEFAULT-ROUTE. No LEAP phase is activated by default.

ACTIVATION CONDITION Activated only when health screening activities involve environmental toxicology screenings, heavy metal exposure testing, or natural habitat water-borne pathogen risk evaluations.

Control note: General cross-topic route; official SICS selection remains entity-specific. A specific TNFD recommended disclosure, official SICS code or IFRS S2 route requires a separate entity decision log.

A09-2: Exercise Challenge Task

Domain: Workforce Participation | Category: Workforce & Human Capital | Source: A09-2 EXERCISE CHALLENGE TASK MME Mapping(1).docx

Control	Value	Control	Value
Route availability	NO-DEFAULT-ROUTE	Materiality lens	ENTITY-SELECTION-REQUIRED
Routing key	ALL-CROSS / EMJ_ROUTING_ALIAS	Climate linkage	NOT-ESTABLISHED
Specific disclosure	ENTITY-SELECTION-REQUIRED	Quality status	Evidence: NOT-ASSESSED Assurance: NOT-ASSESSED

Source-derived classification: Normally Not Applicable / Conditional Community Resilience Context

TNFD PILLAR ROUTE NO-DEFAULT-ROUTE. No task-level pillar is activated by default.

LEAP ROUTE NO-DEFAULT-ROUTE. No LEAP phase is activated by default.

ACTIVATION CONDITION Activated only when the fitness activity directly occurs in nature-reserve trails, integrating biodiversity observation, ecosystem awareness, or ecological stewardship.

Control note: General cross-topic route; official SICS selection remains entity-specific. A specific TNFD recommended disclosure, official SICS code or IFRS S2 route requires a separate entity decision log.

A09-3: Health Promotion Task

Domain: Workforce Participation | Category: Workforce & Human Capital | Source: A09-3 HEALTH PROMOTION TASK MME Mapping(1).docx

Control	Value	Control	Value
Route availability	NO-DEFAULT-ROUTE	Materiality lens	ENTITY-SELECTION-REQUIRED
Routing key	ALL-CROSS / EMJ_ROUTING_ALIAS	Climate linkage	NOT-ESTABLISHED
Specific disclosure	ENTITY-SELECTION-REQUIRED	Quality status	Evidence: NOT-ASSESSED Assurance: NOT-ASSESSED

Source-derived classification: Normally Not Applicable / Conditional Community Resilience Context

TNFD PILLAR ROUTE NO-DEFAULT-ROUTE. No task-level pillar is activated by default.

LEAP ROUTE NO-DEFAULT-ROUTE. No LEAP phase is activated by default.

ACTIVATION CONDITION Activated only when the health promotion modules address natural capital dependencies, ecological contamination medical risks, or water resource sanitation safety guidelines.

Control note: General cross-topic route; official SICS selection remains entity-specific. A specific TNFD recommended disclosure, official SICS code or IFRS S2 route requires a separate entity decision log.

A09-4: Health Tracking Task

Domain: Workforce Participation | Category: Workforce & Human Capital | Source: A09-4 HEALTH TRACKING TASK MME Mapping(1).docx

Control	Value	Control	Value
Route availability	NO-DEFAULT-ROUTE	Materiality lens	ENTITY-SELECTION-REQUIRED
Routing key	ALL-CROSS / EMJ_ROUTING_ALIAS	Climate linkage	NOT-ESTABLISHED
Specific disclosure	ENTITY-SELECTION-REQUIRED	Quality status	Evidence: NOT-ASSESSED Assurance: NOT-ASSESSED

Source-derived classification: Normally Not Applicable / Conditional Community Resilience Context

TNFD PILLAR ROUTE NO-DEFAULT-ROUTE. No task-level pillar is activated by default.

LEAP ROUTE NO-DEFAULT-ROUTE. No LEAP phase is activated by default.

ACTIVATION CONDITION Activated only when the fitness activity directly occurs in nature-reserve trails, integrating biodiversity observation, ecosystem awareness, or ecological stewardship.

Control note: General cross-topic route; official SICS selection remains entity-specific. A specific TNFD recommended disclosure, official SICS code or IFRS S2 route requires a separate entity decision log.

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(1).docx

Control	Value	Control	Value
Route availability	CANDIDATE-ROUTE	Materiality lens	ENTITY-SELECTION-REQUIRED
Routing key	ALL-CORE / EMJ_ROUTING_ALIAS	Climate linkage	CANDIDATE-CONDITIONAL
Specific disclosure	ENTITY-SELECTION-REQUIRED	Quality status	Evidence: NOT-ASSESSED Assurance: NOT-ASSESSED

Source-derived classification: Nature Awareness and Exposure Mapping

TNFD pillar	Recommendation range	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Governance	A-C	S1 26-27	S2 5-7, climate linkage required	MEDIUM (Medium)
Strategy	A-D	S1 28-42	S2 8-23, climate linkage required	MEDIUM (Medium)
Metrics and targets	A-C	S1 45-53	S2 27-37, climate linkage required	MEDIUM (Medium)

LEAP phase	Components	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Locate	L1-L4	S1 30-32, 44(a)(i)	S2 10-13, 25(a)(i), climate linkage required	CONDITIONAL (Conditional)
Evaluate	E1-E4	S1 30-33, 44(a)	S2 10-14, 25(a), climate linkage required	CONDITIONAL (Conditional)
Assess	A1-A4	S1 30-42, 44	S2 10-22, 25, climate linkage required	CONDITIONAL (Conditional)
Prepare	P1-P4	S1 27, 33-42, 45-53	S2 6, 14-23, 27-37, climate linkage required	CONDITIONAL (Conditional)

ACTIVATION CONDITION Candidate routing activates only after the entity documents the nature interface, applicable TNFD recommendation, selected materiality lens and evidence role.

Control note: Cross-industry climate route; official SICS selection remains entity-specific. A specific TNFD recommended disclosure, official SICS code or IFRS S2 route requires a separate entity decision log.

A10-2: Smart Pickup Task

Domain: Lifestyle & Consumption Participation | Category: Sustainable Consumption, Logistics & Service Upgrade | Source: A10-2 Smart Pickup Task MME Mapping(1).docx

Control	Value	Control	Value
Route availability	CANDIDATE-ROUTE	Materiality lens	ENTITY-SELECTION-REQUIRED
Routing key	ALL-CROSS / EMJ_ROUTING_ALIAS	Climate linkage	NOT-ESTABLISHED
Specific disclosure	ENTITY-SELECTION-REQUIRED	Quality status	Evidence: NOT-ASSESSED Assurance: NOT-ASSESSED

Source-derived classification: Nature Awareness and Exposure Mapping

TNFD pillar	Recommendation range	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Governance	A-C	S1 26-27	S2 5-7, climate linkage required	MEDIUM (Medium)
Strategy	A-D	S1 28-42	S2 8-23, climate linkage required	MEDIUM (Medium)
Metrics and targets	A-C	S1 45-53	S2 27-37, climate linkage required	MEDIUM (Medium)

LEAP phase	Components	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Locate	L1-L4	S1 30-32, 44(a)(i)	S2 10-13, 25(a)(i), climate linkage required	CONDITIONAL (Conditional)
Evaluate	E1-E4	S1 30-33, 44(a)	S2 10-14, 25(a), climate linkage required	CONDITIONAL (Conditional)
Assess	A1-A4	S1 30-42, 44	S2 10-22, 25, climate linkage required	CONDITIONAL (Conditional)
Prepare	P1-P4	S1 27, 33-42, 45-53	S2 6, 14-23, 27-37, climate linkage required	CONDITIONAL (Conditional)

ACTIVATION CONDITION Candidate routing activates only after the entity documents the nature interface, applicable TNFD recommendation, selected materiality lens and evidence role.

Control note: General cross-topic route; official SICS selection remains entity-specific. A specific TNFD recommended disclosure, official SICS code or IFRS S2 route requires a separate entity decision log.

A10-3: Delivery Distance Task

Domain: Lifestyle & Consumption Participation | Category: Sustainable Consumption, Logistics & Service Upgrade | Source: A10-3 Delivery Distance Task MME Mapping v1.1.docx

Control	Value	Control	Value
Route availability	CANDIDATE-ROUTE	Materiality lens	ENTITY-SELECTION-REQUIRED
Routing key	ALL-CROSS / EMJ_ROUTING_ALIAS	Climate linkage	NOT-ESTABLISHED
Specific disclosure	ENTITY-SELECTION-REQUIRED	Quality status	Evidence: NOT-ASSESSED Assurance: NOT-ASSESSED

Source-derived classification: Nature Awareness and Exposure Mapping

TNFD pillar	Recommendation range	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Governance	A-C	S1 26-27	S2 5-7, climate linkage required	MEDIUM (Medium)
Strategy	A-D	S1 28-42	S2 8-23, climate linkage required	MEDIUM (Medium)
Metrics and targets	A-C	S1 45-53	S2 27-37, climate linkage required	MEDIUM (Medium)

LEAP phase	Components	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Locate	L1-L4	S1 30-32, 44(a)(i)	S2 10-13, 25(a)(i), climate linkage required	CONDITIONAL (Conditional)
Evaluate	E1-E4	S1 30-33, 44(a)	S2 10-14, 25(a), climate linkage required	CONDITIONAL (Conditional)
Assess	A1-A4	S1 30-42, 44	S2 10-22, 25, climate linkage required	CONDITIONAL (Conditional)
Prepare	P1-P4	S1 27, 33-42, 45-53	S2 6, 14-23, 27-37, climate linkage required	CONDITIONAL (Conditional)

ACTIVATION CONDITION Candidate routing activates only after the entity documents the nature interface, applicable TNFD recommendation, selected materiality lens and evidence role.

Control note: General cross-topic route; official SICS selection remains entity-specific. A specific TNFD recommended disclosure, official SICS code or IFRS S2 route requires a separate entity decision log.

A10-4: Circular Recycling Task

Domain: Lifestyle & Consumption Participation | Category: Sustainable Consumption, Logistics & Service Upgrade | Source: A10-4 Circular Recycling Task MME Mapping(1).docx

Control	Value	Control	Value
Route availability	CANDIDATE-ROUTE	Materiality lens	ENTITY-SELECTION-REQUIRED
Routing key	ALL-CROSS / EMJ_ROUTING_ALIAS	Climate linkage	NOT-ESTABLISHED
Specific disclosure	ENTITY-SELECTION-REQUIRED	Quality status	Evidence: NOT-ASSESSED Assurance: NOT-ASSESSED

Source-derived classification: Nature Awareness and Exposure Mapping

TNFD pillar	Recommendation range	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Governance	A-C	S1 26-27	S2 5-7, climate linkage required	MEDIUM (Medium)
Strategy	A-D	S1 28-42	S2 8-23, climate linkage required	MEDIUM (Medium)
Metrics and targets	A-C	S1 45-53	S2 27-37, climate linkage required	MEDIUM (Medium)

LEAP phase	Components	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Locate	L1-L4	S1 30-32, 44(a)(i)	S2 10-13, 25(a)(i), climate linkage required	CONDITIONAL (Conditional)
Evaluate	E1-E4	S1 30-33, 44(a)	S2 10-14, 25(a), climate linkage required	CONDITIONAL (Conditional)
Assess	A1-A4	S1 30-42, 44	S2 10-22, 25, climate linkage required	CONDITIONAL (Conditional)
Prepare	P1-P4	S1 27, 33-42, 45-53	S2 6, 14-23, 27-37, climate linkage required	CONDITIONAL (Conditional)

ACTIVATION CONDITION Candidate routing activates only after the entity documents the nature interface, applicable TNFD recommendation, selected materiality lens and evidence role.

Control note: General cross-topic route; official SICS selection remains entity-specific. A specific TNFD recommended disclosure, official SICS code or IFRS S2 route requires a separate entity decision log.

A11: Cultural Activities Participation

A11-1: Green Ticket Task

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

Control	Value	Control	Value
Route availability	CANDIDATE-ROUTE	Materiality lens	ENTITY-SELECTION-REQUIRED
Routing key	ALL-CROSS / EMJ_ROUTING_ALIAS	Climate linkage	NOT-ESTABLISHED
Specific disclosure	ENTITY-SELECTION-REQUIRED	Quality status	Evidence: NOT-ASSESSED Assurance: NOT-ASSESSED

Source-derived classification: Nature Awareness and Exposure Mapping

TNFD pillar	Recommendation range	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Governance	A-C	S1 26-27	S2 5-7, climate linkage required	MEDIUM (Medium)
Strategy	A-D	S1 28-42	S2 8-23, climate linkage required	MEDIUM (Medium)
Metrics and targets	A-C	S1 45-53	S2 27-37, climate linkage required	MEDIUM (Medium)

LEAP phase	Components	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Locate	L1-L4	S1 30-32, 44(a)(i)	S2 10-13, 25(a)(i), climate linkage required	CONDITIONAL (Conditional)
Evaluate	E1-E4	S1 30-33, 44(a)	S2 10-14, 25(a), climate linkage required	CONDITIONAL (Conditional)
Assess	A1-A4	S1 30-42, 44	S2 10-22, 25, climate linkage required	CONDITIONAL (Conditional)
Prepare	P1-P4	S1 27, 33-42, 45-53	S2 6, 14-23, 27-37, climate linkage required	CONDITIONAL (Conditional)

ACTIVATION CONDITION Candidate routing activates only after the entity documents the nature interface, applicable TNFD recommendation, selected materiality lens and evidence role.

Control note: General cross-topic route; official SICS selection remains entity-specific. A specific TNFD recommended disclosure, official SICS code or IFRS S2 route requires a separate entity decision log.

A11-2: Low-Carbon Activity Experience Task

Domain: Cultural Participation | Category: Cultural & Civic Participation | Source: A11-2 Low-Carbon Activity Experience Task MME Mapping(1).docx

Control	Value	Control	Value
Route availability	CANDIDATE-ROUTE	Materiality lens	ENTITY-SELECTION-REQUIRED
Routing key	ALL-CORE / EMJ_ROUTING_ALIAS	Climate linkage	CANDIDATE-CONDITIONAL
Specific disclosure	ENTITY-SELECTION-REQUIRED	Quality status	Evidence: NOT-ASSESSED Assurance: NOT-ASSESSED

Source-derived classification: Nature Awareness and Exposure Mapping

TNFD pillar	Recommendation range	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Governance	A-C	S1 26-27	S2 5-7, climate linkage required	MEDIUM (Medium)
Strategy	A-D	S1 28-42	S2 8-23, climate linkage required	MEDIUM (Medium)
Metrics and targets	A-C	S1 45-53	S2 27-37, climate linkage required	MEDIUM (Medium)

LEAP phase	Components	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Locate	L1-L4	S1 30-32, 44(a)(i)	S2 10-13, 25(a)(i), climate linkage required	CONDITIONAL (Conditional)
Evaluate	E1-E4	S1 30-33, 44(a)	S2 10-14, 25(a), climate linkage required	CONDITIONAL (Conditional)
Assess	A1-A4	S1 30-42, 44	S2 10-22, 25, climate linkage required	CONDITIONAL (Conditional)
Prepare	P1-P4	S1 27, 33-42, 45-53	S2 6, 14-23, 27-37, climate linkage required	CONDITIONAL (Conditional)

ACTIVATION CONDITION Candidate routing activates only after the entity documents the nature interface, applicable TNFD recommendation, selected materiality lens and evidence role.

Control note: Cross-industry climate route; official SICS selection remains entity-specific. A specific TNFD recommended disclosure, official SICS code or IFRS S2 route requires a separate entity decision log.

A11-3: Cultural Participation Task

Domain: Cultural Participation | Category: Cultural & Civic Participation | Source: A11-3 Cultural Participation Task MME Mapping(1).docx

Control	Value	Control	Value
Route availability	CANDIDATE-ROUTE	Materiality lens	ENTITY-SELECTION-REQUIRED
Routing key	ALL-CROSS / EMJ_ROUTING_ALIAS	Climate linkage	NOT-ESTABLISHED
Specific disclosure	ENTITY-SELECTION-REQUIRED	Quality status	Evidence: NOT-ASSESSED Assurance: NOT-ASSESSED

Source-derived classification: Nature Awareness and Exposure Mapping

TNFD pillar	Recommendation range	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Governance	A-C	S1 26-27	S2 5-7, climate linkage required	MEDIUM (Medium)
Strategy	A-D	S1 28-42	S2 8-23, climate linkage required	MEDIUM (Medium)
Metrics and targets	A-C	S1 45-53	S2 27-37, climate linkage required	MEDIUM (Medium)

LEAP phase	Components	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Locate	L1-L4	S1 30-32, 44(a)(i)	S2 10-13, 25(a)(i), climate linkage required	CONDITIONAL (Conditional)
Evaluate	E1-E4	S1 30-33, 44(a)	S2 10-14, 25(a), climate linkage required	CONDITIONAL (Conditional)
Assess	A1-A4	S1 30-42, 44	S2 10-22, 25, climate linkage required	CONDITIONAL (Conditional)
Prepare	P1-P4	S1 27, 33-42, 45-53	S2 6, 14-23, 27-37, climate linkage required	CONDITIONAL (Conditional)

ACTIVATION CONDITION Candidate routing activates only after the entity documents the nature interface, applicable TNFD recommendation, selected materiality lens and evidence role.

Control note: General cross-topic route; official SICS selection remains entity-specific. A specific TNFD recommended disclosure, official SICS code or IFRS S2 route requires a separate entity decision log.

A11-4: Post-Event Feedback Task

Domain: Cultural Participation | Category: Cultural & Civic Participation | Source: A11-4 Post-Event Feedback Task MME Mapping(1).docx

Control	Value	Control	Value
Route availability	CANDIDATE-ROUTE	Materiality lens	ENTITY-SELECTION-REQUIRED
Routing key	ALL-CROSS / EMJ_ROUTING_ALIAS	Climate linkage	NOT-ESTABLISHED
Specific disclosure	ENTITY-SELECTION-REQUIRED	Quality status	Evidence: NOT-ASSESSED Assurance: NOT-ASSESSED

Source-derived classification: Conditional Nature-related Co-creation Evidence

TNFD pillar	Recommendation range	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Governance	A-C	S1 26-27	S2 5-7, climate linkage required	MEDIUM (Medium)
Strategy	A-D	S1 28-42	S2 8-23, climate linkage required	MEDIUM (Medium)
Metrics and targets	A-C	S1 45-53	S2 27-37, climate linkage required	MEDIUM (Medium)

LEAP phase	Components	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Locate	L1-L4	S1 30-32, 44(a)(i)	S2 10-13, 25(a)(i), climate linkage required	CONDITIONAL (Conditional)
Evaluate	E1-E4	S1 30-33, 44(a)	S2 10-14, 25(a), climate linkage required	CONDITIONAL (Conditional)
Assess	A1-A4	S1 30-42, 44	S2 10-22, 25, climate linkage required	CONDITIONAL (Conditional)
Prepare	P1-P4	S1 27, 33-42, 45-53	S2 6, 14-23, 27-37, climate linkage required	CONDITIONAL (Conditional)

ACTIVATION CONDITION Candidate routing activates only after the entity documents the nature interface, applicable TNFD recommendation, selected materiality lens and evidence role.

Control note: General cross-topic route; official SICS selection remains entity-specific. A specific TNFD recommended disclosure, official SICS code or IFRS S2 route requires a separate entity decision log.

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(1)(2).docx

Control	Value	Control	Value
Route availability	CANDIDATE-ROUTE	Materiality lens	ENTITY-SELECTION-REQUIRED
Routing key	ALL-CROSS / EMJ_ROUTING_ALIAS	Climate linkage	NOT-ESTABLISHED
Specific disclosure	ENTITY-SELECTION-REQUIRED	Quality status	Evidence: NOT-ASSESSED Assurance: NOT-ASSESSED

Source-derived classification: Conditional Sustainable Tourism Evidence

TNFD pillar	Recommendation range	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Governance	A-C	S1 26-27	S2 5-7, climate linkage required	MEDIUM (Medium)
Strategy	A-D	S1 28-42	S2 8-23, climate linkage required	MEDIUM (Medium)
Metrics and targets	A-C	S1 45-53	S2 27-37, climate linkage required	MEDIUM (Medium)

LEAP phase	Components	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Locate	L1-L4	S1 30-32, 44(a)(i)	S2 10-13, 25(a)(i), climate linkage required	CONDITIONAL (Low)
Evaluate	E1-E4	S1 30-33, 44(a)	S2 10-14, 25(a), climate linkage required	MEDIUM (Medium)
Assess	A1-A4	S1 30-42, 44	S2 10-22, 25, climate linkage required	MEDIUM (Medium)
Prepare	P1-P4	S1 27, 33-42, 45-53	S2 6, 14-23, 27-37, climate linkage required	MEDIUM (Medium)

ACTIVATION CONDITION Activated when accommodation participation occurs within eco-tourism programs, protected landscapes, biodiversity-sensitive tourism initiatives, or nature-based hospitality programs.

Control note: General cross-topic route; official SICS selection remains entity-specific. A specific TNFD recommended disclosure, official SICS code or IFRS S2 route requires a separate entity decision log.

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(1).docx

Control	Value	Control	Value
Route availability	CANDIDATE-ROUTE	Materiality lens	ENTITY-SELECTION-REQUIRED
Routing key	ALL-CROSS / EMJ_ROUTING_ALIAS	Climate linkage	NOT-ESTABLISHED
Specific disclosure	ENTITY-SELECTION-REQUIRED	Quality status	Evidence: NOT-ASSESSED Assurance: NOT-ASSESSED

Source-derived classification: Conditional Resource Conservation Evidence

TNFD pillar	Recommendation range	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Governance	A-C	S1 26-27	S2 5-7, climate linkage required	MEDIUM (Medium)
Strategy	A-D	S1 28-42	S2 8-23, climate linkage required	MEDIUM (Medium)
Metrics and targets	A-C	S1 45-53	S2 27-37, climate linkage required	MEDIUM (Medium)

LEAP phase	Components	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Locate	L1-L4	S1 30-32, 44(a)(i)	S2 10-13, 25(a)(i), climate linkage required	MEDIUM (Medium)
Evaluate	E1-E4	S1 30-33, 44(a)	S2 10-14, 25(a), climate linkage required	MEDIUM (Medium)
Assess	A1-A4	S1 30-42, 44	S2 10-22, 25, climate linkage required	MEDIUM (Medium)
Prepare	P1-P4	S1 27, 33-42, 45-53	S2 6, 14-23, 27-37, climate linkage required	MEDIUM (Medium)

ACTIVATION CONDITION Activated when accommodation programs support water conservation, resource stewardship, biodiversity-sensitive tourism, or ecosystem protection initiatives.

Control note: General cross-topic route; official SICS selection remains entity-specific. A specific TNFD recommended disclosure, official SICS code or IFRS S2 route requires a separate entity decision log.

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(1).docx

Control	Value	Control	Value
Route availability	CANDIDATE-ROUTE	Materiality lens	ENTITY-SELECTION-REQUIRED
Routing key	ALL-CORE / EMJ_ROUTING_ALIAS	Climate linkage	CANDIDATE-CONDITIONAL
Specific disclosure	ENTITY-SELECTION-REQUIRED	Quality status	Evidence: NOT-ASSESSED Assurance: NOT-ASSESSED

Source-derived classification: Conditional Resource Efficiency Evidence

TNFD pillar	Recommendation range	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Governance	A-C	S1 26-27	S2 5-7, climate linkage required	MEDIUM (Medium)
Strategy	A-D	S1 28-42	S2 8-23, climate linkage required	MEDIUM (Medium)
Metrics and targets	A-C	S1 45-53	S2 27-37, climate linkage required	MEDIUM (Medium)

LEAP phase	Components	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Locate	L1-L4	S1 30-32, 44(a)(i)	S2 10-13, 25(a)(i), climate linkage required	CONDITIONAL (Low)
Evaluate	E1-E4	S1 30-33, 44(a)	S2 10-14, 25(a), climate linkage required	MEDIUM (Medium)
Assess	A1-A4	S1 30-42, 44	S2 10-22, 25, climate linkage required	MEDIUM (Medium)
Prepare	P1-P4	S1 27, 33-42, 45-53	S2 6, 14-23, 27-37, climate linkage required	MEDIUM (Medium)

ACTIVATION CONDITION Activated when energy conservation programs contribute to reduced resource consumption, ecosystem pressure reduction, or nature-positive tourism initiatives.

Control note: Cross-industry climate route; official SICS selection remains entity-specific. A specific TNFD recommended disclosure, official SICS code or IFRS S2 route requires a separate entity decision log.

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(1).docx

Control	Value	Control	Value
Route availability	CANDIDATE-ROUTE	Materiality lens	ENTITY-SELECTION-REQUIRED
Routing key	ALL-CROSS / EMJ_ROUTING_ALIAS	Climate linkage	NOT-ESTABLISHED
Specific disclosure	ENTITY-SELECTION-REQUIRED	Quality status	Evidence: NOT-ASSESSED Assurance: NOT-ASSESSED

Source-derived classification: Nature-positive Participation Evidence

TNFD pillar	Recommendation range	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Governance	A-C	S1 26-27	S2 5-7, climate linkage required	MEDIUM (Medium)
Strategy	A-D	S1 28-42	S2 8-23, climate linkage required	MEDIUM (Medium)
Metrics and targets	A-C	S1 45-53	S2 27-37, climate linkage required	MEDIUM (Medium)

LEAP phase	Components	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Locate	L1-L4	S1 30-32, 44(a)(i)	S2 10-13, 25(a)(i), climate linkage required	MEDIUM (Medium)
Evaluate	E1-E4	S1 30-33, 44(a)	S2 10-14, 25(a), climate linkage required	HIGH (High)
Assess	A1-A4	S1 30-42, 44	S2 10-22, 25, climate linkage required	HIGH (High)
Prepare	P1-P4	S1 27, 33-42, 45-53	S2 6, 14-23, 27-37, climate linkage required	MEDIUM (Medium)

ACTIVATION CONDITION Activated when activities contribute to biodiversity conservation, ecosystem restoration, habitat protection, environmental stewardship, or nature-positive tourism initiatives.

Control note: General cross-topic route; official SICS selection remains entity-specific. A specific TNFD recommended disclosure, official SICS code or IFRS S2 route requires a separate entity decision log.

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(1).docx

Control	Value	Control	Value
Route availability	CANDIDATE-ROUTE	Materiality lens	ENTITY-SELECTION-REQUIRED
Routing key	ALL-CORE / EMJ_ROUTING_ALIAS	Climate linkage	CANDIDATE-CONDITIONAL
Specific disclosure	ENTITY-SELECTION-REQUIRED	Quality status	Evidence: NOT-ASSESSED Assurance: NOT-ASSESSED

Source-derived classification: Nature Awareness and Exposure Mapping

TNFD pillar	Recommendation range	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Governance	A-C	S1 26-27	S2 5-7, climate linkage required	MEDIUM (Medium)
Strategy	A-D	S1 28-42	S2 8-23, climate linkage required	MEDIUM (Medium)
Metrics and targets	A-C	S1 45-53	S2 27-37, climate linkage required	MEDIUM (Medium)

LEAP phase	Components	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Locate	L1-L4	S1 30-32, 44(a)(i)	S2 10-13, 25(a)(i), climate linkage required	CONDITIONAL (Conditional)
Evaluate	E1-E4	S1 30-33, 44(a)	S2 10-14, 25(a), climate linkage required	CONDITIONAL (Conditional)
Assess	A1-A4	S1 30-42, 44	S2 10-22, 25, climate linkage required	CONDITIONAL (Conditional)
Prepare	P1-P4	S1 27, 33-42, 45-53	S2 6, 14-23, 27-37, climate linkage required	CONDITIONAL (Conditional)

ACTIVATION CONDITION Candidate routing activates only after the entity documents the nature interface, applicable TNFD recommendation, selected materiality lens and evidence role.

Control note: Cross-industry climate route; official SICS selection remains entity-specific. A specific TNFD recommended disclosure, official SICS code or IFRS S2 route requires a separate entity decision log.

A13-2: Driving Mileage Task

Domain: Mobility & Travel Participation | Category: Business Travel, Accommodation & Mobility | Source: A13-2 EV Driving Mileage MME Mapping(1).docx

Control	Value	Control	Value
Route availability	CANDIDATE-ROUTE	Materiality lens	ENTITY-SELECTION-REQUIRED
Routing key	ALL-CORE / EMJ_ROUTING_ALIAS	Climate linkage	CANDIDATE-CONDITIONAL
Specific disclosure	ENTITY-SELECTION-REQUIRED	Quality status	Evidence: NOT-ASSESSED Assurance: NOT-ASSESSED

Source-derived classification: Nature Awareness and Exposure Mapping

TNFD pillar	Recommendation range	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Governance	A-C	S1 26-27	S2 5-7, climate linkage required	MEDIUM (Medium)
Strategy	A-D	S1 28-42	S2 8-23, climate linkage required	MEDIUM (Medium)
Metrics and targets	A-C	S1 45-53	S2 27-37, climate linkage required	MEDIUM (Medium)

LEAP phase	Components	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Locate	L1-L4	S1 30-32, 44(a)(i)	S2 10-13, 25(a)(i), climate linkage required	CONDITIONAL (Conditional)
Evaluate	E1-E4	S1 30-33, 44(a)	S2 10-14, 25(a), climate linkage required	CONDITIONAL (Conditional)
Assess	A1-A4	S1 30-42, 44	S2 10-22, 25, climate linkage required	CONDITIONAL (Conditional)
Prepare	P1-P4	S1 27, 33-42, 45-53	S2 6, 14-23, 27-37, climate linkage required	CONDITIONAL (Conditional)

ACTIVATION CONDITION Candidate routing activates only after the entity documents the nature interface, applicable TNFD recommendation, selected materiality lens and evidence role.

Control note: Cross-industry climate route; official SICS selection remains entity-specific. A specific TNFD recommended disclosure, official SICS code or IFRS S2 route requires a separate entity decision log.

A13-3: Charging Record Task

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

Control	Value	Control	Value
Route availability	CANDIDATE-ROUTE	Materiality lens	ENTITY-SELECTION-REQUIRED
Routing key	ALL-CORE / EMJ_ROUTING_ALIAS	Climate linkage	CANDIDATE-CONDITIONAL
Specific disclosure	ENTITY-SELECTION-REQUIRED	Quality status	Evidence: NOT-ASSESSED Assurance: NOT-ASSESSED

Source-derived classification: Nature Sourcing and Footprint Exposure Mapping

TNFD pillar	Recommendation range	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Governance	A-C	S1 26-27	S2 5-7, climate linkage required	MEDIUM (Medium)
Strategy	A-D	S1 28-42	S2 8-23, climate linkage required	MEDIUM (Medium)
Metrics and targets	A-C	S1 45-53	S2 27-37, climate linkage required	MEDIUM (Medium)

LEAP phase	Components	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Locate	L1-L4	S1 30-32, 44(a)(i)	S2 10-13, 25(a)(i), climate linkage required	CONDITIONAL (Conditional)
Evaluate	E1-E4	S1 30-33, 44(a)	S2 10-14, 25(a), climate linkage required	CONDITIONAL (Conditional)
Assess	A1-A4	S1 30-42, 44	S2 10-22, 25, climate linkage required	CONDITIONAL (Conditional)
Prepare	P1-P4	S1 27, 33-42, 45-53	S2 6, 14-23, 27-37, climate linkage required	CONDITIONAL (Conditional)

ACTIVATION CONDITION Candidate routing activates only after the entity documents the nature interface, applicable TNFD recommendation, selected materiality lens and evidence role.

Control note: Cross-industry climate route; official SICS selection remains entity-specific. A specific TNFD recommended disclosure, official SICS code or IFRS S2 route requires a separate entity decision log.

A13-4: Return Verification Task

Domain: Mobility & Travel Participation | Category: Business Travel, Accommodation & Mobility | Source: A13-4 EV Return Verification MME Mapping(1).docx

Control	Value	Control	Value
Route availability	CANDIDATE-ROUTE	Materiality lens	ENTITY-SELECTION-REQUIRED
Routing key	ALL-CORE / EMJ_ROUTING_ALIAS	Climate linkage	CANDIDATE-CONDITIONAL
Specific disclosure	ENTITY-SELECTION-REQUIRED	Quality status	Evidence: NOT-ASSESSED Assurance: NOT-ASSESSED

Source-derived classification: Nature Awareness and Exposure Mapping

TNFD pillar	Recommendation range	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Governance	A-C	S1 26-27	S2 5-7, climate linkage required	MEDIUM (Medium)
Strategy	A-D	S1 28-42	S2 8-23, climate linkage required	MEDIUM (Medium)
Metrics and targets	A-C	S1 45-53	S2 27-37, climate linkage required	MEDIUM (Medium)

LEAP phase	Components	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Locate	L1-L4	S1 30-32, 44(a)(i)	S2 10-13, 25(a)(i), climate linkage required	CONDITIONAL (Conditional)
Evaluate	E1-E4	S1 30-33, 44(a)	S2 10-14, 25(a), climate linkage required	CONDITIONAL (Conditional)
Assess	A1-A4	S1 30-42, 44	S2 10-22, 25, climate linkage required	CONDITIONAL (Conditional)
Prepare	P1-P4	S1 27, 33-42, 45-53	S2 6, 14-23, 27-37, climate linkage required	CONDITIONAL (Conditional)

ACTIVATION CONDITION Candidate routing activates only after the entity documents the nature interface, applicable TNFD recommendation, selected materiality lens and evidence role.

Control note: Cross-industry climate route; official SICS selection remains entity-specific. A specific TNFD recommended disclosure, official SICS code or IFRS S2 route requires a separate entity decision log.

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.docx

Control	Value	Control	Value
Route availability	CANDIDATE-ROUTE	Materiality lens	ENTITY-SELECTION-REQUIRED
Routing key	ALL-CROSS / EMJ_ROUTING_ALIAS	Climate linkage	NOT-ESTABLISHED
Specific disclosure	ENTITY-SELECTION-REQUIRED	Quality status	Evidence: NOT-ASSESSED Assurance: NOT-ASSESSED

Source-derived classification: Nature Awareness and Exposure Mapping

TNFD pillar	Recommendation range	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Governance	A-C	S1 26-27	S2 5-7, climate linkage required	MEDIUM (Medium)
Strategy	A-D	S1 28-42	S2 8-23, climate linkage required	MEDIUM (Medium)
Metrics and targets	A-C	S1 45-53	S2 27-37, climate linkage required	MEDIUM (Medium)

LEAP phase	Components	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Locate	L1-L4	S1 30-32, 44(a)(i)	S2 10-13, 25(a)(i), climate linkage required	CONDITIONAL (Conditional)
Evaluate	E1-E4	S1 30-33, 44(a)	S2 10-14, 25(a), climate linkage required	CONDITIONAL (Conditional)
Assess	A1-A4	S1 30-42, 44	S2 10-22, 25, climate linkage required	CONDITIONAL (Conditional)
Prepare	P1-P4	S1 27, 33-42, 45-53	S2 6, 14-23, 27-37, climate linkage required	CONDITIONAL (Conditional)

ACTIVATION CONDITION Candidate routing activates only after the entity documents the nature interface, applicable TNFD recommendation, selected materiality lens and evidence role.

Control note: General cross-topic route; official SICS selection remains entity-specific. A specific TNFD recommended disclosure, official SICS code or IFRS S2 route requires a separate entity decision log.

A14-2: Commuting Log Task

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

Control	Value	Control	Value
Route availability	CANDIDATE-ROUTE	Materiality lens	ENTITY-SELECTION-REQUIRED
Routing key	ALL-CROSS / EMJ_ROUTING_ALIAS	Climate linkage	NOT-ESTABLISHED
Specific disclosure	ENTITY-SELECTION-REQUIRED	Quality status	Evidence: NOT-ASSESSED Assurance: NOT-ASSESSED

Source-derived classification: Nature Awareness and Exposure Mapping

TNFD pillar	Recommendation range	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Governance	A-C	S1 26-27	S2 5-7, climate linkage required	MEDIUM (Medium)
Strategy	A-D	S1 28-42	S2 8-23, climate linkage required	MEDIUM (Medium)
Metrics and targets	A-C	S1 45-53	S2 27-37, climate linkage required	MEDIUM (Medium)

LEAP phase	Components	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Locate	L1-L4	S1 30-32, 44(a)(i)	S2 10-13, 25(a)(i), climate linkage required	CONDITIONAL (Conditional)
Evaluate	E1-E4	S1 30-33, 44(a)	S2 10-14, 25(a), climate linkage required	CONDITIONAL (Conditional)
Assess	A1-A4	S1 30-42, 44	S2 10-22, 25, climate linkage required	CONDITIONAL (Conditional)
Prepare	P1-P4	S1 27, 33-42, 45-53	S2 6, 14-23, 27-37, climate linkage required	CONDITIONAL (Conditional)

ACTIVATION CONDITION Candidate routing activates only after the entity documents the nature interface, applicable TNFD recommendation, selected materiality lens and evidence role.

Control note: General cross-topic route; official SICS selection remains entity-specific. A specific TNFD recommended disclosure, official SICS code or IFRS S2 route requires a separate entity decision log.

A14-3: Ticket Verification Task

Domain: Mobility & Travel Participation | Category: Business Travel, Accommodation & Mobility | Source: A14-3 Ticket Verification Task MME Mapping(1).docx

Control	Value	Control	Value
Route availability	CANDIDATE-ROUTE	Materiality lens	ENTITY-SELECTION-REQUIRED
Routing key	ALL-CROSS / EMJ_ROUTING_ALIAS	Climate linkage	NOT-ESTABLISHED
Specific disclosure	ENTITY-SELECTION-REQUIRED	Quality status	Evidence: NOT-ASSESSED Assurance: NOT-ASSESSED

Source-derived classification: Nature Awareness and Exposure Mapping

TNFD pillar	Recommendation range	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Governance	A-C	S1 26-27	S2 5-7, climate linkage required	MEDIUM (Medium)
Strategy	A-D	S1 28-42	S2 8-23, climate linkage required	MEDIUM (Medium)
Metrics and targets	A-C	S1 45-53	S2 27-37, climate linkage required	MEDIUM (Medium)

LEAP phase	Components	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Locate	L1-L4	S1 30-32, 44(a)(i)	S2 10-13, 25(a)(i), climate linkage required	CONDITIONAL (Conditional)
Evaluate	E1-E4	S1 30-33, 44(a)	S2 10-14, 25(a), climate linkage required	CONDITIONAL (Conditional)
Assess	A1-A4	S1 30-42, 44	S2 10-22, 25, climate linkage required	CONDITIONAL (Conditional)
Prepare	P1-P4	S1 27, 33-42, 45-53	S2 6, 14-23, 27-37, climate linkage required	CONDITIONAL (Conditional)

ACTIVATION CONDITION Candidate routing activates only after the entity documents the nature interface, applicable TNFD recommendation, selected materiality lens and evidence role.

Control note: General cross-topic route; official SICS selection remains entity-specific. A specific TNFD recommended disclosure, official SICS code or IFRS S2 route requires a separate entity decision log.

A14-4: Shared Transport Rental Task

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

Control	Value	Control	Value
Route availability	CANDIDATE-ROUTE	Materiality lens	ENTITY-SELECTION-REQUIRED
Routing key	ALL-CROSS / EMJ_ROUTING_ALIAS	Climate linkage	NOT-ESTABLISHED
Specific disclosure	ENTITY-SELECTION-REQUIRED	Quality status	Evidence: NOT-ASSESSED Assurance: NOT-ASSESSED

Source-derived classification: Nature Awareness and Exposure Mapping

TNFD pillar	Recommendation range	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Governance	A-C	S1 26-27	S2 5-7, climate linkage required	MEDIUM (Medium)
Strategy	A-D	S1 28-42	S2 8-23, climate linkage required	MEDIUM (Medium)
Metrics and targets	A-C	S1 45-53	S2 27-37, climate linkage required	MEDIUM (Medium)

LEAP phase	Components	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Locate	L1-L4	S1 30-32, 44(a)(i)	S2 10-13, 25(a)(i), climate linkage required	CONDITIONAL (Conditional)
Evaluate	E1-E4	S1 30-33, 44(a)	S2 10-14, 25(a), climate linkage required	CONDITIONAL (Conditional)
Assess	A1-A4	S1 30-42, 44	S2 10-22, 25, climate linkage required	CONDITIONAL (Conditional)
Prepare	P1-P4	S1 27, 33-42, 45-53	S2 6, 14-23, 27-37, climate linkage required	CONDITIONAL (Conditional)

ACTIVATION CONDITION Candidate routing activates only after the entity documents the nature interface, applicable TNFD recommendation, selected materiality lens and evidence role.

Control note: General cross-topic route; official SICS selection remains entity-specific. A specific TNFD recommended disclosure, official SICS code or IFRS S2 route requires a separate entity decision log.

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.docx

Control	Value	Control	Value
Route availability	CANDIDATE-ROUTE	Materiality lens	ENTITY-SELECTION-REQUIRED
Routing key	ALL-CROSS / EMJ_ROUTING_ALIAS	Climate linkage	NOT-ESTABLISHED
Specific disclosure	ENTITY-SELECTION-REQUIRED	Quality status	Evidence: NOT-ASSESSED Assurance: NOT-ASSESSED

Source-derived classification: Nature Awareness and Exposure Mapping

TNFD pillar	Recommendation range	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Governance	A-C	S1 26-27	S2 5-7, climate linkage required	MEDIUM (Medium)
Strategy	A-D	S1 28-42	S2 8-23, climate linkage required	MEDIUM (Medium)
Metrics and targets	A-C	S1 45-53	S2 27-37, climate linkage required	MEDIUM (Medium)

LEAP phase	Components	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Locate	L1-L4	S1 30-32, 44(a)(i)	S2 10-13, 25(a)(i), climate linkage required	CONDITIONAL (Conditional)
Evaluate	E1-E4	S1 30-33, 44(a)	S2 10-14, 25(a), climate linkage required	CONDITIONAL (Conditional)
Assess	A1-A4	S1 30-42, 44	S2 10-22, 25, climate linkage required	CONDITIONAL (Conditional)
Prepare	P1-P4	S1 27, 33-42, 45-53	S2 6, 14-23, 27-37, climate linkage required	CONDITIONAL (Conditional)

ACTIVATION CONDITION Candidate routing activates only after the entity documents the nature interface, applicable TNFD recommendation, selected materiality lens and evidence role.

Control note: General cross-topic route; official SICS selection remains entity-specific. A specific TNFD recommended disclosure, official SICS code or IFRS S2 route requires a separate entity decision log.

A15-2: Resident Interaction Task

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

Control	Value	Control	Value
Route availability	CANDIDATE-ROUTE	Materiality lens	ENTITY-SELECTION-REQUIRED
Routing key	ALL-CROSS / EMJ_ROUTING_ALIAS	Climate linkage	NOT-ESTABLISHED
Specific disclosure	ENTITY-SELECTION-REQUIRED	Quality status	Evidence: NOT-ASSESSED Assurance: NOT-ASSESSED

Source-derived classification: Nature Awareness and Exposure Mapping

TNFD pillar	Recommendation range	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Governance	A-C	S1 26-27	S2 5-7, climate linkage required	MEDIUM (Medium)
Strategy	A-D	S1 28-42	S2 8-23, climate linkage required	MEDIUM (Medium)
Metrics and targets	A-C	S1 45-53	S2 27-37, climate linkage required	MEDIUM (Medium)

LEAP phase	Components	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Locate	L1-L4	S1 30-32, 44(a)(i)	S2 10-13, 25(a)(i), climate linkage required	CONDITIONAL (Conditional)
Evaluate	E1-E4	S1 30-33, 44(a)	S2 10-14, 25(a), climate linkage required	CONDITIONAL (Conditional)
Assess	A1-A4	S1 30-42, 44	S2 10-22, 25, climate linkage required	CONDITIONAL (Conditional)
Prepare	P1-P4	S1 27, 33-42, 45-53	S2 6, 14-23, 27-37, climate linkage required	CONDITIONAL (Conditional)

ACTIVATION CONDITION Candidate routing activates only after the entity documents the nature interface, applicable TNFD recommendation, selected materiality lens and evidence role.

Control note: General cross-topic route; official SICS selection remains entity-specific. A specific TNFD recommended disclosure, official SICS code or IFRS S2 route requires a separate entity decision log.

A15-3: Green Declaration Task

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

Control	Value	Control	Value
Route availability	CANDIDATE-ROUTE	Materiality lens	ENTITY-SELECTION-REQUIRED
Routing key	ALL-CROSS / EMJ_ROUTING_ALIAS	Climate linkage	NOT-ESTABLISHED
Specific disclosure	ENTITY-SELECTION-REQUIRED	Quality status	Evidence: NOT-ASSESSED Assurance: NOT-ASSESSED

Source-derived classification: Nature Awareness and Exposure Mapping

TNFD pillar	Recommendation range	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Governance	A-C	S1 26-27	S2 5-7, climate linkage required	MEDIUM (Medium)
Strategy	A-D	S1 28-42	S2 8-23, climate linkage required	MEDIUM (Medium)
Metrics and targets	A-C	S1 45-53	S2 27-37, climate linkage required	MEDIUM (Medium)

LEAP phase	Components	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Locate	L1-L4	S1 30-32, 44(a)(i)	S2 10-13, 25(a)(i), climate linkage required	CONDITIONAL (Conditional)
Evaluate	E1-E4	S1 30-33, 44(a)	S2 10-14, 25(a), climate linkage required	CONDITIONAL (Conditional)
Assess	A1-A4	S1 30-42, 44	S2 10-22, 25, climate linkage required	CONDITIONAL (Conditional)
Prepare	P1-P4	S1 27, 33-42, 45-53	S2 6, 14-23, 27-37, climate linkage required	CONDITIONAL (Conditional)

ACTIVATION CONDITION Candidate routing activates only after the entity documents the nature interface, applicable TNFD recommendation, selected materiality lens and evidence role.

Control note: General cross-topic route; official SICS selection remains entity-specific. A specific TNFD recommended disclosure, official SICS code or IFRS S2 route requires a separate entity decision log.

A15-4: Sustainability Results Presentation

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

Control	Value	Control	Value
Route availability	CANDIDATE-ROUTE	Materiality lens	ENTITY-SELECTION-REQUIRED
Routing key	ALL-CROSS / EMJ_ROUTING_ALIAS	Climate linkage	NOT-ESTABLISHED
Specific disclosure	ENTITY-SELECTION-REQUIRED	Quality status	Evidence: NOT-ASSESSED Assurance: NOT-ASSESSED

Source-derived classification: Nature Awareness and Exposure Mapping

TNFD pillar	Recommendation range	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Governance	A-C	S1 26-27	S2 5-7, climate linkage required	MEDIUM (Medium)
Strategy	A-D	S1 28-42	S2 8-23, climate linkage required	MEDIUM (Medium)
Metrics and targets	A-C	S1 45-53	S2 27-37, climate linkage required	MEDIUM (Medium)

LEAP phase	Components	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Locate	L1-L4	S1 30-32, 44(a)(i)	S2 10-13, 25(a)(i), climate linkage required	CONDITIONAL (Conditional)
Evaluate	E1-E4	S1 30-33, 44(a)	S2 10-14, 25(a), climate linkage required	CONDITIONAL (Conditional)
Assess	A1-A4	S1 30-42, 44	S2 10-22, 25, climate linkage required	CONDITIONAL (Conditional)
Prepare	P1-P4	S1 27, 33-42, 45-53	S2 6, 14-23, 27-37, climate linkage required	CONDITIONAL (Conditional)

ACTIVATION CONDITION Candidate routing activates only after the entity documents the nature interface, applicable TNFD recommendation, selected materiality lens and evidence role.

Control note: General cross-topic route; official SICS selection remains entity-specific. A specific TNFD recommended disclosure, official SICS code or IFRS S2 route requires a separate entity decision log.

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_v1.5.docx

Control	Value	Control	Value
Route availability	CANDIDATE-ROUTE	Materiality lens	ENTITY-SELECTION-REQUIRED
Routing key	ALL-CROSS / EMJ_ROUTING_ALIAS	Climate linkage	NOT-ESTABLISHED
Specific disclosure	ENTITY-SELECTION-REQUIRED	Quality status	Evidence: NOT-ASSESSED Assurance: NOT-ASSESSED

Source-derived classification: Resource Efficiency Improvement Evidence

TNFD pillar	Recommendation range	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Governance	A-C	S1 26-27	S2 5-7, climate linkage required	CONDITIONAL (Conditional)
Strategy	A-D	S1 28-42	S2 8-23, climate linkage required	CONDITIONAL (Conditional)
Risk and impact management	A(i), A(ii), B, C	S1 43-44	S2 24-26, climate linkage required	CONDITIONAL (Conditional)
Metrics and targets	A-C	S1 45-53	S2 27-37, climate linkage required	CONDITIONAL (Conditional)

LEAP phase	Components	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Locate	L1-L4	S1 30-32, 44(a)(i)	S2 10-13, 25(a)(i), climate linkage required	MEDIUM (Medium)
Evaluate	E1-E4	S1 30-33, 44(a)	S2 10-14, 25(a), climate linkage required	MEDIUM (Medium)
Assess	A1-A4	S1 30-42, 44	S2 10-22, 25, climate linkage required	MEDIUM (Medium)
Prepare	P1-P4	S1 27, 33-42, 45-53	S2 6, 14-23, 27-37, climate linkage required	MEDIUM (Medium)

ACTIVATION CONDITION Activated when upgrades improve resource consumption efficiency, environmental performance, or infrastructure sustainability.

Control note: General cross-topic route; official SICS selection remains entity-specific. A specific TNFD recommended disclosure, official SICS code or IFRS S2 route requires a separate entity decision log.

A16-2: Customer Feedback Task

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

Control	Value	Control	Value
Route availability	CANDIDATE-ROUTE	Materiality lens	ENTITY-SELECTION-REQUIRED
Routing key	ALL-CROSS / EMJ_ROUTING_ALIAS	Climate linkage	NOT-ESTABLISHED
Specific disclosure	ENTITY-SELECTION-REQUIRED	Quality status	Evidence: NOT-ASSESSED Assurance: NOT-ASSESSED

Source-derived classification: Conditional Consumer Sustainability Feedback Evidence

TNFD pillar	Recommendation range	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Governance	A-C	S1 26-27	S2 5-7, climate linkage required	CONDITIONAL (Conditional)
Strategy	A-D	S1 28-42	S2 8-23, climate linkage required	CONDITIONAL (Conditional)
Risk and impact management	A(i), A(ii), B, C	S1 43-44	S2 24-26, climate linkage required	CONDITIONAL (Conditional)
Metrics and targets	A-C	S1 45-53	S2 27-37, climate linkage required	CONDITIONAL (Conditional)

LEAP phase	Components	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Locate	L1-L4	S1 30-32, 44(a)(i)	S2 10-13, 25(a)(i), climate linkage required	MEDIUM (Medium)
Evaluate	E1-E4	S1 30-33, 44(a)	S2 10-14, 25(a), climate linkage required	MEDIUM (Medium)
Assess	A1-A4	S1 30-42, 44	S2 10-22, 25, climate linkage required	MEDIUM (Medium)
Prepare	P1-P4	S1 27, 33-42, 45-53	S2 6, 14-23, 27-37, climate linkage required	CONDITIONAL (Low)

ACTIVATION CONDITION Activated when feedback concerns environmental impacts, sustainable products, biodiversity-related products, or nature-related consumption behaviors.

Control note: General cross-topic route; official SICS selection remains entity-specific. A specific TNFD recommended disclosure, official SICS code or IFRS S2 route requires a separate entity decision log.

A16-3: Digital Process Transformation Task

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

Control	Value	Control	Value
Route availability	CANDIDATE-ROUTE	Materiality lens	ENTITY-SELECTION-REQUIRED
Routing key	ALL-CROSS / EMJ_ROUTING_ALIAS	Climate linkage	NOT-ESTABLISHED
Specific disclosure	ENTITY-SELECTION-REQUIRED	Quality status	Evidence: NOT-ASSESSED Assurance: NOT-ASSESSED

Source-derived classification: Conditional Resource Efficiency Evidence

TNFD pillar	Recommendation range	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Governance	A-C	S1 26-27	S2 5-7, climate linkage required	CONDITIONAL (Conditional)
Strategy	A-D	S1 28-42	S2 8-23, climate linkage required	CONDITIONAL (Conditional)
Risk and impact management	A(i), A(ii), B, C	S1 43-44	S2 24-26, climate linkage required	CONDITIONAL (Conditional)
Metrics and targets	A-C	S1 45-53	S2 27-37, climate linkage required	CONDITIONAL (Conditional)

LEAP phase	Components	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Locate	L1-L4	S1 30-32, 44(a)(i)	S2 10-13, 25(a)(i), climate linkage required	CONDITIONAL (Low)
Evaluate	E1-E4	S1 30-33, 44(a)	S2 10-14, 25(a), climate linkage required	MEDIUM (Medium)
Assess	A1-A4	S1 30-42, 44	S2 10-22, 25, climate linkage required	MEDIUM (Medium)
Prepare	P1-P4	S1 27, 33-42, 45-53	S2 6, 14-23, 27-37, climate linkage required	CONDITIONAL (Low)

ACTIVATION CONDITION Activated when digital transformation reduces resource consumption, material usage, or environmental pressures associated with physical documentation processes.

Control note: General cross-topic route; official SICS selection remains entity-specific. A specific TNFD recommended disclosure, official SICS code or IFRS S2 route requires a separate entity decision log.

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.docx

Control	Value	Control	Value
Route availability	CANDIDATE-ROUTE	Materiality lens	ENTITY-SELECTION-REQUIRED
Routing key	ALL-CROSS / EMJ_ROUTING_ALIAS	Climate linkage	NOT-ESTABLISHED
Specific disclosure	ENTITY-SELECTION-REQUIRED	Quality status	Evidence: NOT-ASSESSED Assurance: NOT-ASSESSED

Source-derived classification: Community Stewardship Participation Evidence

TNFD pillar	Recommendation range	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Governance	A-C	S1 26-27	S2 5-7, climate linkage required	CONDITIONAL (Conditional)
Strategy	A-D	S1 28-42	S2 8-23, climate linkage required	CONDITIONAL (Conditional)
Risk and impact management	A(i), A(ii), B, C	S1 43-44	S2 24-26, climate linkage required	CONDITIONAL (Conditional)
Metrics and targets	A-C	S1 45-53	S2 27-37, climate linkage required	CONDITIONAL (Conditional)

LEAP phase	Components	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Locate	L1-L4	S1 30-32, 44(a)(i)	S2 10-13, 25(a)(i), climate linkage required	MEDIUM (Medium)
Evaluate	E1-E4	S1 30-33, 44(a)	S2 10-14, 25(a), climate linkage required	MEDIUM (Medium)
Assess	A1-A4	S1 30-42, 44	S2 10-22, 25, climate linkage required	MEDIUM (Medium)
Prepare	P1-P4	S1 27, 33-42, 45-53	S2 6, 14-23, 27-37, climate linkage required	MEDIUM (Medium)

ACTIVATION CONDITION Activated when public service challenges involve ecosystem restoration, biodiversity conservation, environmental clean-ups, or community stewardship activities.

Control note: General cross-topic route; official SICS selection remains entity-specific. A specific TNFD recommended disclosure, official SICS code or IFRS S2 route requires a separate entity decision log.

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(1).docx

Control	Value	Control	Value
Route availability	CANDIDATE-ROUTE	Materiality lens	ENTITY-SELECTION-REQUIRED
Routing key	ALL-CROSS / EMJ_ROUTING_ALIAS	Climate linkage	NOT-ESTABLISHED
Specific disclosure	ENTITY-SELECTION-REQUIRED	Quality status	Evidence: NOT-ASSESSED Assurance: NOT-ASSESSED

Source-derived classification: Supplier Nature-related Commitment Evidence

TNFD pillar	Recommendation range	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Governance	A-C	S1 26-27	S2 5-7, climate linkage required	CONDITIONAL (Conditional)
Strategy	A-D	S1 28-42	S2 8-23, climate linkage required	CONDITIONAL (Conditional)
Risk and impact management	A(i), A(ii), B, C	S1 43-44	S2 24-26, climate linkage required	CONDITIONAL (Conditional)
Metrics and targets	A-C	S1 45-53	S2 27-37, climate linkage required	CONDITIONAL (Conditional)

LEAP phase	Components	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Locate	L1-L4	S1 30-32, 44(a)(i)	S2 10-13, 25(a)(i), climate linkage required	MEDIUM (Medium)
Evaluate	E1-E4	S1 30-33, 44(a)	S2 10-14, 25(a), climate linkage required	MEDIUM (Medium)
Assess	A1-A4	S1 30-42, 44	S2 10-22, 25, climate linkage required	MEDIUM (Medium)
Prepare	P1-P4	S1 27, 33-42, 45-53	S2 6, 14-23, 27-37, climate linkage required	MEDIUM (Medium)

ACTIVATION CONDITION Activated when supplier commitments include biodiversity, ecosystem protection, land-use management, or nature-related governance requirements.

Control note: General cross-topic route; official SICS selection remains entity-specific. A specific TNFD recommended disclosure, official SICS code or IFRS S2 route requires a separate entity decision log.

B01-2: Supplier Participation Verification

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

Control	Value	Control	Value
Route availability	CANDIDATE-ROUTE	Materiality lens	ENTITY-SELECTION-REQUIRED
Routing key	ALL-CROSS / EMJ_ROUTING_ALIAS	Climate linkage	NOT-ESTABLISHED
Specific disclosure	ENTITY-SELECTION-REQUIRED	Quality status	Evidence: NOT-ASSESSED Assurance: NOT-ASSESSED

Source-derived classification: Consumer Sustainability Feedback Evidence

TNFD pillar	Recommendation range	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Governance	A-C	S1 26-27	S2 5-7, climate linkage required	CONDITIONAL (Conditional)
Strategy	A-D	S1 28-42	S2 8-23, climate linkage required	CONDITIONAL (Conditional)
Risk and impact management	A(i), A(ii), B, C	S1 43-44	S2 24-26, climate linkage required	CONDITIONAL (Conditional)
Metrics and targets	A-C	S1 45-53	S2 27-37, climate linkage required	CONDITIONAL (Conditional)

LEAP phase	Components	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Locate	L1-L4	S1 30-32, 44(a)(i)	S2 10-13, 25(a)(i), climate linkage required	MEDIUM (Medium)
Evaluate	E1-E4	S1 30-33, 44(a)	S2 10-14, 25(a), climate linkage required	MEDIUM (Medium)
Assess	A1-A4	S1 30-42, 44	S2 10-22, 25, climate linkage required	MEDIUM (Medium)
Prepare	P1-P4	S1 27, 33-42, 45-53	S2 6, 14-23, 27-37, climate linkage required	MEDIUM (Medium)

ACTIVATION CONDITION Activated when feedback concerns biodiversity-related products, environmental impacts, nature-related risks, or ecosystem stewardship expectations.

Control note: General cross-topic route; official SICS selection remains entity-specific. A specific TNFD recommended disclosure, official SICS code or IFRS S2 route requires a separate entity decision log.

B01-3: Upstream Disclosure Update

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

Control	Value	Control	Value
Route availability	CANDIDATE-ROUTE	Materiality lens	ENTITY-SELECTION-REQUIRED
Routing key	ALL-CROSS / EMJ_ROUTING_ALIAS	Climate linkage	NOT-ESTABLISHED
Specific disclosure	ENTITY-SELECTION-REQUIRED	Quality status	Evidence: NOT-ASSESSED Assurance: NOT-ASSESSED

Source-derived classification: Nature-related Supply Chain Disclosure Evidence

TNFD pillar	Recommendation range	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Governance	A-C	S1 26-27	S2 5-7, climate linkage required	HIGH (High)
Strategy	A-D	S1 28-42	S2 8-23, climate linkage required	HIGH (High)
Risk and impact management	A(i), A(ii), B, C	S1 43-44	S2 24-26, climate linkage required	HIGH (High)
Metrics and targets	A-C	S1 45-53	S2 27-37, climate linkage required	HIGH (High)

LEAP phase	Components	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Locate	L1-L4	S1 30-32, 44(a)(i)	S2 10-13, 25(a)(i), climate linkage required	HIGH (High)
Evaluate	E1-E4	S1 30-33, 44(a)	S2 10-14, 25(a), climate linkage required	HIGH (High)
Assess	A1-A4	S1 30-42, 44	S2 10-22, 25, climate linkage required	HIGH (High)
Prepare	P1-P4	S1 27, 33-42, 45-53	S2 6, 14-23, 27-37, climate linkage required	HIGH (High)

ACTIVATION CONDITION Activated when supplier disclosures include biodiversity, land use, ecosystem impacts, water dependency, or nature-related risk information.

Control note: General cross-topic route; official SICS selection remains entity-specific. A specific TNFD recommended disclosure, official SICS code or IFRS S2 route requires a separate entity decision log.

B01-4: Downstream Evidence Synchronization

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

Control	Value	Control	Value
Route availability	CANDIDATE-ROUTE	Materiality lens	ENTITY-SELECTION-REQUIRED
Routing key	ALL-CROSS / EMJ_ROUTING_ALIAS	Climate linkage	NOT-ESTABLISHED
Specific disclosure	ENTITY-SELECTION-REQUIRED	Quality status	Evidence: NOT-ASSESSED Assurance: NOT-ASSESSED

Source-derived classification: Nature-related Partnership Evidence

TNFD pillar	Recommendation range	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Governance	A-C	S1 26-27	S2 5-7, climate linkage required	CONDITIONAL (Conditional)
Strategy	A-D	S1 28-42	S2 8-23, climate linkage required	CONDITIONAL (Conditional)
Risk and impact management	A(i), A(ii), B, C	S1 43-44	S2 24-26, climate linkage required	CONDITIONAL (Conditional)
Metrics and targets	A-C	S1 45-53	S2 27-37, climate linkage required	CONDITIONAL (Conditional)

LEAP phase	Components	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Locate	L1-L4	S1 30-32, 44(a)(i)	S2 10-13, 25(a)(i), climate linkage required	MEDIUM (Medium)
Evaluate	E1-E4	S1 30-33, 44(a)	S2 10-14, 25(a), climate linkage required	MEDIUM (Medium)
Assess	A1-A4	S1 30-42, 44	S2 10-22, 25, climate linkage required	MEDIUM (Medium)
Prepare	P1-P4	S1 27, 33-42, 45-53	S2 6, 14-23, 27-37, climate linkage required	MEDIUM (Medium)

ACTIVATION CONDITION Activated when collaboration projects involve biodiversity, ecosystem restoration, nature-positive innovation, or landscape-scale sustainability initiatives.

Control note: General cross-topic route; official SICS selection remains entity-specific. A specific TNFD recommended disclosure, official SICS code or IFRS S2 route requires a separate entity decision log.

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.docx

Control	Value	Control	Value
Route availability	CANDIDATE-ROUTE	Materiality lens	ENTITY-SELECTION-REQUIRED
Routing key	ALL-CROSS / EMJ_ROUTING_ALIAS	Climate linkage	NOT-ESTABLISHED
Specific disclosure	ENTITY-SELECTION-REQUIRED	Quality status	Evidence: NOT-ASSESSED Assurance: NOT-ASSESSED

Source-derived classification: Nature-conscious Procurement Evidence

TNFD pillar	Recommendation range	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Governance	A-C	S1 26-27	S2 5-7, climate linkage required	CONDITIONAL (Conditional)
Strategy	A-D	S1 28-42	S2 8-23, climate linkage required	CONDITIONAL (Conditional)
Risk and impact management	A(i), A(ii), B, C	S1 43-44	S2 24-26, climate linkage required	CONDITIONAL (Conditional)
Metrics and targets	A-C	S1 45-53	S2 27-37, climate linkage required	CONDITIONAL (Conditional)

LEAP phase	Components	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Locate	L1-L4	S1 30-32, 44(a)(i)	S2 10-13, 25(a)(i), climate linkage required	MEDIUM (Medium)
Evaluate	E1-E4	S1 30-33, 44(a)	S2 10-14, 25(a), climate linkage required	MEDIUM (Medium)
Assess	A1-A4	S1 30-42, 44	S2 10-22, 25, climate linkage required	MEDIUM (Medium)
Prepare	P1-P4	S1 27, 33-42, 45-53	S2 6, 14-23, 27-37, climate linkage required	MEDIUM (Medium)

ACTIVATION CONDITION Activated when supplier selection criteria include biodiversity, land-use, water stewardship, or ecosystem-related requirements.

Control note: General cross-topic route; official SICS selection remains entity-specific. A specific TNFD recommended disclosure, official SICS code or IFRS S2 route requires a separate entity decision log.

B02-2: Green Procurement Contract

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

Control	Value	Control	Value
Route availability	CANDIDATE-ROUTE	Materiality lens	ENTITY-SELECTION-REQUIRED
Routing key	ALL-CROSS / EMJ_ROUTING_ALIAS	Climate linkage	NOT-ESTABLISHED
Specific disclosure	ENTITY-SELECTION-REQUIRED	Quality status	Evidence: NOT-ASSESSED Assurance: NOT-ASSESSED

Source-derived classification: Nature-related Procurement Governance Evidence

TNFD pillar	Recommendation range	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Governance	A-C	S1 26-27	S2 5-7, climate linkage required	CONDITIONAL (Conditional)
Strategy	A-D	S1 28-42	S2 8-23, climate linkage required	CONDITIONAL (Conditional)
Risk and impact management	A(i), A(ii), B, C	S1 43-44	S2 24-26, climate linkage required	CONDITIONAL (Conditional)
Metrics and targets	A-C	S1 45-53	S2 27-37, climate linkage required	CONDITIONAL (Conditional)

LEAP phase	Components	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Locate	L1-L4	S1 30-32, 44(a)(i)	S2 10-13, 25(a)(i), climate linkage required	MEDIUM (Medium)
Evaluate	E1-E4	S1 30-33, 44(a)	S2 10-14, 25(a), climate linkage required	MEDIUM (Medium)
Assess	A1-A4	S1 30-42, 44	S2 10-22, 25, climate linkage required	MEDIUM (Medium)
Prepare	P1-P4	S1 27, 33-42, 45-53	S2 6, 14-23, 27-37, climate linkage required	MEDIUM (Medium)

ACTIVATION CONDITION Activated when contracts contain biodiversity, ecosystem protection, land-use management, or nature-related supplier requirements.

Control note: General cross-topic route; official SICS selection remains entity-specific. A specific TNFD recommended disclosure, official SICS code or IFRS S2 route requires a separate entity decision log.

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.docx

Control	Value	Control	Value
Route availability	CANDIDATE-ROUTE	Materiality lens	ENTITY-SELECTION-REQUIRED
Routing key	ALL-CROSS / EMJ_ROUTING_ALIAS	Climate linkage	NOT-ESTABLISHED
Specific disclosure	ENTITY-SELECTION-REQUIRED	Quality status	Evidence: NOT-ASSESSED Assurance: NOT-ASSESSED

Source-derived classification: Nature-related Material Traceability Evidence

TNFD pillar	Recommendation range	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Governance	A-C	S1 26-27	S2 5-7, climate linkage required	HIGH (High)
Strategy	A-D	S1 28-42	S2 8-23, climate linkage required	HIGH (High)
Risk and impact management	A(i), A(ii), B, C	S1 43-44	S2 24-26, climate linkage required	HIGH (High)
Metrics and targets	A-C	S1 45-53	S2 27-37, climate linkage required	HIGH (High)

LEAP phase	Components	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Locate	L1-L4	S1 30-32, 44(a)(i)	S2 10-13, 25(a)(i), climate linkage required	HIGH (Very High)
Evaluate	E1-E4	S1 30-33, 44(a)	S2 10-14, 25(a), climate linkage required	HIGH (Very High)
Assess	A1-A4	S1 30-42, 44	S2 10-22, 25, climate linkage required	HIGH (High)
Prepare	P1-P4	S1 27, 33-42, 45-53	S2 6, 14-23, 27-37, climate linkage required	MEDIUM (Medium)

ACTIVATION CONDITION Activated when traceability activities involve land-use, biodiversity-sensitive commodities, ecosystem dependencies, forestry products, agricultural materials, or water-intensive resources.

Control note: General cross-topic route; official SICS selection remains entity-specific. A specific TNFD recommended disclosure, official SICS code or IFRS S2 route requires a separate entity decision log.

B02-4: Procurement Audit

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

Control	Value	Control	Value
Route availability	CANDIDATE-ROUTE	Materiality lens	ENTITY-SELECTION-REQUIRED
Routing key	ALL-CROSS / EMJ_ROUTING_ALIAS	Climate linkage	NOT-ESTABLISHED
Specific disclosure	ENTITY-SELECTION-REQUIRED	Quality status	Evidence: NOT-ASSESSED Assurance: NOT-ASSESSED

Source-derived classification: Nature-related Procurement Oversight Evidence

TNFD pillar	Recommendation range	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Governance	A-C	S1 26-27	S2 5-7, climate linkage required	CONDITIONAL (Conditional)
Strategy	A-D	S1 28-42	S2 8-23, climate linkage required	CONDITIONAL (Conditional)
Risk and impact management	A(i), A(ii), B, C	S1 43-44	S2 24-26, climate linkage required	CONDITIONAL (Conditional)
Metrics and targets	A-C	S1 45-53	S2 27-37, climate linkage required	CONDITIONAL (Conditional)

LEAP phase	Components	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Locate	L1-L4	S1 30-32, 44(a)(i)	S2 10-13, 25(a)(i), climate linkage required	MEDIUM (Medium)
Evaluate	E1-E4	S1 30-33, 44(a)	S2 10-14, 25(a), climate linkage required	HIGH (High)
Assess	A1-A4	S1 30-42, 44	S2 10-22, 25, climate linkage required	HIGH (High)
Prepare	P1-P4	S1 27, 33-42, 45-53	S2 6, 14-23, 27-37, climate linkage required	MEDIUM (Medium)

ACTIVATION CONDITION Activated when procurement audits evaluate biodiversity, ecosystem impacts, water dependency, land-use practices, or nature-related sourcing requirements.

Control note: General cross-topic route; official SICS selection remains entity-specific. A specific TNFD recommended disclosure, official SICS code or IFRS S2 route requires a separate entity decision log.

B03: Energy-Efficient Equipment Participation

B03-1: Equipment Registration

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

Control	Value	Control	Value
Route availability	CANDIDATE-ROUTE	Materiality lens	ENTITY-SELECTION-REQUIRED
Routing key	ALL-CORE / EMJ_ROUTING_ALIAS	Climate linkage	CANDIDATE-CONDITIONAL
Specific disclosure	ENTITY-SELECTION-REQUIRED	Quality status	Evidence: NOT-ASSESSED Assurance: NOT-ASSESSED

Source-derived classification: Resource Efficiency Infrastructure Evidence

TNFD pillar	Recommendation range	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Governance	A-C	S1 26-27	S2 5-7, climate linkage required	CONDITIONAL (Conditional)
Strategy	A-D	S1 28-42	S2 8-23, climate linkage required	CONDITIONAL (Conditional)
Risk and impact management	A(i), A(ii), B, C	S1 43-44	S2 24-26, climate linkage required	CONDITIONAL (Conditional)
Metrics and targets	A-C	S1 45-53	S2 27-37, climate linkage required	CONDITIONAL (Conditional)

LEAP phase	Components	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Locate	L1-L4	S1 30-32, 44(a)(i)	S2 10-13, 25(a)(i), climate linkage required	MEDIUM (Medium)
Evaluate	E1-E4	S1 30-33, 44(a)	S2 10-14, 25(a), climate linkage required	MEDIUM (Medium)
Assess	A1-A4	S1 30-42, 44	S2 10-22, 25, climate linkage required	MEDIUM (Medium)
Prepare	P1-P4	S1 27, 33-42, 45-53	S2 6, 14-23, 27-37, climate linkage required	MEDIUM (Medium)

ACTIVATION CONDITION Activated when equipment supports water conservation, resource efficiency, waste reduction, or environmental management activities.

Control note: Cross-industry climate route; official SICS selection remains entity-specific. A specific TNFD recommended disclosure, official SICS code or IFRS S2 route requires a separate entity decision log.

B03-2: Efficiency Upgrade

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

Control	Value	Control	Value
Route availability	CANDIDATE-ROUTE	Materiality lens	ENTITY-SELECTION-REQUIRED
Routing key	ALL-CORE / EMJ_ROUTING_ALIAS	Climate linkage	CANDIDATE-CONDITIONAL
Specific disclosure	ENTITY-SELECTION-REQUIRED	Quality status	Evidence: NOT-ASSESSED Assurance: NOT-ASSESSED

Source-derived classification: Resource Efficiency Monitoring Evidence

TNFD pillar	Recommendation range	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Governance	A-C	S1 26-27	S2 5-7, climate linkage required	CONDITIONAL (Conditional)
Strategy	A-D	S1 28-42	S2 8-23, climate linkage required	CONDITIONAL (Conditional)
Risk and impact management	A(i), A(ii), B, C	S1 43-44	S2 24-26, climate linkage required	CONDITIONAL (Conditional)
Metrics and targets	A-C	S1 45-53	S2 27-37, climate linkage required	CONDITIONAL (Conditional)

LEAP phase	Components	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Locate	L1-L4	S1 30-32, 44(a)(i)	S2 10-13, 25(a)(i), climate linkage required	MEDIUM (Medium)
Evaluate	E1-E4	S1 30-33, 44(a)	S2 10-14, 25(a), climate linkage required	MEDIUM (Medium)
Assess	A1-A4	S1 30-42, 44	S2 10-22, 25, climate linkage required	MEDIUM (Medium)
Prepare	P1-P4	S1 27, 33-42, 45-53	S2 6, 14-23, 27-37, climate linkage required	MEDIUM (Medium)

ACTIVATION CONDITION Activated when verification activities involve water conservation, resource optimization, or environmental infrastructure performance monitoring.

Control note: Cross-industry climate route; official SICS selection remains entity-specific. A specific TNFD recommended disclosure, official SICS code or IFRS S2 route requires a separate entity decision log.

B03-3: Equipment Replacement

Domain: Operational Participation | Category: Energy, Manufacturing, Water & Waste | Source: B03-3 Equipment Replacement
MME Mapping 2026 Edition v1.0.docx

Control	Value	Control	Value
Route availability	CANDIDATE-ROUTE	Materiality lens	ENTITY-SELECTION-REQUIRED
Routing key	ALL-CORE / EMJ_ROUTING_ALIAS	Climate linkage	CANDIDATE-CONDITIONAL
Specific disclosure	ENTITY-SELECTION-REQUIRED	Quality status	Evidence: NOT-ASSESSED Assurance: NOT-ASSESSED

Source-derived classification: UNSPECIFIED-CANDIDATE-NATURE-ROUTE

TNFD pillar	Recommendation range	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Governance	A-C	S1 26-27	S2 5-7, climate linkage required	CONDITIONAL (Conditional)
Strategy	A-D	S1 28-42	S2 8-23, climate linkage required	CONDITIONAL (Conditional)
Risk and impact management	A(i), A(ii), B, C	S1 43-44	S2 24-26, climate linkage required	CONDITIONAL (Conditional)
Metrics and targets	A-C	S1 45-53	S2 27-37, climate linkage required	CONDITIONAL (Conditional)

LEAP phase	Components	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Locate	L1-L4	S1 30-32, 44(a)(i)	S2 10-13, 25(a)(i), climate linkage required	CONDITIONAL (Low)
Evaluate	E1-E4	S1 30-33, 44(a)	S2 10-14, 25(a), climate linkage required	MEDIUM (Medium)
Assess	A1-A4	S1 30-42, 44	S2 10-22, 25, climate linkage required	MEDIUM (Medium)
Prepare	P1-P4	S1 27, 33-42, 45-53	S2 6, 14-23, 27-37, climate linkage required	MEDIUM (Medium)

ACTIVATION CONDITION Candidate routing activates only after the entity documents the nature interface, applicable TNFD recommendation, selected materiality lens and evidence role.

Control note: Cross-industry climate route; official SICS selection remains entity-specific. A specific TNFD recommended disclosure, official SICS code or IFRS S2 route requires a separate entity decision log.

B03-4: Performance Verification

Domain: Operational Participation | Category: Energy, Manufacturing, Water & Waste | Source: B03-4 Performance Verification
MME Mapping 2026 Edition v1.0.docx

Control	Value	Control	Value
Route availability	CANDIDATE-ROUTE	Materiality lens	ENTITY-SELECTION-REQUIRED
Routing key	ALL-CORE / EMJ_ROUTING_ALIAS	Climate linkage	CANDIDATE-CONDITIONAL
Specific disclosure	ENTITY-SELECTION-REQUIRED	Quality status	Evidence: NOT-ASSESSED Assurance: NOT-ASSESSED

Source-derived classification: UNSPECIFIED-CANDIDATE-NATURE-ROUTE

TNFD pillar	Recommendation range	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Governance	A-C	S1 26-27	S2 5-7, climate linkage required	CONDITIONAL (Conditional)
Strategy	A-D	S1 28-42	S2 8-23, climate linkage required	CONDITIONAL (Conditional)
Risk and impact management	A(i), A(ii), B, C	S1 43-44	S2 24-26, climate linkage required	CONDITIONAL (Conditional)
Metrics and targets	A-C	S1 45-53	S2 27-37, climate linkage required	CONDITIONAL (Conditional)

LEAP phase	Components	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Locate	L1-L4	S1 30-32, 44(a)(i)	S2 10-13, 25(a)(i), climate linkage required	MEDIUM (Medium)
Evaluate	E1-E4	S1 30-33, 44(a)	S2 10-14, 25(a), climate linkage required	MEDIUM (Medium)
Assess	A1-A4	S1 30-42, 44	S2 10-22, 25, climate linkage required	MEDIUM (Medium)
Prepare	P1-P4	S1 27, 33-42, 45-53	S2 6, 14-23, 27-37, climate linkage required	MEDIUM (Medium)

ACTIVATION CONDITION Candidate routing activates only after the entity documents the nature interface, applicable TNFD recommendation, selected materiality lens and evidence role.

Control note: Cross-industry climate route; official SICS selection remains entity-specific. A specific TNFD recommended disclosure, official SICS code or IFRS S2 route requires a separate entity decision log.

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.docx

Control	Value	Control	Value
Route availability	CANDIDATE-ROUTE	Materiality lens	ENTITY-SELECTION-REQUIRED
Routing key	ALL-CROSS / EMJ_ROUTING_ALIAS	Climate linkage	NOT-ESTABLISHED
Specific disclosure	ENTITY-SELECTION-REQUIRED	Quality status	Evidence: NOT-ASSESSED Assurance: NOT-ASSESSED

Source-derived classification: Nature-related Material Traceability Evidence

TNFD pillar	Recommendation range	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Governance	A-C	S1 26-27	S2 5-7, climate linkage required	CONDITIONAL (Conditional)
Strategy	A-D	S1 28-42	S2 8-23, climate linkage required	CONDITIONAL (Conditional)
Risk and impact management	A(i), A(ii), B, C	S1 43-44	S2 24-26, climate linkage required	CONDITIONAL (Conditional)
Metrics and targets	A-C	S1 45-53	S2 27-37, climate linkage required	CONDITIONAL (Conditional)

LEAP phase	Components	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Locate	L1-L4	S1 30-32, 44(a)(i)	S2 10-13, 25(a)(i), climate linkage required	HIGH (Very High)
Evaluate	E1-E4	S1 30-33, 44(a)	S2 10-14, 25(a), climate linkage required	HIGH (Very High)
Assess	A1-A4	S1 30-42, 44	S2 10-22, 25, climate linkage required	HIGH (High)
Prepare	P1-P4	S1 27, 33-42, 45-53	S2 6, 14-23, 27-37, climate linkage required	MEDIUM (Medium)

ACTIVATION CONDITION Activated when materials originate from forestry, agriculture, fisheries, mining activities, biodiversity-sensitive regions, or ecosystem-dependent supply chains.

Control note: General cross-topic route; official SICS selection remains entity-specific. A specific TNFD recommended disclosure, official SICS code or IFRS S2 route requires a separate entity decision log.

B04-2: Supplier Food Traceability

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

Control	Value	Control	Value
Route availability	CANDIDATE-ROUTE	Materiality lens	ENTITY-SELECTION-REQUIRED
Routing key	ALL-CROSS / EMJ_ROUTING_ALIAS	Climate linkage	NOT-ESTABLISHED
Specific disclosure	ENTITY-SELECTION-REQUIRED	Quality status	Evidence: NOT-ASSESSED Assurance: NOT-ASSESSED

Source-derived classification: Resource-dependent Transportation Evidence

TNFD pillar	Recommendation range	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Governance	A-C	S1 26-27	S2 5-7, climate linkage required	CONDITIONAL (Conditional)
Strategy	A-D	S1 28-42	S2 8-23, climate linkage required	CONDITIONAL (Conditional)
Risk and impact management	A(i), A(ii), B, C	S1 43-44	S2 24-26, climate linkage required	CONDITIONAL (Conditional)
Metrics and targets	A-C	S1 45-53	S2 27-37, climate linkage required	CONDITIONAL (Conditional)

LEAP phase	Components	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Locate	L1-L4	S1 30-32, 44(a)(i)	S2 10-13, 25(a)(i), climate linkage required	MEDIUM (Medium)
Evaluate	E1-E4	S1 30-33, 44(a)	S2 10-14, 25(a), climate linkage required	MEDIUM (Medium)
Assess	A1-A4	S1 30-42, 44	S2 10-22, 25, climate linkage required	MEDIUM (Medium)
Prepare	P1-P4	S1 27, 33-42, 45-53	S2 6, 14-23, 27-37, climate linkage required	CONDITIONAL (Low)

ACTIVATION CONDITION Activated when transportation activities involve food supply chains, agricultural products, fisheries products, or ecosystem-dependent production systems.

Control note: General cross-topic route; official SICS selection remains entity-specific. A specific TNFD recommended disclosure, official SICS code or IFRS S2 route requires a separate entity decision log.

B04-3: Food Waste Governance

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

Control	Value	Control	Value
Route availability	CANDIDATE-ROUTE	Materiality lens	ENTITY-SELECTION-REQUIRED
Routing key	ALL-CROSS / EMJ_ROUTING_ALIAS	Climate linkage	NOT-ESTABLISHED
Specific disclosure	ENTITY-SELECTION-REQUIRED	Quality status	Evidence: NOT-ASSESSED Assurance: NOT-ASSESSED

Source-derived classification: Food System Governance Evidence

TNFD pillar	Recommendation range	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Governance	A-C	S1 26-27	S2 5-7, climate linkage required	CONDITIONAL (Conditional)
Strategy	A-D	S1 28-42	S2 8-23, climate linkage required	CONDITIONAL (Conditional)
Risk and impact management	A(i), A(ii), B, C	S1 43-44	S2 24-26, climate linkage required	CONDITIONAL (Conditional)
Metrics and targets	A-C	S1 45-53	S2 27-37, climate linkage required	CONDITIONAL (Conditional)

LEAP phase	Components	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Locate	L1-L4	S1 30-32, 44(a)(i)	S2 10-13, 25(a)(i), climate linkage required	MEDIUM (Medium)
Evaluate	E1-E4	S1 30-33, 44(a)	S2 10-14, 25(a), climate linkage required	MEDIUM (Medium)
Assess	A1-A4	S1 30-42, 44	S2 10-22, 25, climate linkage required	MEDIUM (Medium)
Prepare	P1-P4	S1 27, 33-42, 45-53	S2 6, 14-23, 27-37, climate linkage required	CONDITIONAL (Low)

ACTIVATION CONDITION Activated when testing activities relate to agricultural sourcing, fisheries, biodiversity-dependent ingredients, or ecosystem-linked food production systems.

Control note: General cross-topic route; official SICS selection remains entity-specific. A specific TNFD recommended disclosure, official SICS code or IFRS S2 route requires a separate entity decision log.

B04-4: Agricultural Verification

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

Control	Value	Control	Value
Route availability	CANDIDATE-ROUTE	Materiality lens	ENTITY-SELECTION-REQUIRED
Routing key	ALL-CROSS / EMJ_ROUTING_ALIAS	Climate linkage	NOT-ESTABLISHED
Specific disclosure	ENTITY-SELECTION-REQUIRED	Quality status	Evidence: NOT-ASSESSED Assurance: NOT-ASSESSED

Source-derived classification: Resource Dependency and Waste Reduction Evidence

TNFD pillar	Recommendation range	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Governance	A-C	S1 26-27	S2 5-7, climate linkage required	HIGH (High)
Strategy	A-D	S1 28-42	S2 8-23, climate linkage required	HIGH (High)
Risk and impact management	A(i), A(ii), B, C	S1 43-44	S2 24-26, climate linkage required	HIGH (High)
Metrics and targets	A-C	S1 45-53	S2 27-37, climate linkage required	HIGH (High)

LEAP phase	Components	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Locate	L1-L4	S1 30-32, 44(a)(i)	S2 10-13, 25(a)(i), climate linkage required	HIGH (High)
Evaluate	E1-E4	S1 30-33, 44(a)	S2 10-14, 25(a), climate linkage required	HIGH (High)
Assess	A1-A4	S1 30-42, 44	S2 10-22, 25, climate linkage required	HIGH (High)
Prepare	P1-P4	S1 27, 33-42, 45-53	S2 6, 14-23, 27-37, climate linkage required	HIGH (High)

ACTIVATION CONDITION Activated when food waste reduction activities involve agricultural supply chains, biodiversity-dependent resources, water-intensive food production, or ecosystem-linked food systems.

Control note: General cross-topic route; official SICS selection remains entity-specific. A specific TNFD recommended disclosure, official SICS code or IFRS S2 route requires a separate entity decision log.

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(1).docx

Control	Value	Control	Value
Route availability	CANDIDATE-ROUTE	Materiality lens	ENTITY-SELECTION-REQUIRED
Routing key	ALL-CORE / EMJ_ROUTING_ALIAS	Climate linkage	CANDIDATE-CONDITIONAL
Specific disclosure	ENTITY-SELECTION-REQUIRED	Quality status	Evidence: NOT-ASSESSED Assurance: NOT-ASSESSED

Source-derived classification: Low-carbon Energy Transition Evidence

TNFD pillar	Recommendation range	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Governance	A-C	S1 26-27	S2 5-7, climate linkage required	CONDITIONAL (Conditional)
Strategy	A-D	S1 28-42	S2 8-23, climate linkage required	CONDITIONAL (Conditional)
Risk and impact management	A(i), A(ii), B, C	S1 43-44	S2 24-26, climate linkage required	CONDITIONAL (Conditional)
Metrics and targets	A-C	S1 45-53	S2 27-37, climate linkage required	CONDITIONAL (Conditional)

LEAP phase	Components	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Locate	L1-L4	S1 30-32, 44(a)(i)	S2 10-13, 25(a)(i), climate linkage required	MEDIUM (Medium)
Evaluate	E1-E4	S1 30-33, 44(a)	S2 10-14, 25(a), climate linkage required	MEDIUM (Medium)
Assess	A1-A4	S1 30-42, 44	S2 10-22, 25, climate linkage required	MEDIUM (Medium)
Prepare	P1-P4	S1 27, 33-42, 45-53	S2 6, 14-23, 27-37, climate linkage required	MEDIUM (Medium)

ACTIVATION CONDITION Activated when renewable projects contribute to reduced ecosystem pressures, lower environmental impacts or sustainable resource management outcomes.

Control note: Cross-industry climate route; official SICS selection remains entity-specific. A specific TNFD recommended disclosure, official SICS code or IFRS S2 route requires a separate entity decision log.

B05-2: Green Electricity Usage Upload

Domain: Operational Participation | Category: Energy, Manufacturing, Water & Waste | Source: B05-2 Green Electricity Usage Upload MME Mapping(1).docx

Control	Value	Control	Value
Route availability	CANDIDATE-ROUTE	Materiality lens	ENTITY-SELECTION-REQUIRED
Routing key	ALL-CORE / EMJ_ROUTING_ALIAS	Climate linkage	CANDIDATE-CONDITIONAL
Specific disclosure	ENTITY-SELECTION-REQUIRED	Quality status	Evidence: NOT-ASSESSED Assurance: NOT-ASSESSED

Source-derived classification: Low-carbon Energy Utilization Evidence

TNFD pillar	Recommendation range	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Governance	A-C	S1 26-27	S2 5-7, climate linkage required	CONDITIONAL (Low)
Strategy	A-D	S1 28-42	S2 8-23, climate linkage required	CONDITIONAL (Low)
Risk and impact management	A(i), A(ii), B, C	S1 43-44	S2 24-26, climate linkage required	MEDIUM (Medium)
Metrics and targets	A-C	S1 45-53	S2 27-37, climate linkage required	MEDIUM (Medium)

LEAP phase	Components	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Locate	L1-L4	S1 30-32, 44(a)(i)	S2 10-13, 25(a)(i), climate linkage required	CONDITIONAL (Low)
Evaluate	E1-E4	S1 30-33, 44(a)	S2 10-14, 25(a), climate linkage required	MEDIUM (Medium)
Assess	A1-A4	S1 30-42, 44	S2 10-22, 25, climate linkage required	MEDIUM (Medium)
Prepare	P1-P4	S1 27, 33-42, 45-53	S2 6, 14-23, 27-37, climate linkage required	MEDIUM (Medium)

ACTIVATION CONDITION Activated when renewable energy adoption contributes to reduced ecosystem pressures, lower environmental impacts or sustainable resource management outcomes.

Control note: Cross-industry climate route; official SICS selection remains entity-specific. A specific TNFD recommended disclosure, official SICS code or IFRS S2 route requires a separate entity decision log.

B05-3: Renewable Procurement Proof

Domain: Operational Participation | Category: Energy, Manufacturing, Water & Waste | Source: B05-3 Renewable Procurement Proof MME Mapping(1).docx

Control	Value	Control	Value
Route availability	CANDIDATE-ROUTE	Materiality lens	ENTITY-SELECTION-REQUIRED
Routing key	ALL-CORE / EMJ_ROUTING_ALIAS	Climate linkage	CANDIDATE-CONDITIONAL
Specific disclosure	ENTITY-SELECTION-REQUIRED	Quality status	Evidence: NOT-ASSESSED Assurance: NOT-ASSESSED

Source-derived classification: Low-carbon Infrastructure Participation Evidence

TNFD pillar	Recommendation range	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Governance	A-C	S1 26-27	S2 5-7, climate linkage required	CONDITIONAL (Conditional)
Strategy	A-D	S1 28-42	S2 8-23, climate linkage required	CONDITIONAL (Conditional)
Risk and impact management	A(i), A(ii), B, C	S1 43-44	S2 24-26, climate linkage required	CONDITIONAL (Conditional)
Metrics and targets	A-C	S1 45-53	S2 27-37, climate linkage required	CONDITIONAL (Conditional)

LEAP phase	Components	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Locate	L1-L4	S1 30-32, 44(a)(i)	S2 10-13, 25(a)(i), climate linkage required	MEDIUM (Medium)
Evaluate	E1-E4	S1 30-33, 44(a)	S2 10-14, 25(a), climate linkage required	MEDIUM (Medium)
Assess	A1-A4	S1 30-42, 44	S2 10-22, 25, climate linkage required	MEDIUM (Medium)
Prepare	P1-P4	S1 27, 33-42, 45-53	S2 6, 14-23, 27-37, climate linkage required	MEDIUM (Medium)

ACTIVATION CONDITION Activated when renewable projects contribute to reduced ecosystem pressures, lower environmental impacts or sustainable resource management outcomes.

Control note: Cross-industry climate route; official SICS selection remains entity-specific. A specific TNFD recommended disclosure, official SICS code or IFRS S2 route requires a separate entity decision log.

B05-4: Energy Reduction Verification

Domain: Operational Participation | Category: Energy, Manufacturing, Water & Waste | Source: B05-4 Energy Reduction Verification MME Mapping(1).docx

Control	Value	Control	Value
Route availability	CANDIDATE-ROUTE	Materiality lens	ENTITY-SELECTION-REQUIRED
Routing key	ALL-CORE / EMJ_ROUTING_ALIAS	Climate linkage	CANDIDATE-CONDITIONAL
Specific disclosure	ENTITY-SELECTION-REQUIRED	Quality status	Evidence: NOT-ASSESSED Assurance: NOT-ASSESSED

Source-derived classification: Renewable Energy Governance Evidence

TNFD pillar	Recommendation range	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Governance	A-C	S1 26-27	S2 5-7, climate linkage required	CONDITIONAL (Conditional)
Strategy	A-D	S1 28-42	S2 8-23, climate linkage required	CONDITIONAL (Conditional)
Risk and impact management	A(i), A(ii), B, C	S1 43-44	S2 24-26, climate linkage required	CONDITIONAL (Conditional)
Metrics and targets	A-C	S1 45-53	S2 27-37, climate linkage required	CONDITIONAL (Conditional)

LEAP phase	Components	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Locate	L1-L4	S1 30-32, 44(a)(i)	S2 10-13, 25(a)(i), climate linkage required	CONDITIONAL (Low)
Evaluate	E1-E4	S1 30-33, 44(a)	S2 10-14, 25(a), climate linkage required	MEDIUM (Medium)
Assess	A1-A4	S1 30-42, 44	S2 10-22, 25, climate linkage required	MEDIUM (Medium)
Prepare	P1-P4	S1 27, 33-42, 45-53	S2 6, 14-23, 27-37, climate linkage required	MEDIUM (Medium)

ACTIVATION CONDITION Activated when renewable energy procurement contributes to reduced ecosystem pressures and lower environmental impacts associated with conventional energy generation.

Control note: Cross-industry climate route; official SICS selection remains entity-specific. A specific TNFD recommended disclosure, official SICS code or IFRS S2 route requires a separate entity decision log.

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.docx

Control	Value	Control	Value
Route availability	CANDIDATE-ROUTE	Materiality lens	ENTITY-SELECTION-REQUIRED
Routing key	ALL-CORE / EMJ_ROUTING_ALIAS	Climate linkage	CANDIDATE-CONDITIONAL
Specific disclosure	ENTITY-SELECTION-REQUIRED	Quality status	Evidence: NOT-ASSESSED Assurance: NOT-ASSESSED

Source-derived classification: Nature-related Reporting Support Evidence

TNFD pillar	Recommendation range	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Governance	A-C	S1 26-27	S2 5-7, climate linkage required	CONDITIONAL (Conditional)
Strategy	A-D	S1 28-42	S2 8-23, climate linkage required	CONDITIONAL (Conditional)
Risk and impact management	A(i), A(ii), B, C	S1 43-44	S2 24-26, climate linkage required	CONDITIONAL (Conditional)
Metrics and targets	A-C	S1 45-53	S2 27-37, climate linkage required	CONDITIONAL (Conditional)

LEAP phase	Components	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Locate	L1-L4	S1 30-32, 44(a)(i)	S2 10-13, 25(a)(i), climate linkage required	MEDIUM (Medium)
Evaluate	E1-E4	S1 30-33, 44(a)	S2 10-14, 25(a), climate linkage required	MEDIUM (Medium)
Assess	A1-A4	S1 30-42, 44	S2 10-22, 25, climate linkage required	MEDIUM (Medium)
Prepare	P1-P4	S1 27, 33-42, 45-53	S2 6, 14-23, 27-37, climate linkage required	HIGH (High)

ACTIVATION CONDITION Activated when submitted data includes biodiversity, land use, water utilization, ecosystem dependency, or nature-related supply chain information.

Control note: Cross-industry climate route; official SICS selection remains entity-specific. A specific TNFD recommended disclosure, official SICS code or IFRS S2 route requires a separate entity decision log.

B06-2: Carbon Verification Process

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

Control	Value	Control	Value
Route availability	CANDIDATE-ROUTE	Materiality lens	ENTITY-SELECTION-REQUIRED
Routing key	ALL-CORE / EMJ_ROUTING_ALIAS	Climate linkage	CANDIDATE-CONDITIONAL
Specific disclosure	ENTITY-SELECTION-REQUIRED	Quality status	Evidence: NOT-ASSESSED Assurance: NOT-ASSESSED

Source-derived classification: Value Chain Verification Evidence

TNFD pillar	Recommendation range	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Governance	A-C	S1 26-27	S2 5-7, climate linkage required	CONDITIONAL (Conditional)
Strategy	A-D	S1 28-42	S2 8-23, climate linkage required	CONDITIONAL (Conditional)
Risk and impact management	A(i), A(ii), B, C	S1 43-44	S2 24-26, climate linkage required	CONDITIONAL (Conditional)
Metrics and targets	A-C	S1 45-53	S2 27-37, climate linkage required	CONDITIONAL (Conditional)

LEAP phase	Components	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Locate	L1-L4	S1 30-32, 44(a)(i)	S2 10-13, 25(a)(i), climate linkage required	CONDITIONAL (Low)
Evaluate	E1-E4	S1 30-33, 44(a)	S2 10-14, 25(a), climate linkage required	MEDIUM (Medium)
Assess	A1-A4	S1 30-42, 44	S2 10-22, 25, climate linkage required	MEDIUM (Medium)
Prepare	P1-P4	S1 27, 33-42, 45-53	S2 6, 14-23, 27-37, climate linkage required	HIGH (High)

ACTIVATION CONDITION Activated when joint-verification activities involve biodiversity, land use, water, or nature-related supply chain info.

Control note: Cross-industry climate route; official SICS selection remains entity-specific. A specific TNFD recommended disclosure, official SICS code or IFRS S2 route requires a separate entity decision log.

B06-3: Third-party Collaboration

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

Control	Value	Control	Value
Route availability	CANDIDATE-ROUTE	Materiality lens	ENTITY-SELECTION-REQUIRED
Routing key	ALL-CORE / EMJ_ROUTING_ALIAS	Climate linkage	CANDIDATE-CONDITIONAL
Specific disclosure	ENTITY-SELECTION-REQUIRED	Quality status	Evidence: NOT-ASSESSED Assurance: NOT-ASSESSED

Source-derived classification: Nature-related Information Exchange Evidence

TNFD pillar	Recommendation range	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Governance	A-C	S1 26-27	S2 5-7, climate linkage required	CONDITIONAL (Conditional)
Strategy	A-D	S1 28-42	S2 8-23, climate linkage required	CONDITIONAL (Conditional)
Risk and impact management	A(i), A(ii), B, C	S1 43-44	S2 24-26, climate linkage required	CONDITIONAL (Conditional)
Metrics and targets	A-C	S1 45-53	S2 27-37, climate linkage required	CONDITIONAL (Conditional)

LEAP phase	Components	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Locate	L1-L4	S1 30-32, 44(a)(i)	S2 10-13, 25(a)(i), climate linkage required	CONDITIONAL (Low)
Evaluate	E1-E4	S1 30-33, 44(a)	S2 10-14, 25(a), climate linkage required	MEDIUM (Medium)
Assess	A1-A4	S1 30-42, 44	S2 10-22, 25, climate linkage required	MEDIUM (Medium)
Prepare	P1-P4	S1 27, 33-42, 45-53	S2 6, 14-23, 27-37, climate linkage required	HIGH (Very High)

ACTIVATION CONDITION Activated when shared datasets include land-use, biodiversity, water, ecosystem dependency, or nature-related disclosure datasets.

Control note: Cross-industry climate route; official SICS selection remains entity-specific. A specific TNFD recommended disclosure, official SICS code or IFRS S2 route requires a separate entity decision log.

B06-4: Emission Reconciliation

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

Control	Value	Control	Value
Route availability	CANDIDATE-ROUTE	Materiality lens	ENTITY-SELECTION-REQUIRED
Routing key	ALL-CORE / EMJ_ROUTING_ALIAS	Climate linkage	CANDIDATE-CONDITIONAL
Specific disclosure	ENTITY-SELECTION-REQUIRED	Quality status	Evidence: NOT-ASSESSED Assurance: NOT-ASSESSED

Source-derived classification: Disclosure Validation Evidence

TNFD pillar	Recommendation range	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Governance	A-C	S1 26-27	S2 5-7, climate linkage required	CONDITIONAL (Conditional)
Strategy	A-D	S1 28-42	S2 8-23, climate linkage required	CONDITIONAL (Conditional)
Risk and impact management	A(i), A(ii), B, C	S1 43-44	S2 24-26, climate linkage required	CONDITIONAL (Conditional)
Metrics and targets	A-C	S1 45-53	S2 27-37, climate linkage required	CONDITIONAL (Conditional)

LEAP phase	Components	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Locate	L1-L4	S1 30-32, 44(a)(i)	S2 10-13, 25(a)(i), climate linkage required	CONDITIONAL (Low)
Evaluate	E1-E4	S1 30-33, 44(a)	S2 10-14, 25(a), climate linkage required	MEDIUM (Medium)
Assess	A1-A4	S1 30-42, 44	S2 10-22, 25, climate linkage required	MEDIUM (Medium)
Prepare	P1-P4	S1 27, 33-42, 45-53	S2 6, 14-23, 27-37, climate linkage required	HIGH (Very High)

ACTIVATION CONDITION Activated when verification and validation activities include biodiversity, water, ecosystem dependency, land-use, or nature-related disclosure datasets.

Control note: Cross-industry climate route; official SICS selection remains entity-specific. A specific TNFD recommended disclosure, official SICS code or IFRS S2 route requires a separate entity decision log.

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.docx

Control	Value	Control	Value
Route availability	CANDIDATE-ROUTE	Materiality lens	ENTITY-SELECTION-REQUIRED
Routing key	ALL-CROSS / EMJ_ROUTING_ALIAS	Climate linkage	NOT-ESTABLISHED
Specific disclosure	ENTITY-SELECTION-REQUIRED	Quality status	Evidence: NOT-ASSESSED Assurance: NOT-ASSESSED

Source-derived classification: Nature-related Governance Documentation Evidence

TNFD pillar	Recommendation range	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Governance	A-C	S1 26-27	S2 5-7, climate linkage required	MEDIUM (Medium)
Metrics and targets	A-C	S1 45-53	S2 27-37, climate linkage required	MEDIUM (Medium)

LEAP phase	Components	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Evaluate	E1-E4	S1 30-33, 44(a)	S2 10-14, 25(a), climate linkage required	MEDIUM (Medium)
Prepare	P1-P4	S1 27, 33-42, 45-53	S2 6, 14-23, 27-37, climate linkage required	HIGH (High)

ACTIVATION CONDITION Activated when submitted policy files contain specific land-use, biodiversity, water, or deforestation-prevention clauses.

Control note: General cross-topic route; official SICS selection remains entity-specific. A specific TNFD recommended disclosure, official SICS code or IFRS S2 route requires a separate entity decision log.

B07-2: Supplier Corrective Action

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

Control	Value	Control	Value
Route availability	CANDIDATE-ROUTE	Materiality lens	ENTITY-SELECTION-REQUIRED
Routing key	ALL-CROSS / EMJ_ROUTING_ALIAS	Climate linkage	NOT-ESTABLISHED
Specific disclosure	ENTITY-SELECTION-REQUIRED	Quality status	Evidence: NOT-ASSESSED Assurance: NOT-ASSESSED

Source-derived classification: Supply Chain Sustainability Collaboration Evidence

TNFD pillar	Recommendation range	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Risk and impact management	A(i), A(ii), B, C	S1 43-44	S2 24-26, climate linkage required	MEDIUM (Medium)

LEAP phase	Components	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Assess	A1-A4	S1 30-42, 44	S2 10-22, 25, climate linkage required	MEDIUM (Medium)
Prepare	P1-P4	S1 27, 33-42, 45-53	S2 6, 14-23, 27-37, climate linkage required	HIGH (High)

ACTIVATION CONDITION Activated when corrective programs target supplier land rehabilitation, ecotoxicity mitigation, or water stewardship.

Control note: General cross-topic route; official SICS selection remains entity-specific. A specific TNFD recommended disclosure, official SICS code or IFRS S2 route requires a separate entity decision log.

B07-3: Scope 3 Synchronization

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

Control	Value	Control	Value
Route availability	CANDIDATE-ROUTE	Materiality lens	ENTITY-SELECTION-REQUIRED
Routing key	ALL-CORE / EMJ_ROUTING_ALIAS	Climate linkage	CANDIDATE-CONDITIONAL
Specific disclosure	ENTITY-SELECTION-REQUIRED	Quality status	Evidence: NOT-ASSESSED Assurance: NOT-ASSESSED

Source-derived classification: Stakeholder Governance Evidence

TNFD pillar	Recommendation range	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Governance	A-C	S1 26-27	S2 5-7, climate linkage required	MEDIUM (Medium)

LEAP phase	Components	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Evaluate	E1-E4	S1 30-33, 44(a)	S2 10-14, 25(a), climate linkage required	CONDITIONAL (Low)
Prepare	P1-P4	S1 27, 33-42, 45-53	S2 6, 14-23, 27-37, climate linkage required	MEDIUM (Medium)

ACTIVATION CONDITION Activated when downstream validations specifically confirm supplier deforestation-free commitments, ocean-friendly packaging, or water-saving certifications.

Control note: Cross-industry climate route; official SICS selection remains entity-specific. A specific TNFD recommended disclosure, official SICS code or IFRS S2 route requires a separate entity decision log.

B07-4: Supplier Governance Review

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

Control	Value	Control	Value
Route availability	CANDIDATE-ROUTE	Materiality lens	ENTITY-SELECTION-REQUIRED
Routing key	ALL-CROSS / EMJ_ROUTING_ALIAS	Climate linkage	NOT-ESTABLISHED
Specific disclosure	ENTITY-SELECTION-REQUIRED	Quality status	Evidence: NOT-ASSESSED Assurance: NOT-ASSESSED

Source-derived classification: Transparency and Reporting Evidence

TNFD pillar	Recommendation range	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Governance	A-C	S1 26-27	S2 5-7, climate linkage required	MEDIUM (Medium)

LEAP phase	Components	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Prepare	P1-P4	S1 27, 33-42, 45-53	S2 6, 14-23, 27-37, climate linkage required	HIGH (Very High)

ACTIVATION CONDITION Activated when corporate disclosures include land use, plastic leakage, deforestation risk, or localized water ecosystem assessments.

Control note: General cross-topic route; official SICS selection remains entity-specific. A specific TNFD recommended disclosure, official SICS code or IFRS S2 route requires a separate entity decision log.

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.docx

Control	Value	Control	Value
Route availability	CANDIDATE-ROUTE	Materiality lens	ENTITY-SELECTION-REQUIRED
Routing key	ALL-CORE / EMJ_ROUTING_ALIAS	Climate linkage	CANDIDATE-CONDITIONAL
Specific disclosure	ENTITY-SELECTION-REQUIRED	Quality status	Evidence: NOT-ASSESSED Assurance: NOT-ASSESSED

Source-derived classification: Resource Efficiency Evidence

TNFD pillar	Recommendation range	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Metrics and targets	A-C	S1 45-53	S2 27-37, climate linkage required	MEDIUM (Medium)

LEAP phase	Components	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Assess	A1-A4	S1 30-42, 44	S2 10-22, 25, climate linkage required	MEDIUM (Medium)
Prepare	P1-P4	S1 27, 33-42, 45-53	S2 6, 14-23, 27-37, climate linkage required	MEDIUM (Medium)

ACTIVATION CONDITION Activated when thermal/pneumatic upgrades contribute to reduced ecosystem pressure or decreased air and heat pollution.

Control note: Cross-industry climate route; official SICS selection remains entity-specific. A specific TNFD recommended disclosure, official SICS code or IFRS S2 route requires a separate entity decision log.

B08-2: Waste Reduction

Domain: Operational Participation | Category: Energy, Manufacturing, Water & Waste | Source: B08-2 WASTE REDUCTION MME Mapping.docx

Control	Value	Control	Value
Route availability	CANDIDATE-ROUTE	Materiality lens	ENTITY-SELECTION-REQUIRED
Routing key	ALL-CORE / EMJ_ROUTING_ALIAS	Climate linkage	CANDIDATE-CONDITIONAL
Specific disclosure	ENTITY-SELECTION-REQUIRED	Quality status	Evidence: NOT-ASSESSED Assurance: NOT-ASSESSED

Source-derived classification: Resource Consumption Reduction Evidence

TNFD pillar	Recommendation range	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Metrics and targets	A-C	S1 45-53	S2 27-37, climate linkage required	MEDIUM (Medium)

LEAP phase	Components	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Assess	A1-A4	S1 30-42, 44	S2 10-22, 25, climate linkage required	MEDIUM (Medium)
Prepare	P1-P4	S1 27, 33-42, 45-53	S2 6, 14-23, 27-37, climate linkage required	MEDIUM (Medium)

ACTIVATION CONDITION Activated when packaging waste and scrap prevention contribute to reduced extraction pressure on finite natural resources.

Control note: Cross-industry climate route; official SICS selection remains entity-specific. A specific TNFD recommended disclosure, official SICS code or IFRS S2 route requires a separate entity decision log.

B08-3: Water Optimization

Domain: Operational Participation | Category: Energy, Manufacturing, Water & Waste | Source: B08-3 WATER OPTIMIZATION MME Mapping.docx

Control	Value	Control	Value
Route availability	CANDIDATE-ROUTE	Materiality lens	ENTITY-SELECTION-REQUIRED
Routing key	ALL-CORE / EMJ_ROUTING_ALIAS	Climate linkage	CANDIDATE-CONDITIONAL
Specific disclosure	ENTITY-SELECTION-REQUIRED	Quality status	Evidence: NOT-ASSESSED Assurance: NOT-ASSESSED

Source-derived classification: Water Stewardship Evidence

TNFD pillar	Recommendation range	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Metrics and targets	A-C	S1 45-53	S2 27-37, climate linkage required	HIGH (High)

LEAP phase	Components	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Evaluate	E1-E4	S1 30-33, 44(a)	S2 10-14, 25(a), climate linkage required	HIGH (High)
Assess	A1-A4	S1 30-42, 44	S2 10-22, 25, climate linkage required	HIGH (High)
Prepare	P1-P4	S1 27, 33-42, 45-53	S2 6, 14-23, 27-37, climate linkage required	HIGH (High)

ACTIVATION CONDITION Activated when water optimization actions occur within high water-stress basins or influence municipal water-table extraction.

Control note: Cross-industry climate route; official SICS selection remains entity-specific. A specific TNFD recommended disclosure, official SICS code or IFRS S2 route requires a separate entity decision log.

B08-4: Green Process Certification

Domain: Operational Participation | Category: Energy, Manufacturing, Water & Waste | Source: B08-4 GREEN PROCESS CERTIFICATION MME Mapping(1).docx

Control	Value	Control	Value
Route availability	CANDIDATE-ROUTE	Materiality lens	ENTITY-SELECTION-REQUIRED
Routing key	ALL-CORE / EMJ_ROUTING_ALIAS	Climate linkage	CANDIDATE-CONDITIONAL
Specific disclosure	ENTITY-SELECTION-REQUIRED	Quality status	Evidence: NOT-ASSESSED Assurance: NOT-ASSESSED

Source-derived classification: Environmental Management System Evidence

TNFD pillar	Recommendation range	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Governance	A-C	S1 26-27	S2 5-7, climate linkage required	HIGH (High)

LEAP phase	Components	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Assess	A1-A4	S1 30-42, 44	S2 10-22, 25, climate linkage required	HIGH (High)
Prepare	P1-P4	S1 27, 33-42, 45-53	S2 6, 14-23, 27-37, climate linkage required	HIGH (Very High)

ACTIVATION CONDITION Activated when certification programs mandate specific soil remediation, biodiversity protection, ecotoxicity testing, or water stress risk limits.

Control note: Cross-industry climate route; official SICS selection remains entity-specific. A specific TNFD recommended disclosure, official SICS code or IFRS S2 route requires a separate entity decision log.

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 Mapping.docx

Control	Value	Control	Value
Route availability	CANDIDATE-ROUTE	Materiality lens	ENTITY-SELECTION-REQUIRED
Routing key	ALL-CROSS / EMJ_ROUTING_ALIAS	Climate linkage	NOT-ESTABLISHED
Specific disclosure	ENTITY-SELECTION-REQUIRED	Quality status	Evidence: NOT-ASSESSED Assurance: NOT-ASSESSED

Source-derived classification: Supply Chain Verification Evidence

TNFD pillar	Recommendation range	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Risk and impact management	A(i), A(ii), B, C	S1 43-44	S2 24-26, climate linkage required	HIGH (High)

LEAP phase	Components	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Assess	A1-A4	S1 30-42, 44	S2 10-22, 25, climate linkage required	HIGH (Very High)
Prepare	P1-P4	S1 27, 33-42, 45-53	S2 6, 14-23, 27-37, climate linkage required	MEDIUM (Medium)

ACTIVATION CONDITION Activated when on-site auditing evaluates supplier water discharge purity, raw wood/paper sourcing, or biodiversity protection zones.

Control note: General cross-topic route; official SICS selection remains entity-specific. A specific TNFD recommended disclosure, official SICS code or IFRS S2 route requires a separate entity decision log.

B09-2: Document Review

Domain: Supply Chain Participation | Category: Supply Chain Collaboration, Procurement & Verification | Source: B09-2
DOCUMENT REVIEW MME Mapping.docx

Control	Value	Control	Value
Route availability	CANDIDATE-ROUTE	Materiality lens	ENTITY-SELECTION-REQUIRED
Routing key	ALL-CROSS / EMJ_ROUTING_ALIAS	Climate linkage	NOT-ESTABLISHED
Specific disclosure	ENTITY-SELECTION-REQUIRED	Quality status	Evidence: NOT-ASSESSED Assurance: NOT-ASSESSED

Source-derived classification: Supplier Documentation Verification Evidence

TNFD pillar	Recommendation range	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Governance	A-C	S1 26-27	S2 5-7, climate linkage required	MEDIUM (Medium)

LEAP phase	Components	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Evaluate	E1-E4	S1 30-33, 44(a)	S2 10-14, 25(a), climate linkage required	HIGH (High)
Assess	A1-A4	S1 30-42, 44	S2 10-22, 25, climate linkage required	HIGH (High)

ACTIVATION CONDITION Activated when reviewed documents contain supplier-level land-use permits, water-use efficiency logs, or deforestation risk mappings.

Control note: General cross-topic route; official SICS selection remains entity-specific. A specific TNFD recommended disclosure, official SICS code or IFRS S2 route requires a separate entity decision log.

B09-3: Sampling Check

Domain: Supply Chain Participation | Category: Supply Chain Collaboration, Procurement & Verification | Source: B09-3
SAMPLING CHECK MME Mapping.docx

Control	Value	Control	Value
Route availability	CANDIDATE-ROUTE	Materiality lens	ENTITY-SELECTION-REQUIRED
Routing key	ALL-CROSS / EMJ_ROUTING_ALIAS	Climate linkage	NOT-ESTABLISHED
Specific disclosure	ENTITY-SELECTION-REQUIRED	Quality status	Evidence: NOT-ASSESSED Assurance: NOT-ASSESSED

Source-derived classification: Nature-related Verification Evidence

TNFD pillar	Recommendation range	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Risk and impact management	A(i), A(ii), B, C	S1 43-44	S2 24-26, climate linkage required	HIGH (High)

LEAP phase	Components	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Assess	A1-A4	S1 30-42, 44	S2 10-22, 25, climate linkage required	HIGH (Very High)
Prepare	P1-P4	S1 27, 33-42, 45-53	S2 6, 14-23, 27-37, climate linkage required	MEDIUM (Medium)

ACTIVATION CONDITION Activated when sampling checks target and evaluate supplier-disclosed biodiversity protection, water-use parameters, or soil conservation indices.

Control note: General cross-topic route; official SICS selection remains entity-specific. A specific TNFD recommended disclosure, official SICS code or IFRS S2 route requires a separate entity decision log.

B09-4: Result Disclosure

Domain: Supply Chain Participation | Category: Supply Chain Collaboration, Procurement & Verification | Source: B09-4
RESULT DISCLOSURE MME Mapping.docx

Control	Value	Control	Value
Route availability	CANDIDATE-ROUTE	Materiality lens	ENTITY-SELECTION-REQUIRED
Routing key	ALL-CROSS / EMJ_ROUTING_ALIAS	Climate linkage	NOT-ESTABLISHED
Specific disclosure	ENTITY-SELECTION-REQUIRED	Quality status	Evidence: NOT-ASSESSED Assurance: NOT-ASSESSED

Source-derived classification: Transparency and Reporting Evidence

TNFD pillar	Recommendation range	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Governance	A-C	S1 26-27	S2 5-7, climate linkage required	MEDIUM (Medium)

LEAP phase	Components	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Prepare	P1-P4	S1 27, 33-42, 45-53	S2 6, 14-23, 27-37, climate linkage required	HIGH (Very High)

ACTIVATION CONDITION Activated when corporate disclosures include land use, plastic leakage, deforestation risk, or localized water ecosystem assessments.

Control note: General cross-topic route; official SICS selection remains entity-specific. A specific TNFD recommended disclosure, official SICS code or IFRS S2 route requires a separate entity decision log.

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.docx

Control	Value	Control	Value
Route availability	CANDIDATE-ROUTE	Materiality lens	ENTITY-SELECTION-REQUIRED
Routing key	ALL-CROSS / EMJ_ROUTING_ALIAS	Climate linkage	NOT-ESTABLISHED
Specific disclosure	ENTITY-SELECTION-REQUIRED	Quality status	Evidence: NOT-ASSESSED Assurance: NOT-ASSESSED

Source-derived classification: Water Resource Reuse Evidence

TNFD pillar	Recommendation range	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Metrics and targets	A-C	S1 45-53	S2 27-37, climate linkage required	HIGH (High)

LEAP phase	Components	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Evaluate	E1-E4	S1 30-33, 44(a)	S2 10-14, 25(a), climate linkage required	HIGH (High)
Prepare	P1-P4	S1 27, 33-42, 45-53	S2 6, 14-23, 27-37, climate linkage required	HIGH (Very High)

ACTIVATION CONDITION Activated when reclaimed water use reduces direct freshwater withdrawal from ecologically vulnerable aquifers or watersheds.

Control note: General cross-topic route; official SICS selection remains entity-specific. A specific TNFD recommended disclosure, official SICS code or IFRS S2 route requires a separate entity decision log.

B10-2: Water-saving Upgrade

Domain: Operational Participation | Category: Energy, Manufacturing, Water & Waste | Source: B10-2 WATER-SAVING UPGRADE MME Mapping.docx

Control	Value	Control	Value
Route availability	CANDIDATE-ROUTE	Materiality lens	ENTITY-SELECTION-REQUIRED
Routing key	ALL-CROSS / EMJ_ROUTING_ALIAS	Climate linkage	NOT-ESTABLISHED
Specific disclosure	ENTITY-SELECTION-REQUIRED	Quality status	Evidence: NOT-ASSESSED Assurance: NOT-ASSESSED

Source-derived classification: Water Resource Protection Evidence

TNFD pillar	Recommendation range	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Metrics and targets	A-C	S1 45-53	S2 27-37, climate linkage required	HIGH (High)

LEAP phase	Components	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Evaluate	E1-E4	S1 30-33, 44(a)	S2 10-14, 25(a), climate linkage required	HIGH (High)
Prepare	P1-P4	S1 27, 33-42, 45-53	S2 6, 14-23, 27-37, climate linkage required	HIGH (Very High)

ACTIVATION CONDITION Activated when installed smart meters and plumbing upgrades directly prevent freshwater leakage in ecologically sensitive basins.

Control note: General cross-topic route; official SICS selection remains entity-specific. A specific TNFD recommended disclosure, official SICS code or IFRS S2 route requires a separate entity decision log.

B10-3: Water Risk Assessment

Domain: Operational Participation | Category: Energy, Manufacturing, Water & Waste | Source: B10-3 WATER RISK ASSESSMENT MME Mapping.docx

Control	Value	Control	Value
Route availability	CANDIDATE-ROUTE	Materiality lens	ENTITY-SELECTION-REQUIRED
Routing key	ALL-CROSS / EMJ_ROUTING_ALIAS	Climate linkage	NOT-ESTABLISHED
Specific disclosure	ENTITY-SELECTION-REQUIRED	Quality status	Evidence: NOT-ASSESSED Assurance: NOT-ASSESSED

Source-derived classification: Water Resource Protection Evidence

TNFD pillar	Recommendation range	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Risk and impact management	A(i), A(ii), B, C	S1 43-44	S2 24-26, climate linkage required	HIGH (Very High)

LEAP phase	Components	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Assess	A1-A4	S1 30-42, 44	S2 10-22, 25, climate linkage required	HIGH (Very High)
Prepare	P1-P4	S1 27, 33-42, 45-53	S2 6, 14-23, 27-37, climate linkage required	HIGH (Very High)

ACTIVATION CONDITION Activated when wastewater treatment or effluent monitoring specifically target and prevent chemical, organic, or heavy-metal pollution of local freshwater or marine ecosystems.

Control note: General cross-topic route; official SICS selection remains entity-specific. A specific TNFD recommended disclosure, official SICS code or IFRS S2 route requires a separate entity decision log.

B10-4: Supplier Governance Review

Domain: Operational Participation | Category: Energy, Manufacturing, Water & Waste | Source: B10-4 WATER GOVERNANCE REVIEW MME Mapping.docx

Control	Value	Control	Value
Route availability	CANDIDATE-ROUTE	Materiality lens	ENTITY-SELECTION-REQUIRED
Routing key	ALL-CROSS / EMJ_ROUTING_ALIAS	Climate linkage	NOT-ESTABLISHED
Specific disclosure	ENTITY-SELECTION-REQUIRED	Quality status	Evidence: NOT-ASSESSED Assurance: NOT-ASSESSED

Source-derived classification: Nature-related Water Disclosure Evidence

TNFD pillar	Recommendation range	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Metrics and targets	A-C	S1 45-53	S2 27-37, climate linkage required	HIGH (Very High)

LEAP phase	Components	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Prepare	P1-P4	S1 27, 33-42, 45-53	S2 6, 14-23, 27-37, climate linkage required	HIGH (Very High)

ACTIVATION CONDITION Activated when corporate disclosures include land use, water stress risk mitigation, or localized freshwater ecosystem impact metrics under LEAP parameters.

Control note: General cross-topic route; official SICS selection remains entity-specific. A specific TNFD recommended disclosure, official SICS code or IFRS S2 route requires a separate entity decision log.

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.docx

Control	Value	Control	Value
Route availability	CANDIDATE-ROUTE	Materiality lens	ENTITY-SELECTION-REQUIRED
Routing key	ALL-CROSS / EMJ_ROUTING_ALIAS	Climate linkage	NOT-ESTABLISHED
Specific disclosure	ENTITY-SELECTION-REQUIRED	Quality status	Evidence: NOT-ASSESSED Assurance: NOT-ASSESSED

Source-derived classification: Nature-related Financial Disclosure Evidence

TNFD pillar	Recommendation range	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Governance	A-C	S1 26-27	S2 5-7, climate linkage required	MEDIUM (Medium)
Metrics and targets	A-C	S1 45-53	S2 27-37, climate linkage required	HIGH (Very High)

LEAP phase	Components	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Evaluate	E1-E4	S1 30-33, 44(a)	S2 10-14, 25(a), climate linkage required	MEDIUM (Medium)
Prepare	P1-P4	S1 27, 33-42, 45-53	S2 6, 14-23, 27-37, climate linkage required	HIGH (Very High)

ACTIVATION CONDITION Activated when submitted investment files contain specific biodiversity conservation, natural capital, or TNFD-aligned portfolio disclosures.

Control note: General cross-topic route; official SICS selection remains entity-specific. A specific TNFD recommended disclosure, official SICS code or IFRS S2 route requires a separate entity decision log.

B11-2: Sustainable Loan Issuance

Domain: Governance & Institutional Participation | Category: Carbon Data, Finance, Insurance & Governance | Source: B11-2 SUSTAINABLE LOAN ISSUANCE MME Mapping.docx

Control	Value	Control	Value
Route availability	CANDIDATE-ROUTE	Materiality lens	ENTITY-SELECTION-REQUIRED
Routing key	ALL-CROSS / EMJ_ROUTING_ALIAS	Climate linkage	NOT-ESTABLISHED
Specific disclosure	ENTITY-SELECTION-REQUIRED	Quality status	Evidence: NOT-ASSESSED Assurance: NOT-ASSESSED

Source-derived classification: Nature-related Finance Evidence

TNFD pillar	Recommendation range	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Metrics and targets	A-C	S1 45-53	S2 27-37, climate linkage required	HIGH (High)

LEAP phase	Components	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Assess	A1-A4	S1 30-42, 44	S2 10-22, 25, climate linkage required	HIGH (High)
Prepare	P1-P4	S1 27, 33-42, 45-53	S2 6, 14-23, 27-37, climate linkage required	HIGH (Very High)

ACTIVATION CONDITION Activated when green credit lines specifically fund biodiversity conservation, sustainable agriculture, wastewater treatment, or ecotoxicity prevention.

Control note: General cross-topic route; official SICS selection remains entity-specific. A specific TNFD recommended disclosure, official SICS code or IFRS S2 route requires a separate entity decision log.

B11-3: Green Finance Participation

Domain: Governance & Institutional Participation | Category: Carbon Data, Finance, Insurance & Governance | Source: B11-3 GREEN FINANCE PARTICIPATION MME Mapping.docx

Control	Value	Control	Value
Route availability	CANDIDATE-ROUTE	Materiality lens	ENTITY-SELECTION-REQUIRED
Routing key	ALL-CROSS / EMJ_ROUTING_ALIAS	Climate linkage	NOT-ESTABLISHED
Specific disclosure	ENTITY-SELECTION-REQUIRED	Quality status	Evidence: NOT-ASSESSED Assurance: NOT-ASSESSED

Source-derived classification: Nature-related Risk Transfer Evidence

TNFD pillar	Recommendation range	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Risk and impact management	A(i), A(ii), B, C	S1 43-44	S2 24-26, climate linkage required	HIGH (Very High)

LEAP phase	Components	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Assess	A1-A4	S1 30-42, 44	S2 10-22, 25, climate linkage required	HIGH (Very High)
Prepare	P1-P4	S1 27, 33-42, 45-53	S2 6, 14-23, 27-37, climate linkage required	HIGH (Very High)

ACTIVATION CONDITION Activated when green insurance policies cover biodiversity credits, natural habitat protection, or soil/water ecosystem restoration projects.

Control note: General cross-topic route; official SICS selection remains entity-specific. A specific TNFD recommended disclosure, official SICS code or IFRS S2 route requires a separate entity decision log.

B11-4: Financial ESG Disclosure

Domain: Governance & Institutional Participation | Category: Carbon Data, Finance, Insurance & Governance | Source: B11-4 FINANCIAL ESG DISCLOSURE MME Mapping.docx

Control	Value	Control	Value
Route availability	CANDIDATE-ROUTE	Materiality lens	ENTITY-SELECTION-REQUIRED
Routing key	ALL-CORE / EMJ_ROUTING_ALIAS	Climate linkage	CANDIDATE-CONDITIONAL
Specific disclosure	ENTITY-SELECTION-REQUIRED	Quality status	Evidence: NOT-ASSESSED Assurance: NOT-ASSESSED

Source-derived classification: Nature-based Carbon Finance Evidence

TNFD pillar	Recommendation range	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Governance	A-C	S1 26-27	S2 5-7, climate linkage required	MEDIUM (Medium)

LEAP phase	Components	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Assess	A1-A4	S1 30-42, 44	S2 10-22, 25, climate linkage required	HIGH (Very High)
Prepare	P1-P4	S1 27, 33-42, 45-53	S2 6, 14-23, 27-37, climate linkage required	HIGH (High)

ACTIVATION CONDITION Activated when carbon assets fund certified forestry projects, wetland habitat preservation, or marine blue-carbon credits.

Control note: Cross-industry climate route; official SICS selection remains entity-specific. A specific TNFD recommended disclosure, official SICS code or IFRS S2 route requires a separate entity decision log.

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.docx

Control	Value	Control	Value
Route availability	CANDIDATE-ROUTE	Materiality lens	ENTITY-SELECTION-REQUIRED
Routing key	ALL-CROSS / EMJ_ROUTING_ALIAS	Climate linkage	NOT-ESTABLISHED
Specific disclosure	ENTITY-SELECTION-REQUIRED	Quality status	Evidence: NOT-ASSESSED Assurance: NOT-ASSESSED

Source-derived classification: Nature-related Risk Protection Evidence

TNFD pillar	Recommendation range	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Governance	A-C	S1 26-27	S2 5-7, climate linkage required	MEDIUM (Medium)

LEAP phase	Components	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Evaluate	E1-E4	S1 30-33, 44(a)	S2 10-14, 25(a), climate linkage required	MEDIUM (Medium)
Prepare	P1-P4	S1 27, 33-42, 45-53	S2 6, 14-23, 27-37, climate linkage required	HIGH (High)

ACTIVATION CONDITION Activated when insurance policy listings explicitly cover biodiversity risks, ecological restoration projects, or sustainable resource management exposures.

Control note: General cross-topic route; official SICS selection remains entity-specific. A specific TNFD recommended disclosure, official SICS code or IFRS S2 route requires a separate entity decision log.

B12-2: Risk Protection

Domain: Governance & Institutional Participation | Category: Carbon Data, Finance, Insurance & Governance | Source: B12-2 RISK PROTECTION MME Mapping.docx

Control	Value	Control	Value
Route availability	CANDIDATE-ROUTE	Materiality lens	ENTITY-SELECTION-REQUIRED
Routing key	ALL-CROSS / EMJ_ROUTING_ALIAS	Climate linkage	NOT-ESTABLISHED
Specific disclosure	ENTITY-SELECTION-REQUIRED	Quality status	Evidence: NOT-ASSESSED Assurance: NOT-ASSESSED

Source-derived classification: Nature-related Risk Management Evidence

TNFD pillar	Recommendation range	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Risk and impact management	A(i), A(ii), B, C	S1 43-44	S2 24-26, climate linkage required	HIGH (High)

LEAP phase	Components	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Evaluate	E1-E4	S1 30-33, 44(a)	S2 10-14, 25(a), climate linkage required	MEDIUM (Medium)
Assess	A1-A4	S1 30-42, 44	S2 10-22, 25, climate linkage required	HIGH (Very High)
Prepare	P1-P4	S1 27, 33-42, 45-53	S2 6, 14-23, 27-37, climate linkage required	HIGH (Very High)

ACTIVATION CONDITION Activated when protection programs cover biodiversity risks, ecosystem dependencies, watershed risks or nature-related operational exposures.

Control note: General cross-topic route; official SICS selection remains entity-specific. A specific TNFD recommended disclosure, official SICS code or IFRS S2 route requires a separate entity decision log.

B12-3: Claim Verification

Domain: Governance & Institutional Participation | Category: Carbon Data, Finance, Insurance & Governance | Source: B12-3 CLAIM VERIFICATION MME Mapping.docx

Control	Value	Control	Value
Route availability	CANDIDATE-ROUTE	Materiality lens	ENTITY-SELECTION-REQUIRED
Routing key	ALL-CROSS / EMJ_ROUTING_ALIAS	Climate linkage	NOT-ESTABLISHED
Specific disclosure	ENTITY-SELECTION-REQUIRED	Quality status	Evidence: NOT-ASSESSED Assurance: NOT-ASSESSED

Source-derived classification: Nature-related Governance Assurance Evidence

TNFD pillar	Recommendation range	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Governance	A-C	S1 26-27	S2 5-7, climate linkage required	CONDITIONAL (Conditional)
Strategy	A-D	S1 28-42	S2 8-23, climate linkage required	CONDITIONAL (Conditional)
Risk and impact management	A(i), A(ii), B, C	S1 43-44	S2 24-26, climate linkage required	CONDITIONAL (Conditional)
Metrics and targets	A-C	S1 45-53	S2 27-37, climate linkage required	CONDITIONAL (Conditional)

LEAP phase	Components	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Locate	L1-L4	S1 30-32, 44(a)(i)	S2 10-13, 25(a)(i), climate linkage required	CONDITIONAL (Low)
Evaluate	E1-E4	S1 30-33, 44(a)	S2 10-14, 25(a), climate linkage required	MEDIUM (Medium)
Assess	A1-A4	S1 30-42, 44	S2 10-22, 25, climate linkage required	HIGH (High)
Prepare	P1-P4	S1 27, 33-42, 45-53	S2 6, 14-23, 27-37, climate linkage required	HIGH (High)

ACTIVATION CONDITION Activated when audit and control activities include biodiversity governance, ecosystem dependencies, natural-capital risks or TNFD-aligned governance reviews.

Control note: General cross-topic route; official SICS selection remains entity-specific. A specific TNFD recommended disclosure, official SICS code or IFRS S2 route requires a separate entity decision log.

B12-4: Reinsurance Collaboration

Domain: Governance & Institutional Participation | Category: Carbon Data, Finance, Insurance & Governance | Source: B12-4 REINSURANCE COLLABORATION MME Mapping.docx

Control	Value	Control	Value
Route availability	CANDIDATE-ROUTE	Materiality lens	ENTITY-SELECTION-REQUIRED
Routing key	ALL-CROSS / EMJ_ROUTING_ALIAS	Climate linkage	NOT-ESTABLISHED
Specific disclosure	ENTITY-SELECTION-REQUIRED	Quality status	Evidence: NOT-ASSESSED Assurance: NOT-ASSESSED

Source-derived classification: Nature-related Risk Transfer Evidence

TNFD pillar	Recommendation range	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Risk and impact management	A(i), A(ii), B, C	S1 43-44	S2 24-26, climate linkage required	HIGH (High)

LEAP phase	Components	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Locate	L1-L4	S1 30-32, 44(a)(i)	S2 10-13, 25(a)(i), climate linkage required	MEDIUM (Medium)
Evaluate	E1-E4	S1 30-33, 44(a)	S2 10-14, 25(a), climate linkage required	HIGH (High)
Assess	A1-A4	S1 30-42, 44	S2 10-22, 25, climate linkage required	HIGH (Very High)
Prepare	P1-P4	S1 27, 33-42, 45-53	S2 6, 14-23, 27-37, climate linkage required	HIGH (Very High)

ACTIVATION CONDITION Activated when reinsurance treaty mappings cover sustainable forestry, marine ecosystem risk pools, or agricultural parametric structures.

Control note: General cross-topic route; official SICS selection remains entity-specific. A specific TNFD recommended disclosure, official SICS code or IFRS S2 route requires a separate entity decision log.

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(2).docx

Control	Value	Control	Value
Route availability	CANDIDATE-ROUTE	Materiality lens	ENTITY-SELECTION-REQUIRED
Routing key	ALL-CROSS / EMJ_ROUTING_ALIAS	Climate linkage	NOT-ESTABLISHED
Specific disclosure	ENTITY-SELECTION-REQUIRED	Quality status	Evidence: NOT-ASSESSED Assurance: NOT-ASSESSED

Source-derived classification: Resource Flow and Pollution Evidence

TNFD pillar	Recommendation range	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Governance	A-C	S1 26-27	S2 5-7, climate linkage required	CONDITIONAL (Conditional)
Strategy	A-D	S1 28-42	S2 8-23, climate linkage required	CONDITIONAL (Conditional)
Risk and impact management	A(i), A(ii), B, C	S1 43-44	S2 24-26, climate linkage required	CONDITIONAL (Conditional)
Metrics and targets	A-C	S1 45-53	S2 27-37, climate linkage required	CONDITIONAL (Conditional)

LEAP phase	Components	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Locate	L1-L4	S1 30-32, 44(a)(i)	S2 10-13, 25(a)(i), climate linkage required	MEDIUM (Medium)
Evaluate	E1-E4	S1 30-33, 44(a)	S2 10-14, 25(a), climate linkage required	HIGH (High)
Assess	A1-A4	S1 30-42, 44	S2 10-22, 25, climate linkage required	HIGH (High)
Prepare	P1-P4	S1 27, 33-42, 45-53	S2 6, 14-23, 27-37, climate linkage required	MEDIUM (Medium)

ACTIVATION CONDITION Activated when waste classification activities influence land pollution, watershed quality, ecosystem health, or nature-related operational dependencies.

Control note: General cross-topic route; official SICS selection remains entity-specific. A specific TNFD recommended disclosure, official SICS code or IFRS S2 route requires a separate entity decision log.

B13-2: Recycling Tracking

Domain: Operational Participation | Category: Energy, Manufacturing, Water & Waste | Source: B13-2 RECYCLING TRACKING MME Mapping(2).docx

Control	Value	Control	Value
Route availability	CANDIDATE-ROUTE	Materiality lens	ENTITY-SELECTION-REQUIRED
Routing key	ALL-CROSS / EMJ_ROUTING_ALIAS	Climate linkage	NOT-ESTABLISHED
Specific disclosure	ENTITY-SELECTION-REQUIRED	Quality status	Evidence: NOT-ASSESSED Assurance: NOT-ASSESSED

Source-derived classification: Resource Recovery and Circular Resource Flow Evidence

TNFD pillar	Recommendation range	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Governance	A-C	S1 26-27	S2 5-7, climate linkage required	CONDITIONAL (Conditional)
Strategy	A-D	S1 28-42	S2 8-23, climate linkage required	CONDITIONAL (Conditional)
Risk and impact management	A(i), A(ii), B, C	S1 43-44	S2 24-26, climate linkage required	CONDITIONAL (Conditional)
Metrics and targets	A-C	S1 45-53	S2 27-37, climate linkage required	CONDITIONAL (Conditional)

LEAP phase	Components	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Locate	L1-L4	S1 30-32, 44(a)(i)	S2 10-13, 25(a)(i), climate linkage required	MEDIUM (Medium)
Evaluate	E1-E4	S1 30-33, 44(a)	S2 10-14, 25(a), climate linkage required	HIGH (High)
Assess	A1-A4	S1 30-42, 44	S2 10-22, 25, climate linkage required	HIGH (High)
Prepare	P1-P4	S1 27, 33-42, 45-53	S2 6, 14-23, 27-37, climate linkage required	MEDIUM (Medium)

ACTIVATION CONDITION Activated when material recycling reduces fresh resource extraction pressures or decreases ecological waste leakage.

Control note: General cross-topic route; official SICS selection remains entity-specific. A specific TNFD recommended disclosure, official SICS code or IFRS S2 route requires a separate entity decision log.

B13-3: Harmless Treatment

Domain: Operational Participation | Category: Energy, Manufacturing, Water & Waste | Source: B13-3 HARMLESS TREATMENT MME Mapping(2).docx

Control	Value	Control	Value
Route availability	CANDIDATE-ROUTE	Materiality lens	ENTITY-SELECTION-REQUIRED
Routing key	ALL-CROSS / EMJ_ROUTING_ALIAS	Climate linkage	NOT-ESTABLISHED
Specific disclosure	ENTITY-SELECTION-REQUIRED	Quality status	Evidence: NOT-ASSESSED Assurance: NOT-ASSESSED

Source-derived classification: Water Resource Protection Evidence

TNFD pillar	Recommendation range	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Governance	A-C	S1 26-27	S2 5-7, climate linkage required	CONDITIONAL (Conditional)
Strategy	A-D	S1 28-42	S2 8-23, climate linkage required	CONDITIONAL (Conditional)
Risk and impact management	A(i), A(ii), B, C	S1 43-44	S2 24-26, climate linkage required	CONDITIONAL (Conditional)
Metrics and targets	A-C	S1 45-53	S2 27-37, climate linkage required	CONDITIONAL (Conditional)

LEAP phase	Components	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Locate	L1-L4	S1 30-32, 44(a)(i)	S2 10-13, 25(a)(i), climate linkage required	MEDIUM (Medium)
Evaluate	E1-E4	S1 30-33, 44(a)	S2 10-14, 25(a), climate linkage required	HIGH (High)
Assess	A1-A4	S1 30-42, 44	S2 10-22, 25, climate linkage required	HIGH (Very High)
Prepare	P1-P4	S1 27, 33-42, 45-53	S2 6, 14-23, 27-37, climate linkage required	HIGH (Very High)

ACTIVATION CONDITION Activated when wastewater treatment prevents ecotoxicity, chemical spillover, or heavy metal contamination in local river basins and marine ecosystems.

Control note: General cross-topic route; official SICS selection remains entity-specific. A specific TNFD recommended disclosure, official SICS code or IFRS S2 route requires a separate entity decision log.

B13-4: Reuse Certification

Domain: Operational Participation | Category: Energy, Manufacturing, Water & Waste | Source: B13-4 REUSE CERTIFICATION MME Mapping(2).docx

Control	Value	Control	Value
Route availability	CANDIDATE-ROUTE	Materiality lens	ENTITY-SELECTION-REQUIRED
Routing key	ALL-CROSS / EMJ_ROUTING_ALIAS	Climate linkage	NOT-ESTABLISHED
Specific disclosure	ENTITY-SELECTION-REQUIRED	Quality status	Evidence: NOT-ASSESSED Assurance: NOT-ASSESSED

Source-derived classification: Circular Resource and Nature Dependency Evidence

TNFD pillar	Recommendation range	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Governance	A-C	S1 26-27	S2 5-7, climate linkage required	CONDITIONAL (Conditional)
Strategy	A-D	S1 28-42	S2 8-23, climate linkage required	CONDITIONAL (Conditional)
Risk and impact management	A(i), A(ii), B, C	S1 43-44	S2 24-26, climate linkage required	CONDITIONAL (Conditional)
Metrics and targets	A-C	S1 45-53	S2 27-37, climate linkage required	CONDITIONAL (Conditional)

LEAP phase	Components	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Locate	L1-L4	S1 30-32, 44(a)(i)	S2 10-13, 25(a)(i), climate linkage required	MEDIUM (Medium)
Evaluate	E1-E4	S1 30-33, 44(a)	S2 10-14, 25(a), climate linkage required	HIGH (High)
Assess	A1-A4	S1 30-42, 44	S2 10-22, 25, climate linkage required	HIGH (High)
Prepare	P1-P4	S1 27, 33-42, 45-53	S2 6, 14-23, 27-37, climate linkage required	MEDIUM (Medium)

ACTIVATION CONDITION Activated when product life-extension and reuse programs decrease raw-material extraction pressures on biodiversity and local water basins.

Control note: General cross-topic route; official SICS selection remains entity-specific. A specific TNFD recommended disclosure, official SICS code or IFRS S2 route requires a separate entity decision log.

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(2).docx

Control	Value	Control	Value
Route availability	CANDIDATE-ROUTE	Materiality lens	ENTITY-SELECTION-REQUIRED
Routing key	ALL-CROSS / EMJ_ROUTING_ALIAS	Climate linkage	NOT-ESTABLISHED
Specific disclosure	ENTITY-SELECTION-REQUIRED	Quality status	Evidence: NOT-ASSESSED Assurance: NOT-ASSESSED

Source-derived classification: Nature Governance Evidence

TNFD pillar	Recommendation range	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Governance	A-C	S1 26-27	S2 5-7, climate linkage required	CONDITIONAL (Conditional)
Strategy	A-D	S1 28-42	S2 8-23, climate linkage required	CONDITIONAL (Conditional)
Risk and impact management	A(i), A(ii), B, C	S1 43-44	S2 24-26, climate linkage required	CONDITIONAL (Conditional)
Metrics and targets	A-C	S1 45-53	S2 27-37, climate linkage required	CONDITIONAL (Conditional)

LEAP phase	Components	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Locate	L1-L4	S1 30-32, 44(a)(i)	S2 10-13, 25(a)(i), climate linkage required	MEDIUM (Medium)
Evaluate	E1-E4	S1 30-33, 44(a)	S2 10-14, 25(a), climate linkage required	MEDIUM (Medium)
Assess	A1-A4	S1 30-42, 44	S2 10-22, 25, climate linkage required	HIGH (High)
Prepare	P1-P4	S1 27, 33-42, 45-53	S2 6, 14-23, 27-37, climate linkage required	HIGH (Very High)

ACTIVATION CONDITION Activated when governance frameworks include oversight of biodiversity, ecosystem dependencies, nature-related risks or TNFD-aligned governance structures.

Control note: General cross-topic route; official SICS selection remains entity-specific. A specific TNFD recommended disclosure, official SICS code or IFRS S2 route requires a separate entity decision log.

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(2).docx

Control	Value	Control	Value
Route availability	CANDIDATE-ROUTE	Materiality lens	ENTITY-SELECTION-REQUIRED
Routing key	ALL-CROSS / EMJ_ROUTING_ALIAS	Climate linkage	NOT-ESTABLISHED
Specific disclosure	ENTITY-SELECTION-REQUIRED	Quality status	Evidence: NOT-ASSESSED Assurance: NOT-ASSESSED

Source-derived classification: Nature-related Capital Allocation Evidence

TNFD pillar	Recommendation range	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Governance	A-C	S1 26-27	S2 5-7, climate linkage required	CONDITIONAL (Conditional)
Strategy	A-D	S1 28-42	S2 8-23, climate linkage required	CONDITIONAL (Conditional)
Risk and impact management	A(i), A(ii), B, C	S1 43-44	S2 24-26, climate linkage required	CONDITIONAL (Conditional)
Metrics and targets	A-C	S1 45-53	S2 27-37, climate linkage required	CONDITIONAL (Conditional)

LEAP phase	Components	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Locate	L1-L4	S1 30-32, 44(a)(i)	S2 10-13, 25(a)(i), climate linkage required	MEDIUM (Medium)
Evaluate	E1-E4	S1 30-33, 44(a)	S2 10-14, 25(a), climate linkage required	HIGH (High)
Assess	A1-A4	S1 30-42, 44	S2 10-22, 25, climate linkage required	HIGH (High)
Prepare	P1-P4	S1 27, 33-42, 45-53	S2 6, 14-23, 27-37, climate linkage required	HIGH (Very High)

ACTIVATION CONDITION Activated when allocation policies include biodiversity finance, natural capital investments, ecosystem restoration financing or nature-positive investment strategies.

Control note: General cross-topic route; official SICS selection remains entity-specific. A specific TNFD recommended disclosure, official SICS code or IFRS S2 route requires a separate entity decision log.

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(2).docx

Control	Value	Control	Value
Route availability	CANDIDATE-ROUTE	Materiality lens	ENTITY-SELECTION-REQUIRED
Routing key	ALL-CORE / EMJ_ROUTING_ALIAS	Climate linkage	CANDIDATE-CONDITIONAL
Specific disclosure	ENTITY-SELECTION-REQUIRED	Quality status	Evidence: NOT-ASSESSED Assurance: NOT-ASSESSED

Source-derived classification: Nature and Climate Transition Governance Evidence

TNFD pillar	Recommendation range	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Governance	A-C	S1 26-27	S2 5-7, climate linkage required	CONDITIONAL (Conditional)
Strategy	A-D	S1 28-42	S2 8-23, climate linkage required	CONDITIONAL (Conditional)
Risk and impact management	A(i), A(ii), B, C	S1 43-44	S2 24-26, climate linkage required	CONDITIONAL (Conditional)
Metrics and targets	A-C	S1 45-53	S2 27-37, climate linkage required	CONDITIONAL (Conditional)

LEAP phase	Components	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Locate	L1-L4	S1 30-32, 44(a)(i)	S2 10-13, 25(a)(i), climate linkage required	CONDITIONAL (Low)
Evaluate	E1-E4	S1 30-33, 44(a)	S2 10-14, 25(a), climate linkage required	MEDIUM (Medium)
Assess	A1-A4	S1 30-42, 44	S2 10-22, 25, climate linkage required	HIGH (High)
Prepare	P1-P4	S1 27, 33-42, 45-53	S2 6, 14-23, 27-37, climate linkage required	HIGH (Very High)

ACTIVATION CONDITION Activated when transition roadmaps include biodiversity protection, natural-capital preservation, ecosystem restoration or nature-positive transition objectives.

Control note: Cross-industry climate route; official SICS selection remains entity-specific. A specific TNFD recommended disclosure, official SICS code or IFRS S2 route requires a separate entity decision log.

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(2).docx

Control	Value	Control	Value
Route availability	CANDIDATE-ROUTE	Materiality lens	ENTITY-SELECTION-REQUIRED
Routing key	ALL-CROSS / EMJ_ROUTING_ALIAS	Climate linkage	NOT-ESTABLISHED
Specific disclosure	ENTITY-SELECTION-REQUIRED	Quality status	Evidence: NOT-ASSESSED Assurance: NOT-ASSESSED

Source-derived classification: Nature-related Governance Assurance Evidence

TNFD pillar	Recommendation range	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Governance	A-C	S1 26-27	S2 5-7, climate linkage required	CONDITIONAL (Conditional)
Strategy	A-D	S1 28-42	S2 8-23, climate linkage required	CONDITIONAL (Conditional)
Risk and impact management	A(i), A(ii), B, C	S1 43-44	S2 24-26, climate linkage required	CONDITIONAL (Conditional)
Metrics and targets	A-C	S1 45-53	S2 27-37, climate linkage required	CONDITIONAL (Conditional)

LEAP phase	Components	IFRS S1 candidate	IFRS S2 conditional	Routing relevance (source)
Locate	L1-L4	S1 30-32, 44(a)(i)	S2 10-13, 25(a)(i), climate linkage required	CONDITIONAL (Low)
Evaluate	E1-E4	S1 30-33, 44(a)	S2 10-14, 25(a), climate linkage required	MEDIUM (Medium)
Assess	A1-A4	S1 30-42, 44	S2 10-22, 25, climate linkage required	HIGH (High)
Prepare	P1-P4	S1 27, 33-42, 45-53	S2 6, 14-23, 27-37, climate linkage required	HIGH (High)

ACTIVATION CONDITION Activated when audit and control activities include biodiversity governance, ecosystem dependencies, natural-capital risks or TNFD-aligned governance reviews.

Control note: General cross-topic route; official SICS selection remains entity-specific. A specific TNFD recommended disclosure, official SICS code or IFRS S2 route requires a separate entity decision log.

PART 5 - RELEASE AND CHANGE GOVERNANCE

Gate	Release criterion
Source gate	One canonical readable source per task; source version and SHA-256 recorded
Paragraph gate	Only official IFRS S1 and S2 identifiers; no S2.38-S2.48
SICS gate	Internal key labelled EMJ_ROUTING_ALIAS; official code selected only from entity industry analysis
TNFD gate	Pillar range, specific disclosure, LEAP phase and LEAP component are distinguished
Climate gate	Every IFRS S2 activation has a documented climate linkage
Materiality gate	Lens and state are compatible; owner, date, period, rationale and reassessment trigger retained
Evidence gate	Identity, lineage, boundary, method, value-chain scope and limitations complete for the evidence role
Rating gate	Routing relevance, evidence sufficiency and assurance readiness recorded separately
Review gate	Human reviewer, approval, source versions, change reason and superseded record retained
Claims gate	No automated materiality, compliance, assurance, certification or endorsement statement

5.2 Change triggers

- A new or amended IFRS Sustainability Disclosure Standard becomes applicable or an IFRS S2 early-application decision changes.
- SASB Standards or SICS codes, names or industry definitions change.
- TNFD recommendations, LEAP guidance, sector guidance or biome guidance changes the controlled route.
- An MME task, evidence method, verification logic, boundary or value-chain scope changes.
- The entity's activities, industry classification, geography, value chain, nature interface or materiality conclusion changes.
- A control failure, evidence-lineage break, legal restriction, licence condition or assurance finding reopens the route.

APPENDIX A - SOURCE CONTROL REGISTER

Source	Controlled vintage	Status	Use
IFRS S1	June 2023	Current production baseline	General requirements, materiality, core content and SASB source-selection rules
IFRS S2	June 2023	Current production baseline	Climate governance, strategy, risk management, metrics and targets
IFRS S2 amendments	December 2025	Effective 1 January 2027; early application must be recorded	Forward-controlled source; do not mix into 2023 routes without activation
SICS Industry List	10 October 2025	Official industry-code validation source	Entity industry and SASB routing
TNFD Recommendations	September 2023	Current TNFD disclosure basis	Four pillars, 14 recommended disclosures and general requirements
TNFD LEAP guidance	Version 1.0, September 2023	Current LEAP basis	Locate, Evaluate, Assess and Prepare phases
TNFD governance master	v1.1, 21 July 2026	Controlling EMJ governance source	Routing, evidence, version, state and release controls

- [IFRS S1 official text](#)
- [IFRS S2 official text](#)
- [SICS Industry List, 10 October 2025](#)
- [TNFD Recommendations, September 2023](#)
- [TNFD LEAP guidance, Version 1.0](#)

Source verification date: 21 July 2026. Official sources prevail over this guideline.

APPENDIX B - 128-TASK CONTROL SUMMARY

Control measure	Count	Interpretation
Task sources	128	One canonical readable DOCX and SHA-256 per task
CANDIDATE-ROUTE	121	At least one source-derived TNFD pillar or LEAP route
NO-DEFAULT-ROUTE	7	No default pillar or LEAP route; conditional reassessment only
Governance routes	106	Pillar candidate occurrences
Strategy routes	97	Pillar candidate occurrences
Risk and impact management routes	56	Pillar candidate occurrences
Metrics and targets routes	106	Pillar candidate occurrences
Locate routes	98	LEAP phase candidate occurrences
Evaluate routes	108	LEAP phase candidate occurrences
Assess routes	111	LEAP phase candidate occurrences
Prepare routes	120	LEAP phase candidate occurrences

Control measure	Count	Interpretation
ALL-CROSS	97	EMJ_ROUTING_ALIAS
ALL-CORE	31	EMJ_ROUTING_ALIAS; climate linkage remains conditional

The derivative CSV control register records the full source filename, source SHA-256, route availability, routing key, classification, activation condition, pillar routes and LEAP routes for all 128 tasks. It is a reproducible derivative of this guideline's controlled inputs.

APPENDIX C - CONTROLLED VOCABULARY

Term	Controlled definition
Candidate route	A possible relationship requiring entity applicability, materiality and evidence review
NO-DEFAULT-ROUTE	Internal route-availability flag showing that no task-level TNFD route is assigned by default
OFFICIAL_SICS	A routing key that exactly matches an official SICS industry code and meaning
EMJ_ROUTING_ALIAS	An internal aggregation key that is not an official SICS code
Integrity-Controlled Evidence Object	An evidence object with defined identity, lineage, boundary, method and integrity references
Materiality lens	The controlled decision perspective used to assess financial materiality, impact materiality or both
Evidence Sufficiency	Internal assessment of completeness for a defined evidence role
Assurance Readiness	Internal control-test status; never an assurance opinion
RELEASED	Internal production status after all applicable gates pass

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.

Official IFRS Foundation and TNFD publications remain the controlling external sources. EMJ.NEXUS controls only its internal task-level candidate routing, evidence-lineage, decision-state and release procedures.