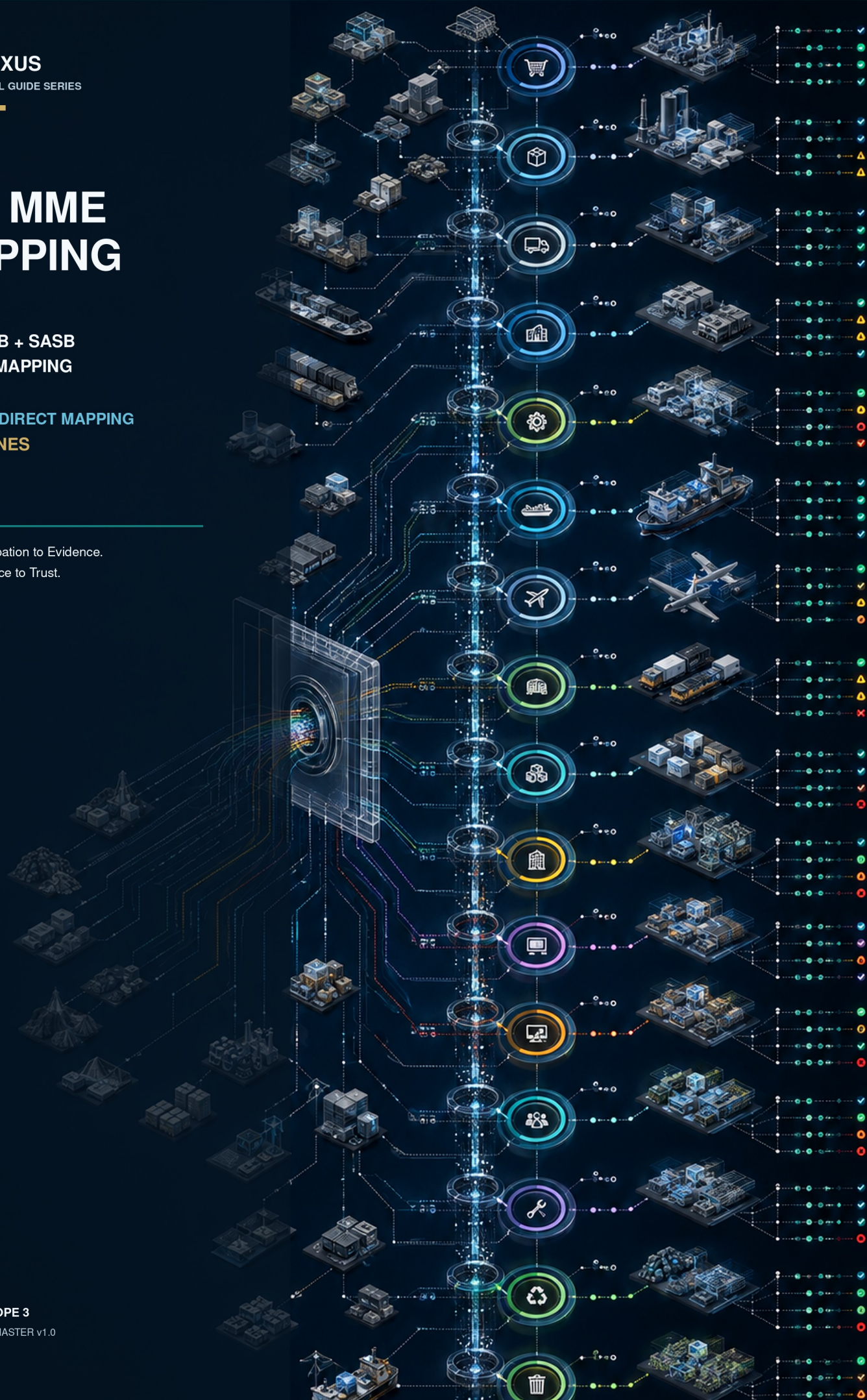


128 MME MAPPING

IFRS ISSB + SASB
DIRECT MAPPING

SCOPE 3 DIRECT MAPPING
GUIDELINES

From Participation to Evidence.
From Evidence to Trust.



128 MME MAPPING

IFRS ISSB + SASB — SCOPE 3

DIRECT MAPPING GUIDELINES

From Participation to Evidence. From Evidence to Trust.
Governed category routing, measurement-support evidence and release control

IFRS ISSB + SASB Level III Governed Evidence Environment

Control field	Value
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Coverage	128/128 canonical MME tasks: A01-1 through B14-4
Controlled relationship	Candidate Scope 3 category and evidence-support routing; no inventory, compliance or assurance conclusion
Effective status	FINAL — Controlled internal Guidelines
Document owner	EMJ.NEXUS Governance

DOCUMENT MAP

- Part 0 — Purpose, authority, scope and controlled boundaries
- Part 1 — Source architecture, category-routing method and schema contract
- Part 2 — 128 task-level Scope 3 candidate routes
- Part 3 — Implementation workflow, release gates and change control
- Appendices — Official sources, controlled vocabulary, logical extensions and coverage summary

CONTROLLED USE Use these Guidelines after a canonical MME evidence object exists. They route task evidence toward candidate Scope 3 categories and calculation-support roles; they do not reverse-engineer evidence from a desired emission, reduction or disclosure claim.

AUTHORITY RULE Official source publications control their own requirements, category definitions, methods, terminology and effective dates. The Scope 3 Governance Master controls EMJ.NEXUS source status, candidate routing, evidence, decision states and release procedures.

DIRECT-MAPPING QUALIFIER “Direct Mapping” identifies a controlled EMJ.NEXUS routing product. It is not a GHG Protocol, IFRS Foundation, PCAF or EU crosswalk and does not determine category applicability, emissions, materiality, compliance or assurance.

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ABOUT THE PUBLISHER

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Institutional Positioning

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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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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PART 0 — PURPOSE, AUTHORITY AND SCOPE

0.1 Purpose and Authority

The purpose of these Guidelines is to implement the mandatory contract in EMJ-SCOPE3-IFRS-ISSB-SASB-INTEGRATION-2026-MASTER v1.1 by translating its source hierarchy, fifteen-category registry, method boundaries, evidence roles, controlled states and release gates into consistent task-level routing records for all 128 canonical MME tasks.

These Guidelines identify candidate task-to-category relationships and evidence roles. They do not determine the reporting entity's organizational boundary, category applicability, exclusions, calculation method, emission factors, emissions, materiality, disclosure obligations, control effectiveness, assurance conclusion or external acceptance.

0.2 Scope

- 128 canonical MME tasks and their governed evidence objects, registries and machine-readable outputs.
- GHG Protocol Categories 1–15, category-specific methods and minimum-boundary activation controls.
- IFRS S2 Scope 3 disclosure and measurement-source connections; SICS and SASB object separation.
- Conditional PCAF, Land Sector and Removals and ESRS overlays through effective-state and entity gates.
- The 38-field physical interface, twenty Scope 3 logical extensions, evidence roles and release states.

0.3 Scope exclusions

- No automatic Scope 3 category, inventory boundary, emission, reduction, target, materiality or compliance conclusion.
- No automatic conversion of participation evidence, IPP or E-IPP into tCO₂e, carbon credits, avoided emissions or green assets.
- No presumption that every task has a Scope 3, IFRS S2, SASB, PCAF, LSR or ESRS route.
- No representation that a hash, score, supplier record, calculation or workflow state is audited, assured, certified or error-free.

0.4 Order of authority

Priority	Authority layer	Control effect
1	Applicable laws, regulations, listing or exchange requirements	Control entity obligations, jurisdictional reliefs, filing and assurance requirements.
2	Official GHG Protocol, IFRS Foundation, EU, PCAF and other applicable source publications	Control their own accounting, disclosure, industry, category and method content.
3	EMJ-SCOPE3-IFRS-ISSB-SASB-INTEGRATION-2026-MASTER v1.1	Controls internal source status, routing, evidence, decision states and release gates.
4	These Scope 3 Direct Mapping Guidelines	Translate the master into task-level candidate routes and operational controls.
5	MME documents, registries, calculations and outputs	Must conform to levels 1–4 and retain entity decisions and version lineage.

0.5 Three-layer control model

Layer	Permitted content	Boundary
OFFICIAL-SOURCE	Official requirements, guidance, categories, methods, identifiers and effective dates.	Internal design choices may not be attributed to an official body.
EMJ-PROPRIETARY-CONTROL	Candidate routes, evidence lineage, state controls, exceptions and release gates.	Controls EMJ.NEXUS processes and deliverables only.
ENTITY-DETERMINATION	Entity boundary, categories, exclusions, methods, emissions, materiality, disclosures and assurance.	Reserved to authorised entity roles and appropriate professionals.

PROHIBITED CLAIM No task, route, evidence object, factor, score or workflow state independently establishes a complete Scope 3 inventory, IFRS S2 or ESRS compliance, SASB completeness, PCAF conformity, audit readiness, reasonable assurance, certification, endorsement or capital-market recognition.

PART 1 — MAPPING METHOD AND CONTROL CONTRACT

1.1 Relationship, route and quality controls

Control	Controlled values	Restriction
Relationship	CONTROL-SUPPORT; ANALOGOUS-RELATIONSHIP; ENTITY-DETERMINATION; NO-DEFAULT-ROUTE	Never relabel an EMJ implementation choice as an official requirement.
Route state	CANDIDATE-ROUTE; NO-DEFAULT-ROUTE; REASSESSMENT-REQUIRED; RELEASED	RELEASED describes the record, not entity category applicability.
Routing Relevance	HIGH; MEDIUM; CONDITIONAL; LOW; NO-DEFAULT-ROUTE	Relationship strength only; not materiality or inventory status.
Evidence Sufficiency	NOT-ASSESSED; INSUFFICIENT; PARTIAL; SUFFICIENT-FOR-DEFINED-ROLE	For a named role, boundary and period only.
Assurance Readiness	NOT-ASSESSED; NOT-READY; READY-FOR-CONTROL-TEST; CONTROL-TESTED	Internal state only; never an assurance opinion.

1.2 Mapping-basis and activation codes

Code	Controlled meaning
MB-PURCHASE / MB-CAPITAL	Purchased goods/services or capital-goods activity evidence; Categories 1 and 2 remain separated.
MB-ENERGY	Fuel or energy sub-activity evidence outside Scope 1/2; Category 3 sub-activity and factor controls required.
MB-TRANSPORT	Movement/storage evidence; Category 4/9 purchased-service payment test is mandatory.
MB-WASTE / MB-SOLD-EOL	Operational-waste or sold-product end-of-life evidence; Categories 5 and 12 remain separated.
MB-BUSINESS-TRAVEL / MB-COMMUTING	Employee travel evidence; business purpose and home-work purpose remain separate.
MB-LEASED-ASSET / MB-FRANCHISE	Asset/franchise activity evidence; Scope 1/2 exclusion rationale required.
MB-DOWNSTREAM-PROCESS / MB-USE-PHASE	Intermediate-product processing or sold-product use evidence; scenario and lifetime controls required.
MB-FINANCE	Investment/loan activity evidence; asset class, attribution and PCAF part/effective state controlled.
A-CAT01–15	Category-specific entity activation facts defined by the Governance Master and repeated on task pages.
L-ENTITY-INVENTORY	Applicability, exclusion, method, factor, emissions and disclosure remain entity determinations.

1.3 Fifteen-category routing registry — upstream

Cat.	Official category	Permitted method family	Activation code
1	Purchased goods and services	Supplier-specific; hybrid; average-data; spend-based where appropriate	A-CAT01-PURCHASE
2	Capital goods	Supplier-specific; hybrid; average-data; spend-based where appropriate	A-CAT02-CAPITAL
3	Fuel- and energy-related activities	Sub-activity-specific energy methods	A-CAT03-ENERGY
4	Upstream transportation and distribution	Fuel-, distance-, spend- or facility-based as applicable	A-CAT04-PAID-LOGISTICS
5	Waste generated in operations	Supplier-, waste-type-specific or average-data	A-CAT05-OPERATIONS-WASTE
6	Business travel	Fuel-, distance- or spend-based	A-CAT06-BUSINESS-TRIP
7	Employee commuting	Fuel-, distance-, survey- or average-data	A-CAT07-HOME-WORK
8	Upstream leased assets	Asset-, lessor-specific or average-data	A-CAT08-UPSTREAM-LEASE

CATEGORY RULE A task route is a candidate evidence relationship. The reporting entity must still screen all fifteen categories, document NOT-APPLICABLE or exclusions, approve minimum/optional boundaries and prevent double counting.

1.4 Fifteen-category routing registry — downstream

Cat.	Official category	Permitted method family	Activation code
9	Downstream transportation and distribution	Fuel-, distance- or facility-based	A-CAT09-UNPAID-DOWNSTREAM
10	Processing of sold products	Site-specific or average-data	A-CAT10-INTERMEDIATE
11	Use of sold products	Product-specific use profile or average scenario	A-CAT11-SOLD-USE
12	End-of-life treatment of sold products	Waste-type-specific or average-data	A-CAT12-SOLD-EOL
13	Downstream leased assets	Asset-, lessee-specific or average-data	A-CAT13-DOWNSTREAM-LEASE
14	Franchises	Franchise-specific or average-data	A-CAT14-FRANCHISE
15	Investments	Investment-specific attribution and conditional financial methods	A-CAT15-FINANCIAL-ACTIVITY

1.5 38-field physical interface and 20-group logical extension

The canonical 38-field MME source schema remains the physical storage interface. These Guidelines do not add, delete or rename physical fields. Scope 3 information is stored through an approved versioned crosswalk to the following logical groups.

Group	Logical extension	Group	Logical extension
01	Record identity	02	Official source locator
03	Reporting and organizational boundary	04	Category assessment
05	Minimum and optional boundary	06	Relationship and route
07	Method purpose	08	Calculation method
09	Activity data	10	Emission factor and GWP
11	Allocation and estimation	12	Data quality
13	Uncertainty and limitations	14	Double-counting and reconciliation
15	Base year and recalculation	16	Disclosure and industry bridge
17	Evidence role and integrity	18	Quality states
19	Ownership, review and exception	20	Release and change

1.6 Task-level record contract

1. Start from the canonical task and evidence object, never from a desired category, emission or claim.
2. Record value-chain position, category, activation facts, relationship, route state, relevance, evidence role and limitation.
3. Use NO-DEFAULT-ROUTE when the task lacks an emitting activity and supported boundary; do not treat no-route as a defect.
4. Do not imply a calculation method unless category-specific inputs, factor/GWP, units, assumptions and approvals exist.
5. Keep routing, applicability, inventory status, method, data quality, evidence sufficiency, disclosure and assurance states separate.
6. Release only after source, schema, evidence, claims, version and human-review gates pass.

1.7 Module coverage

Module	Module name	Tasks
A01	Exhibition Participation	4
A02	Charity Activities	4
A03	Campus Module	4
A04	Employee ESG Tasks Module	4
A05	Digital Conference Participation	4
A06	Remote Work Participation	4
A07	Business Travel Participation	4
A08	Green Dining Module	12
A09	Healthy Living Participation	4
A10	E-commerce Logistics Participation	4
A11	Cultural Activities Participation	4
A12	Sustainable Accommodation & Responsible Tourism Participation	4
A13	EV Leasing Participation	4
A14	Public Transport Module	4
A15	Community Sustainability Engagement & Awareness Participation	4
A16	Service Upgrade Module	4
B01	Sustainable Supply Chain Governance & Supplier Participation	4
B02	Sustainable Procurement & Responsible Purchasing Participation	4
B03	Energy-Efficient Equipment Participation	4
B04	Food Supply Chain Participation	4
B05	Renewable Energy & Low-Carbon Energy Participation	4
B06	Carbon Inventory & Emissions Data Participation	4
B07	ESG Compliance & Sustainability Documentation Participation	4
B08	Manufacturing Energy Efficiency & Process Optimization Participation	4
B09	Supply Chain Audit & Compliance Verification Participation	4
B10	Water Conservation & Resource Stewardship Participation	4
B11	Sustainable Finance & Green Investment Participation	4
B12	Insurance Governance & Trust Protection Participation	4
B13	Waste Management & Circular Economy Participation	4
B14	ESG Risk Governance & Internal Control Participation	4

READING RULE Each task page is one released internal guideline record. **RELEASED** describes the document record; it does not mean the category is applicable, the evidence is sufficient or the entity inventory is complete.

PART 2 — 128 TASK-LEVEL SCOPE 3 CANDIDATE ROUTES

READING RULE Every task record starts from the canonical MME evidence object. A CANDIDATE-ROUTE requires entity activation facts; a NO-DEFAULT-ROUTE is intentionally preserved. Neither state creates an inventory conclusion.

Part 2 routing snapshot

Control result	Count	Governance meaning
Canonical task records	128	Complete task inventory; coverage does not require a category route.
Tasks with candidate routes	77	One or more conditional task-to-category evidence relationships.
Tasks with NO-DEFAULT-ROUTE	51	No defensible default category; preserved as a valid released result.
Candidate relationships	139	Relationship count only; not applicability, completeness or emissions magnitude.

Candidate-routing footprint by category

Category	Routes	Category	Routes
Cat. 1 — Purchased goods and services	31	Cat. 2 — Capital goods	17
Cat. 3 — Fuel- and energy-related activities	12	Cat. 4 — Upstream transportation and distribution	7
Cat. 5 — Waste generated in operations	20	Cat. 6 — Business travel	17
Cat. 7 — Employee commuting	14	Cat. 8 — Upstream leased assets	4
Cat. 9 — Downstream transportation and distribution	5	Cat. 10 — Processing of sold products	1
Cat. 11 — Use of sold products	2	Cat. 12 — End-of-life treatment of sold products	4
Cat. 13 — Downstream leased assets	0	Cat. 14 — Franchises	0
Cat. 15 — Investments	5	—	—

ZERO-ROUTE RULE Categories 13 and 14 have zero task-level default routes in v1.0 because none of the 128 canonical tasks independently establishes a downstream leased-asset or franchise operating boundary. Entity inventories must still screen both categories.

MODULE A01 | Exhibition Participation

A01-1 — Green Ticket

Canonical source	Evidence role(s)	Task route state	Record state
A01-1 Green Ticket MME Mapping(2)(2).docx	ACTIVITY-EVIDENCE	NO-DEFAULT-ROUTE	RELEASED

Candidate Scope 3 category routes

Category result	Relationship / state	Relevance	Basis and limitation
No defensible default category	NO-DEFAULT-ROUTE / RELEASED	NO-DEFAULT-ROUTE	Participation or attendance alone does not establish an entity purchase, employee trip, transport quantity or emitting activity.

Measurement, evidence and quality states

Control	Task-level state	Boundary
Method purpose	NOT-ASSESSED	Entity selects SCREENING, INVENTORY-ESTIMATION, PERFORMANCE-TRACKING, TARGET-, DISCLOSURE- or ASSURANCE-SUPPORT.
Method / factor / GWP	ENTITY-DETERMINATION	No formula, factor, GWP, allocation, estimate, avoided emission or tCO2e result is inferred from the task route.
Quality	Data quality NOT-ASSESSED	Technology, time, geography, completeness and reliability remain separate from Evidence Sufficiency and Assurance Readiness.

IFRS ISSB, SASB and conditional source connection

Domain	Controlled source / range	Relationship / state	Boundary code
GHG Protocol	SRC-02/SRC-03 category and method authority	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-ENTITY-INVENTORY
IFRS-SOURCE	S2.29(a)(i)(3), 29(a)(vi), B32–B57; B58–B63(A) only when applicable	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-MAT-ENTITY
SASB-SOURCE	SICS / SASB Standard / topic / metric kept separate	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY
ESRS	SRC-17 current; SRC-18 pending scrutiny	ENTITY-DETERMINATION / CONDITIONAL	A-ESRS-JURISDICTION

QUALITY / RELEASE Routing NO-DEFAULT-ROUTE | Evidence NOT-ASSESSED | Assurance NOT-ASSESSED | Inventory NOT-ASSESSED | Record RELEASED

Claims boundary: No category applicability, complete inventory, calculation correctness, emissions reduction, IFRS/SASB/ESRS compliance, audit readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE A01 | Exhibition Participation

A01-2 — Public-Welfare Interaction

Canonical source	Evidence role(s)	Task route state	Record state
A01-2 Public-Welfare Interaction MME Mapping(1).docx	ACTIVITY-EVIDENCE	NO-DEFAULT-ROUTE	RELEASED

Candidate Scope 3 category routes

Category result	Relationship / state	Relevance	Basis and limitation
No defensible default category	NO-DEFAULT-ROUTE / RELEASED	NO-DEFAULT-ROUTE	Public-welfare interaction evidence records engagement, not an emitting activity within an approved entity inventory boundary.

Measurement, evidence and quality states

Control	Task-level state	Boundary
Method purpose	NOT-ASSESSED	Entity selects SCREENING, INVENTORY-ESTIMATION, PERFORMANCE-TRACKING, TARGET-, DISCLOSURE- or ASSURANCE-SUPPORT.
Method / factor / GWP	ENTITY-DETERMINATION	No formula, factor, GWP, allocation, estimate, avoided emission or tCO2e result is inferred from the task route.
Quality	Data quality NOT-ASSESSED	Technology, time, geography, completeness and reliability remain separate from Evidence Sufficiency and Assurance Readiness.

IFRS ISSB, SASB and conditional source connection

Domain	Controlled source / range	Relationship / state	Boundary code
GHG Protocol	SRC-02/SRC-03 category and method authority	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-ENTITY-INVENTORY
IFRS-SOURCE	S2.29(a)(i)(3), 29(a)(vi), B32–B57; B58–B63(A) only when applicable	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-MAT-ENTITY
SASB-SOURCE	SICS / SASB Standard / topic / metric kept separate	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY
ESRS	SRC-17 current; SRC-18 pending scrutiny	ENTITY-DETERMINATION / CONDITIONAL	A-ESRS-JURISDICTION

QUALITY / RELEASE Routing NO-DEFAULT-ROUTE | Evidence NOT-ASSESSED | Assurance NOT-ASSESSED | Inventory NOT-ASSESSED | Record RELEASED

Claims boundary: No category applicability, complete inventory, calculation correctness, emissions reduction, IFRS/SASB/ESRS compliance, audit readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE A01 | Exhibition Participation

A01-3 — Eco-Cup (One-Day)

Canonical source	Evidence role(s)	Task route state	Record state
A01-3 Eco-Cup (One-Day) MME Mapping(1) (3).docx	ACTIVITY-EVIDENCE / QUANTITY-EVIDENCE	CANDIDATE-ROUTE	RELEASED

Candidate Scope 3 category routes

Category	Relationship / state	Relevance	Activation and limitation
Cat. 1 Purchased goods and services	CONTROL-SUPPORT CANDIDATE-ROUTE	CONDITIO NAL	MB-PURCHASE / A-CAT01-PURCHASE Entity purchased the good/service in-year; cradle-to-gate boundary applies and Categories 2–8 are excluded.
Cat. 5 Waste generated in operations	CONTROL-SUPPORT CANDIDATE-ROUTE	CONDITIO NAL	MB-WASTE / A-CAT05-OPERATIONS-WASTE Waste is generated in operations; mass, material, treatment pathway, geography and third-party treatment are supported.

Measurement, evidence and quality states

Control	Task-level state	Boundary
Method purpose	NOT-ASSESSED	Entity selects SCREENING, INVENTORY-ESTIMATION, PERFORMANCE-TRACKING, TARGET-, DISCLOSURE- or ASSURANCE-SUPPORT.
Method / factor / GWP	ENTITY-DETERMINATION	No formula, factor, GWP, allocation, estimate, avoided emission or tCO ₂ e result is inferred from the task route.
Quality	Data quality NOT-ASSESSED	Technology, time, geography, completeness and reliability remain separate from Evidence Sufficiency and Assurance Readiness.

IFRS ISSB, SASB and conditional source connection

Domain	Controlled source / range	Relationship / state	Boundary code
GHG Protocol	SRC-02/SRC-03 category and method authority	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-ENTITY-INVENTORY
IFRS-SOURCE	S2.29(a)(i)(3), 29(a)(vi), B32–B57; B58–B63(A) only when applicable	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-MAT-ENTITY
SASB-SOURCE	SICS / SASB Standard / topic / metric kept separate	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY
ESRS	SRC-17 current; SRC-18 pending scrutiny	ENTITY-DETERMINATION / CONDITIONAL	A-ESRS-JURISDICTION

QUALITY / RELEASE Routing CONDITIONAL | Evidence NOT-ASSESSED | Assurance NOT-ASSESSED | Inventory NOT-ASSESSED | Record RELEASED

Claims boundary: No category applicability, complete inventory, calculation correctness, emissions reduction, IFRS/SASB/ESRS compliance, audit readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE A01 | Exhibition Participation

A01-4 — Sustainability Map

Canonical source	Evidence role(s)	Task route state	Record state
A01-4 Sustainability Map MME Mapping(1).docx	ACTIVITY-EVIDENCE	NO-DEFAULT-ROUTE	RELEASED

Candidate Scope 3 category routes

Category result	Relationship / state	Relevance	Basis and limitation
No defensible default category	NO-DEFAULT-ROUTE / RELEASED	NO-DEFAULT-ROUTE	Venue navigation evidence does not contain a defensible value-chain GHG activity, quantity or category boundary.

Measurement, evidence and quality states

Control	Task-level state	Boundary
Method purpose	NOT-ASSESSED	Entity selects SCREENING, INVENTORY-ESTIMATION, PERFORMANCE-TRACKING, TARGET-, DISCLOSURE- or ASSURANCE-SUPPORT.
Method / factor / GWP	ENTITY-DETERMINATION	No formula, factor, GWP, allocation, estimate, avoided emission or tCO ₂ e result is inferred from the task route.
Quality	Data quality NOT-ASSESSED	Technology, time, geography, completeness and reliability remain separate from Evidence Sufficiency and Assurance Readiness.

IFRS ISSB, SASB and conditional source connection

Domain	Controlled source / range	Relationship / state	Boundary code
GHG Protocol	SRC-02/SRC-03 category and method authority	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-ENTITY-INVENTORY
IFRS-SOURCE	S2.29(a)(i)(3), 29(a)(vi), B32–B57; B58–B63(A) only when applicable	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-MAT-ENTITY
SASB-SOURCE	SICS / SASB Standard / topic / metric kept separate	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY
ESRS	SRC-17 current; SRC-18 pending scrutiny	ENTITY-DETERMINATION / CONDITIONAL	A-ESRS-JURISDICTION

QUALITY / RELEASE Routing NO-DEFAULT-ROUTE | Evidence NOT-ASSESSED | Assurance NOT-ASSESSED | Inventory NOT-ASSESSED | Record RELEASED

Claims boundary: No category applicability, complete inventory, calculation correctness, emissions reduction, IFRS/SASB/ESRS compliance, audit readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE A02 | Charity Activities

A02-1 — Blood Donation

Canonical source	Evidence role(s)	Task route state	Record state
A02-1 Blood Donation MME Mapping(1).docx	ACTIVITY-EVIDENCE	NO-DEFAULT-ROUTE	RELEASED

Candidate Scope 3 category routes

Category result	Relationship / state	Relevance	Basis and limitation
No defensible default category	NO-DEFAULT-ROUTE / RELEASED	NO-DEFAULT-ROUTE	The canonical task records participation, engagement, education, health, workflow, governance or reporting support. No category-specific emitting activity, value-chain position and quantity boundary are established by default.

Measurement, evidence and quality states

Control	Task-level state	Boundary
Method purpose	NOT-ASSESSED	Entity selects SCREENING, INVENTORY-ESTIMATION, PERFORMANCE-TRACKING, TARGET-, DISCLOSURE- or ASSURANCE-SUPPORT.
Method / factor / GWP	ENTITY-DETERMINATION	No formula, factor, GWP, allocation, estimate, avoided emission or tCO2e result is inferred from the task route.
Quality	Data quality NOT-ASSESSED	Technology, time, geography, completeness and reliability remain separate from Evidence Sufficiency and Assurance Readiness.

IFRS ISSB, SASB and conditional source connection

Domain	Controlled source / range	Relationship / state	Boundary code
GHG Protocol	SRC-02/SRC-03 category and method authority	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-ENTITY-INVENTORY
IFRS-SOURCE	S2.29(a)(i)(3), 29(a)(vi), B32–B57; B58–B63(A) only when applicable	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-MAT-ENTITY
SASB-SOURCE	SICS / SASB Standard / topic / metric kept separate	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY
ESRS	SRC-17 current; SRC-18 pending scrutiny	ENTITY-DETERMINATION / CONDITIONAL	A-ESRS-JURISDICTION

QUALITY / RELEASE Routing NO-DEFAULT-ROUTE | Evidence NOT-ASSESSED | Assurance NOT-ASSESSED | Inventory NOT-ASSESSED | Record RELEASED

Claims boundary: No category applicability, complete inventory, calculation correctness, emissions reduction, IFRS/SASB/ESRS compliance, audit readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE A02 | Charity Activities

A02-2 — Public Welfare Lecture

Canonical source	Evidence role(s)	Task route state	Record state
A02-2 Public Welfare Lecture MME Mapping(1).docx	ACTIVITY-EVIDENCE	NO-DEFAULT-ROUTE	RELEASED

Candidate Scope 3 category routes

Category result	Relationship / state	Relevance	Basis and limitation
No defensible default category	NO-DEFAULT-ROUTE / RELEASED	NO-DEFAULT-ROUTE	The canonical task records participation, engagement, education, health, workflow, governance or reporting support. No category-specific emitting activity, value-chain position and quantity boundary are established by default.

Measurement, evidence and quality states

Control	Task-level state	Boundary
Method purpose	NOT-ASSESSED	Entity selects SCREENING, INVENTORY-ESTIMATION, PERFORMANCE-TRACKING, TARGET-, DISCLOSURE- or ASSURANCE-SUPPORT.
Method / factor / GWP	ENTITY-DETERMINATION	No formula, factor, GWP, allocation, estimate, avoided emission or tCO2e result is inferred from the task route.
Quality	Data quality NOT-ASSESSED	Technology, time, geography, completeness and reliability remain separate from Evidence Sufficiency and Assurance Readiness.

IFRS ISSB, SASB and conditional source connection

Domain	Controlled source / range	Relationship / state	Boundary code
GHG Protocol	SRC-02/SRC-03 category and method authority	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-ENTITY-INVENTORY
IFRS-SOURCE	S2.29(a)(i)(3), 29(a)(vi), B32–B57; B58–B63(A) only when applicable	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-MAT-ENTITY
SASB-SOURCE	SICS / SASB Standard / topic / metric kept separate	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY
ESRS	SRC-17 current; SRC-18 pending scrutiny	ENTITY-DETERMINATION / CONDITIONAL	A-ESRS-JURISDICTION

QUALITY / RELEASE Routing NO-DEFAULT-ROUTE | Evidence NOT-ASSESSED | Assurance NOT-ASSESSED | Inventory NOT-ASSESSED | Record RELEASED

Claims boundary: No category applicability, complete inventory, calculation correctness, emissions reduction, IFRS/SASB/ESRS compliance, audit readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE A02 | Charity Activities

A02-3 — Mountain / Beach Cleanup

Canonical source	Evidence role(s)	Task route state	Record state
A02-3 Mountain _ Beach Cleanup MME Mapping(1).docx	ACTIVITY-EVIDENCE	NO-DEFAULT-ROUTE	RELEASED

Candidate Scope 3 category routes

Category result	Relationship / state	Relevance	Basis and limitation
No defensible default category	NO-DEFAULT-ROUTE / RELEASED	NO-DEFAULT-ROUTE	Cleanup participation and collected material are not automatically waste generated in the reporting entity's operations.

Measurement, evidence and quality states

Control	Task-level state	Boundary
Method purpose	NOT-ASSESSED	Entity selects SCREENING, INVENTORY-ESTIMATION, PERFORMANCE-TRACKING, TARGET-, DISCLOSURE- or ASSURANCE-SUPPORT.
Method / factor / GWP	ENTITY-DETERMINATION	No formula, factor, GWP, allocation, estimate, avoided emission or tCO2e result is inferred from the task route.
Quality	Data quality NOT-ASSESSED	Technology, time, geography, completeness and reliability remain separate from Evidence Sufficiency and Assurance Readiness.

IFRS ISSB, SASB and conditional source connection

Domain	Controlled source / range	Relationship / state	Boundary code
GHG Protocol	SRC-02/SRC-03 category and method authority	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-ENTITY-INVENTORY
IFRS-SOURCE	S2.29(a)(i)(3), 29(a)(vi), B32–B57; B58–B63(A) only when applicable	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-MAT-ENTITY
SASB-SOURCE	SICS / SASB Standard / topic / metric kept separate	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY
ESRS	SRC-17 current; SRC-18 pending scrutiny	ENTITY-DETERMINATION / CONDITIONAL	A-ESRS-JURISDICTION

QUALITY / RELEASE Routing NO-DEFAULT-ROUTE | Evidence NOT-ASSESSED | Assurance NOT-ASSESSED | Inventory NOT-ASSESSED | Record RELEASED

Claims boundary: No category applicability, complete inventory, calculation correctness, emissions reduction, IFRS/SASB/ESRS compliance, audit readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE A02 | Charity Activities

A02-4 — Public Welfare Run

Canonical source	Evidence role(s)	Task route state	Record state
A02-4 Public Welfare Run MME Mapping(1).docx	ACTIVITY-EVIDENCE	NO-DEFAULT-ROUTE	RELEASED

Candidate Scope 3 category routes

Category result	Relationship / state	Relevance	Basis and limitation
No defensible default category	NO-DEFAULT-ROUTE / RELEASED	NO-DEFAULT-ROUTE	The canonical task records participation, engagement, education, health, workflow, governance or reporting support. No category-specific emitting activity, value-chain position and quantity boundary are established by default.

Measurement, evidence and quality states

Control	Task-level state	Boundary
Method purpose	NOT-ASSESSED	Entity selects SCREENING, INVENTORY-ESTIMATION, PERFORMANCE-TRACKING, TARGET-, DISCLOSURE- or ASSURANCE-SUPPORT.
Method / factor / GWP	ENTITY-DETERMINATION	No formula, factor, GWP, allocation, estimate, avoided emission or tCO2e result is inferred from the task route.
Quality	Data quality NOT-ASSESSED	Technology, time, geography, completeness and reliability remain separate from Evidence Sufficiency and Assurance Readiness.

IFRS ISSB, SASB and conditional source connection

Domain	Controlled source / range	Relationship / state	Boundary code
GHG Protocol	SRC-02/SRC-03 category and method authority	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-ENTITY-INVENTORY
IFRS-SOURCE	S2.29(a)(i)(3), 29(a)(vi), B32–B57; B58–B63(A) only when applicable	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-MAT-ENTITY
SASB-SOURCE	SICS / SASB Standard / topic / metric kept separate	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY
ESRS	SRC-17 current; SRC-18 pending scrutiny	ENTITY-DETERMINATION / CONDITIONAL	A-ESRS-JURISDICTION

QUALITY / RELEASE Routing NO-DEFAULT-ROUTE | Evidence NOT-ASSESSED | Assurance NOT-ASSESSED | Inventory NOT-ASSESSED | Record RELEASED

Claims boundary: No category applicability, complete inventory, calculation correctness, emissions reduction, IFRS/SASB/ESRS compliance, audit readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE A03 | Campus Module

A03-1 — ESG Campus Mapping

Canonical source	Evidence role(s)	Task route state	Record state
A03-1 ESG CAMPUS MAPPING MME Mapping(1)(3).docx	ACTIVITY-EVIDENCE	NO-DEFAULT-ROUTE	RELEASED

Candidate Scope 3 category routes

Category result	Relationship / state	Relevance	Basis and limitation
No defensible default category	NO-DEFAULT-ROUTE / RELEASED	NO-DEFAULT-ROUTE	The canonical task records participation, engagement, education, health, workflow, governance or reporting support. No category-specific emitting activity, value-chain position and quantity boundary are established by default.

Measurement, evidence and quality states

Control	Task-level state	Boundary
Method purpose	NOT-ASSESSED	Entity selects SCREENING, INVENTORY-ESTIMATION, PERFORMANCE-TRACKING, TARGET-, DISCLOSURE- or ASSURANCE-SUPPORT.
Method / factor / GWP	ENTITY-DETERMINATION	No formula, factor, GWP, allocation, estimate, avoided emission or tCO2e result is inferred from the task route.
Quality	Data quality NOT-ASSESSED	Technology, time, geography, completeness and reliability remain separate from Evidence Sufficiency and Assurance Readiness.

IFRS ISSB, SASB and conditional source connection

Domain	Controlled source / range	Relationship / state	Boundary code
GHG Protocol	SRC-02/SRC-03 category and method authority	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-ENTITY-INVENTORY
IFRS-SOURCE	S2.29(a)(i)(3), 29(a)(vi), B32–B57; B58–B63(A) only when applicable	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-MAT-ENTITY
SASB-SOURCE	SICS / SASB Standard / topic / metric kept separate	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY
ESRS	SRC-17 current; SRC-18 pending scrutiny	ENTITY-DETERMINATION / CONDITIONAL	A-ESRS-JURISDICTION

QUALITY / RELEASE Routing NO-DEFAULT-ROUTE | Evidence NOT-ASSESSED | Assurance NOT-ASSESSED | Inventory NOT-ASSESSED | Record RELEASED

Claims boundary: No category applicability, complete inventory, calculation correctness, emissions reduction, IFRS/SASB/ESRS compliance, audit readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE A03 | Campus Module

A03-2 — One-Day Low-Carbon Challenge

Canonical source	Evidence role(s)	Task route state	Record state
A03-2 ONE-DAY LOW-CARBON CHALLENGE MME Mapping(1).docx	ACTIVITY-EVIDENCE / QUANTITY-EVIDENCE	CANDIDATE-ROUTE	RELEASED

Candidate Scope 3 category routes

Category	Relationship / state	Relevance	Activation and limitation
Cat. 1 Purchased goods and services	CONTROL-SUPPORT CANDIDATE-ROUTE	CONDITIO NAL	MB-PURCHASE / A-CAT01-PURCHASE Entity purchased the good/service in-year; cradle-to-gate boundary applies and Categories 2–8 are excluded.
Cat. 5 Waste generated in operations	CONTROL-SUPPORT CANDIDATE-ROUTE	CONDITIO NAL	MB-WASTE / A-CAT05-OPERATIONS-WASTE Waste is generated in operations; mass, material, treatment pathway, geography and third-party treatment are supported.
Cat. 7 Employee commuting	CONTROL-SUPPORT CANDIDATE-ROUTE	CONDITIO NAL	MB-COMMUTING / A-CAT07-HOME-WORK Employee home-work travel or optional telework is confirmed; mode, distance, days, sample and coverage are controlled.

Measurement, evidence and quality states

Control	Task-level state	Boundary
Method purpose	NOT-ASSESSED	Entity selects SCREENING, INVENTORY-ESTIMATION, PERFORMANCE-TRACKING, TARGET-, DISCLOSURE- or ASSURANCE-SUPPORT.
Method / factor / GWP	ENTITY-DETERMINATION	No formula, factor, GWP, allocation, estimate, avoided emission or tCO2e result is inferred from the task route.
Quality	Data quality NOT-ASSESSED	Technology, time, geography, completeness and reliability remain separate from Evidence Sufficiency and Assurance Readiness.

IFRS ISSB, SASB and conditional source connection

Domain	Controlled source / range	Relationship / state	Boundary code
GHG Protocol	SRC-02/SRC-03 category and method authority	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-ENTITY- INVENTORY
IFRS-SOURCE	S2.29(a)(i)(3), 29(a)(vi), B32–B57; B58–B63(A) only when applicable	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-MAT-ENTITY
SASB-SOURCE	SICS / SASB Standard / topic / metric kept separate	ENTITY-DETERMINATION / NO- DEFAULT-ROUTE	L-SASB-ENTITY
ESRS	SRC-17 current; SRC-18 pending scrutiny	ENTITY-DETERMINATION / CONDITIONAL	A-ESRS- JURISDICTION

QUALITY / RELEASE Routing CONDITIONAL | Evidence NOT-ASSESSED | Assurance NOT-ASSESSED | Inventory NOT-ASSESSED | Record RELEASED

Claims boundary: No category applicability, complete inventory, calculation correctness, emissions reduction, IFRS/SASB/ESRS compliance, audit readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE A03 | Campus Module

A03-3 — Sustainability Hiking

Canonical source	Evidence role(s)	Task route state	Record state
A03-3 SUSTAINABILITY HIKING MME Mapping(1).docx	ACTIVITY-EVIDENCE	NO-DEFAULT-ROUTE	RELEASED

Candidate Scope 3 category routes

Category result	Relationship / state	Relevance	Basis and limitation
No defensible default category	NO-DEFAULT-ROUTE / RELEASED	NO-DEFAULT-ROUTE	The canonical task records participation, engagement, education, health, workflow, governance or reporting support. No category-specific emitting activity, value-chain position and quantity boundary are established by default.

Measurement, evidence and quality states

Control	Task-level state	Boundary
Method purpose	NOT-ASSESSED	Entity selects SCREENING, INVENTORY-ESTIMATION, PERFORMANCE-TRACKING, TARGET-, DISCLOSURE- or ASSURANCE-SUPPORT.
Method / factor / GWP	ENTITY-DETERMINATION	No formula, factor, GWP, allocation, estimate, avoided emission or tCO2e result is inferred from the task route.
Quality	Data quality NOT-ASSESSED	Technology, time, geography, completeness and reliability remain separate from Evidence Sufficiency and Assurance Readiness.

IFRS ISSB, SASB and conditional source connection

Domain	Controlled source / range	Relationship / state	Boundary code
GHG Protocol	SRC-02/SRC-03 category and method authority	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-ENTITY-INVENTORY
IFRS-SOURCE	S2.29(a)(i)(3), 29(a)(vi), B32–B57; B58–B63(A) only when applicable	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-MAT-ENTITY
SASB-SOURCE	SICS / SASB Standard / topic / metric kept separate	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY
ESRS	SRC-17 current; SRC-18 pending scrutiny	ENTITY-DETERMINATION / CONDITIONAL	A-ESRS-JURISDICTION

QUALITY / RELEASE Routing NO-DEFAULT-ROUTE | Evidence NOT-ASSESSED | Assurance NOT-ASSESSED | Inventory NOT-ASSESSED | Record RELEASED

Claims boundary: No category applicability, complete inventory, calculation correctness, emissions reduction, IFRS/SASB/ESRS compliance, audit readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE A03 | Campus Module

A03-4 — Green Life Proposal

Canonical source	Evidence role(s)	Task route state	Record state
A03-4 GREEN LIFE PROPOSAL MME Mapping(1)(3).docx	ACTIVITY-EVIDENCE	NO-DEFAULT-ROUTE	RELEASED

Candidate Scope 3 category routes

Category result	Relationship / state	Relevance	Basis and limitation
No defensible default category	NO-DEFAULT-ROUTE / RELEASED	NO-DEFAULT-ROUTE	A proposal is a design or engagement record; it is not evidence that an emitting activity or reduction occurred.

Measurement, evidence and quality states

Control	Task-level state	Boundary
Method purpose	NOT-ASSESSED	Entity selects SCREENING, INVENTORY-ESTIMATION, PERFORMANCE-TRACKING, TARGET-, DISCLOSURE- or ASSURANCE-SUPPORT.
Method / factor / GWP	ENTITY-DETERMINATION	No formula, factor, GWP, allocation, estimate, avoided emission or tCO2e result is inferred from the task route.
Quality	Data quality NOT-ASSESSED	Technology, time, geography, completeness and reliability remain separate from Evidence Sufficiency and Assurance Readiness.

IFRS ISSB, SASB and conditional source connection

Domain	Controlled source / range	Relationship / state	Boundary code
GHG Protocol	SRC-02/SRC-03 category and method authority	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-ENTITY-INVENTORY
IFRS-SOURCE	S2.29(a)(i)(3), 29(a)(vi), B32–B57; B58–B63(A) only when applicable	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-MAT-ENTITY
SASB-SOURCE	SICS / SASB Standard / topic / metric kept separate	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY
ESRS	SRC-17 current; SRC-18 pending scrutiny	ENTITY-DETERMINATION / CONDITIONAL	A-ESRS-JURISDICTION

QUALITY / RELEASE Routing NO-DEFAULT-ROUTE | Evidence NOT-ASSESSED | Assurance NOT-ASSESSED | Inventory NOT-ASSESSED | Record RELEASED

Claims boundary: No category applicability, complete inventory, calculation correctness, emissions reduction, IFRS/SASB/ESRS compliance, audit readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE A04 | Employee ESG Tasks Module

A04-1 — ESG Learning Task

Canonical source	Evidence role(s)	Task route state	Record state
A04-1 ESG LEARNING TASK MME Mapping(1).docx	ACTIVITY-EVIDENCE	NO-DEFAULT-ROUTE	RELEASED

Candidate Scope 3 category routes

Category result	Relationship / state	Relevance	Basis and limitation
No defensible default category	NO-DEFAULT-ROUTE / RELEASED	NO-DEFAULT-ROUTE	The canonical task records participation, engagement, education, health, workflow, governance or reporting support. No category-specific emitting activity, value-chain position and quantity boundary are established by default.

Measurement, evidence and quality states

Control	Task-level state	Boundary
Method purpose	NOT-ASSESSED	Entity selects SCREENING, INVENTORY-ESTIMATION, PERFORMANCE-TRACKING, TARGET-, DISCLOSURE- or ASSURANCE-SUPPORT.
Method / factor / GWP	ENTITY-DETERMINATION	No formula, factor, GWP, allocation, estimate, avoided emission or tCO2e result is inferred from the task route.
Quality	Data quality NOT-ASSESSED	Technology, time, geography, completeness and reliability remain separate from Evidence Sufficiency and Assurance Readiness.

IFRS ISSB, SASB and conditional source connection

Domain	Controlled source / range	Relationship / state	Boundary code
GHG Protocol	SRC-02/SRC-03 category and method authority	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-ENTITY-INVENTORY
IFRS-SOURCE	S2.29(a)(i)(3), 29(a)(vi), B32–B57; B58–B63(A) only when applicable	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-MAT-ENTITY
SASB-SOURCE	SICS / SASB Standard / topic / metric kept separate	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY
ESRS	SRC-17 current; SRC-18 pending scrutiny	ENTITY-DETERMINATION / CONDITIONAL	A-ESRS-JURISDICTION

QUALITY / RELEASE Routing NO-DEFAULT-ROUTE | Evidence NOT-ASSESSED | Assurance NOT-ASSESSED | Inventory NOT-ASSESSED | Record RELEASED

Claims boundary: No category applicability, complete inventory, calculation correctness, emissions reduction, IFRS/SASB/ESRS compliance, audit readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE A04 | Employee ESG Tasks Module

A04-2 — Volunteer Service Task

Canonical source	Evidence role(s)	Task route state	Record state
A04-2 VOLUNTEER SERVICE TASK MME Mapping(1)(3).docx	ACTIVITY-EVIDENCE	NO-DEFAULT-ROUTE	RELEASED

Candidate Scope 3 category routes

Category result	Relationship / state	Relevance	Basis and limitation
No defensible default category	NO-DEFAULT-ROUTE / RELEASED	NO-DEFAULT-ROUTE	The canonical task records participation, engagement, education, health, workflow, governance or reporting support. No category-specific emitting activity, value-chain position and quantity boundary are established by default.

Measurement, evidence and quality states

Control	Task-level state	Boundary
Method purpose	NOT-ASSESSED	Entity selects SCREENING, INVENTORY-ESTIMATION, PERFORMANCE-TRACKING, TARGET-, DISCLOSURE- or ASSURANCE-SUPPORT.
Method / factor / GWP	ENTITY-DETERMINATION	No formula, factor, GWP, allocation, estimate, avoided emission or tCO2e result is inferred from the task route.
Quality	Data quality NOT-ASSESSED	Technology, time, geography, completeness and reliability remain separate from Evidence Sufficiency and Assurance Readiness.

IFRS ISSB, SASB and conditional source connection

Domain	Controlled source / range	Relationship / state	Boundary code
GHG Protocol	SRC-02/SRC-03 category and method authority	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-ENTITY-INVENTORY
IFRS-SOURCE	S2.29(a)(i)(3), 29(a)(vi), B32–B57; B58–B63(A) only when applicable	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-MAT-ENTITY
SASB-SOURCE	SICS / SASB Standard / topic / metric kept separate	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY
ESRS	SRC-17 current; SRC-18 pending scrutiny	ENTITY-DETERMINATION / CONDITIONAL	A-ESRS-JURISDICTION

QUALITY / RELEASE Routing NO-DEFAULT-ROUTE | Evidence NOT-ASSESSED | Assurance NOT-ASSESSED | Inventory NOT-ASSESSED | Record RELEASED

Claims boundary: No category applicability, complete inventory, calculation correctness, emissions reduction, IFRS/SASB/ESRS compliance, audit readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE A04 | Employee ESG Tasks Module

A04-3 — Safety Drill Task

Canonical source	Evidence role(s)	Task route state	Record state
A04-3 SAFETY DRILL TASK MME Mapping(1).docx	ACTIVITY-EVIDENCE	NO-DEFAULT-ROUTE	RELEASED

Candidate Scope 3 category routes

Category result	Relationship / state	Relevance	Basis and limitation
No defensible default category	NO-DEFAULT-ROUTE / RELEASED	NO-DEFAULT-ROUTE	The canonical task records participation, engagement, education, health, workflow, governance or reporting support. No category-specific emitting activity, value-chain position and quantity boundary are established by default.

Measurement, evidence and quality states

Control	Task-level state	Boundary
Method purpose	NOT-ASSESSED	Entity selects SCREENING, INVENTORY-ESTIMATION, PERFORMANCE-TRACKING, TARGET-, DISCLOSURE- or ASSURANCE-SUPPORT.
Method / factor / GWP	ENTITY-DETERMINATION	No formula, factor, GWP, allocation, estimate, avoided emission or tCO2e result is inferred from the task route.
Quality	Data quality NOT-ASSESSED	Technology, time, geography, completeness and reliability remain separate from Evidence Sufficiency and Assurance Readiness.

IFRS ISSB, SASB and conditional source connection

Domain	Controlled source / range	Relationship / state	Boundary code
GHG Protocol	SRC-02/SRC-03 category and method authority	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-ENTITY-INVENTORY
IFRS-SOURCE	S2.29(a)(i)(3), 29(a)(vi), B32–B57; B58–B63(A) only when applicable	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-MAT-ENTITY
SASB-SOURCE	SICS / SASB Standard / topic / metric kept separate	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY
ESRS	SRC-17 current; SRC-18 pending scrutiny	ENTITY-DETERMINATION / CONDITIONAL	A-ESRS-JURISDICTION

QUALITY / RELEASE Routing NO-DEFAULT-ROUTE | Evidence NOT-ASSESSED | Assurance NOT-ASSESSED | Inventory NOT-ASSESSED | Record RELEASED

Claims boundary: No category applicability, complete inventory, calculation correctness, emissions reduction, IFRS/SASB/ESRS compliance, audit readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE A04 | Employee ESG Tasks Module

A04-4 — Case Study Task

Canonical source	Evidence role(s)	Task route state	Record state
A04-4 CASE STUDY TASK MME Mapping(1).docx	ACTIVITY-EVIDENCE	NO-DEFAULT-ROUTE	RELEASED

Candidate Scope 3 category routes

Category result	Relationship / state	Relevance	Basis and limitation
No defensible default category	NO-DEFAULT-ROUTE / RELEASED	NO-DEFAULT-ROUTE	The canonical task records participation, engagement, education, health, workflow, governance or reporting support. No category-specific emitting activity, value-chain position and quantity boundary are established by default.

Measurement, evidence and quality states

Control	Task-level state	Boundary
Method purpose	NOT-ASSESSED	Entity selects SCREENING, INVENTORY-ESTIMATION, PERFORMANCE-TRACKING, TARGET-, DISCLOSURE- or ASSURANCE-SUPPORT.
Method / factor / GWP	ENTITY-DETERMINATION	No formula, factor, GWP, allocation, estimate, avoided emission or tCO2e result is inferred from the task route.
Quality	Data quality NOT-ASSESSED	Technology, time, geography, completeness and reliability remain separate from Evidence Sufficiency and Assurance Readiness.

IFRS ISSB, SASB and conditional source connection

Domain	Controlled source / range	Relationship / state	Boundary code
GHG Protocol	SRC-02/SRC-03 category and method authority	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-ENTITY-INVENTORY
IFRS-SOURCE	S2.29(a)(i)(3), 29(a)(vi), B32–B57; B58–B63(A) only when applicable	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-MAT-ENTITY
SASB-SOURCE	SICS / SASB Standard / topic / metric kept separate	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY
ESRS	SRC-17 current; SRC-18 pending scrutiny	ENTITY-DETERMINATION / CONDITIONAL	A-ESRS-JURISDICTION

QUALITY / RELEASE Routing NO-DEFAULT-ROUTE | Evidence NOT-ASSESSED | Assurance NOT-ASSESSED | Inventory NOT-ASSESSED | Record RELEASED

Claims boundary: No category applicability, complete inventory, calculation correctness, emissions reduction, IFRS/SASB/ESRS compliance, audit readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE A05 | Digital Conference Participation

A05-1 — Automated Meeting Scheduling

Canonical source	Evidence role(s)	Task route state	Record state
A05-1 AUTOMATED MEETING SCHEDULING MME Mapping(1).docx	ACTIVITY-EVIDENCE	NO-DEFAULT-ROUTE	RELEASED

Candidate Scope 3 category routes

Category result	Relationship / state	Relevance	Basis and limitation
No defensible default category	NO-DEFAULT-ROUTE / RELEASED	NO-DEFAULT-ROUTE	Scheduling a digital meeting does not establish that a business trip or commute was displaced; avoided emissions remain separate.

Measurement, evidence and quality states

Control	Task-level state	Boundary
Method purpose	NOT-ASSESSED	Entity selects SCREENING, INVENTORY-ESTIMATION, PERFORMANCE-TRACKING, TARGET-, DISCLOSURE- or ASSURANCE-SUPPORT.
Method / factor / GWP	ENTITY-DETERMINATION	No formula, factor, GWP, allocation, estimate, avoided emission or tCO2e result is inferred from the task route.
Quality	Data quality NOT-ASSESSED	Technology, time, geography, completeness and reliability remain separate from Evidence Sufficiency and Assurance Readiness.

IFRS ISSB, SASB and conditional source connection

Domain	Controlled source / range	Relationship / state	Boundary code
GHG Protocol	SRC-02/SRC-03 category and method authority	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-ENTITY-INVENTORY
IFRS-SOURCE	S2.29(a)(i)(3), 29(a)(vi), B32–B57; B58–B63(A) only when applicable	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-MAT-ENTITY
SASB-SOURCE	SICS / SASB Standard / topic / metric kept separate	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY
ESRS	SRC-17 current; SRC-18 pending scrutiny	ENTITY-DETERMINATION / CONDITIONAL	A-ESRS-JURISDICTION

QUALITY / RELEASE Routing NO-DEFAULT-ROUTE | Evidence NOT-ASSESSED | Assurance NOT-ASSESSED | Inventory NOT-ASSESSED | Record RELEASED

Claims boundary: No category applicability, complete inventory, calculation correctness, emissions reduction, IFRS/SASB/ESRS compliance, audit readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE A05 | Digital Conference Participation

A05-2 — Digital Meeting Task Assignment

Canonical source	Evidence role(s)	Task route state	Record state
A05-2 DIGITAL MEETING TASK ASSIGNMENT MME Mapping(1).docx	ACTIVITY-EVIDENCE	NO-DEFAULT-ROUTE	RELEASED

Candidate Scope 3 category routes

Category result	Relationship / state	Relevance	Basis and limitation
No defensible default category	NO-DEFAULT-ROUTE / RELEASED	NO-DEFAULT-ROUTE	Digital task assignment is workflow evidence without an emitting activity or category-specific quantity.

Measurement, evidence and quality states

Control	Task-level state	Boundary
Method purpose	NOT-ASSESSED	Entity selects SCREENING, INVENTORY-ESTIMATION, PERFORMANCE-TRACKING, TARGET-, DISCLOSURE- or ASSURANCE-SUPPORT.
Method / factor / GWP	ENTITY-DETERMINATION	No formula, factor, GWP, allocation, estimate, avoided emission or tCO ₂ e result is inferred from the task route.
Quality	Data quality NOT-ASSESSED	Technology, time, geography, completeness and reliability remain separate from Evidence Sufficiency and Assurance Readiness.

IFRS ISSB, SASB and conditional source connection

Domain	Controlled source / range	Relationship / state	Boundary code
GHG Protocol	SRC-02/SRC-03 category and method authority	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-ENTITY-INVENTORY
IFRS-SOURCE	S2.29(a)(i)(3), 29(a)(vi), B32–B57; B58–B63(A) only when applicable	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-MAT-ENTITY
SASB-SOURCE	SICS / SASB Standard / topic / metric kept separate	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY
ESRS	SRC-17 current; SRC-18 pending scrutiny	ENTITY-DETERMINATION / CONDITIONAL	A-ESRS-JURISDICTION

QUALITY / RELEASE Routing NO-DEFAULT-ROUTE | Evidence NOT-ASSESSED | Assurance NOT-ASSESSED | Inventory NOT-ASSESSED | Record RELEASED

Claims boundary: No category applicability, complete inventory, calculation correctness, emissions reduction, IFRS/SASB/ESRS compliance, audit readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE A05 | Digital Conference Participation

A05-3 — Collaborative Co-creation Data

Canonical source	Evidence role(s)	Task route state	Record state
A05-3 COLLABORATIVE CO-CREATION DATA MME Mapping(1).docx	ACTIVITY-EVIDENCE	NO-DEFAULT-ROUTE	RELEASED

Candidate Scope 3 category routes

Category result	Relationship / state	Relevance	Basis and limitation
No defensible default category	NO-DEFAULT-ROUTE / RELEASED	NO-DEFAULT-ROUTE	Co-creation evidence is collaboration information; the category must come from a separate underlying activity record.

Measurement, evidence and quality states

Control	Task-level state	Boundary
Method purpose	NOT-ASSESSED	Entity selects SCREENING, INVENTORY-ESTIMATION, PERFORMANCE-TRACKING, TARGET-, DISCLOSURE- or ASSURANCE-SUPPORT.
Method / factor / GWP	ENTITY-DETERMINATION	No formula, factor, GWP, allocation, estimate, avoided emission or tCO2e result is inferred from the task route.
Quality	Data quality NOT-ASSESSED	Technology, time, geography, completeness and reliability remain separate from Evidence Sufficiency and Assurance Readiness.

IFRS ISSB, SASB and conditional source connection

Domain	Controlled source / range	Relationship / state	Boundary code
GHG Protocol	SRC-02/SRC-03 category and method authority	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-ENTITY-INVENTORY
IFRS-SOURCE	S2.29(a)(i)(3), 29(a)(vi), B32–B57; B58–B63(A) only when applicable	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-MAT-ENTITY
SASB-SOURCE	SICS / SASB Standard / topic / metric kept separate	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY
ESRS	SRC-17 current; SRC-18 pending scrutiny	ENTITY-DETERMINATION / CONDITIONAL	A-ESRS-JURISDICTION

QUALITY / RELEASE Routing NO-DEFAULT-ROUTE | Evidence NOT-ASSESSED | Assurance NOT-ASSESSED | Inventory NOT-ASSESSED | Record RELEASED

Claims boundary: No category applicability, complete inventory, calculation correctness, emissions reduction, IFRS/SASB/ESRS compliance, audit readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE A05 | Digital Conference Participation

A05-4 — Emission Reduction Action Verification

Canonical source	Evidence role(s)	Task route state	Record state
A05-4 EMISSION REDUCTION ACTION VERIFICATION MME Mapping(1).docx	ACTIVITY-EVIDENCE / QUANTITY-EVIDENCE	CANDIDATE-ROUTE	RELEASED

Candidate Scope 3 category routes

Category	Relationship / state	Relevance	Activation and limitation
Cat. 5 Waste generated in operations	CONTROL-SUPPORT CANDIDATE-ROUTE	CONDITIO NAL	MB-WASTE / A-CAT05-OPERATIONS-WASTE Waste is generated in operations; mass, material, treatment pathway, geography and third-party treatment are supported.
Cat. 6 Business travel	CONTROL-SUPPORT CANDIDATE-ROUTE	CONDITIO NAL	MB-BUSINESS-TRAVEL / A-CAT06-BUSINESS-TRIP Employee business trip in a third-party vehicle is confirmed; purpose, mode, distance/spend and period are supported.
Cat. 7 Employee commuting	CONTROL-SUPPORT CANDIDATE-ROUTE	CONDITIO NAL	MB-COMMUTING / A-CAT07-HOME-WORK Employee home-work travel or optional telework is confirmed; mode, distance, days, sample and coverage are controlled.

Measurement, evidence and quality states

Control	Task-level state	Boundary
Method purpose	NOT-ASSESSED	Entity selects SCREENING, INVENTORY-ESTIMATION, PERFORMANCE-TRACKING, TARGET-, DISCLOSURE- or ASSURANCE-SUPPORT.
Method / factor / GWP	ENTITY-DETERMINATION	No formula, factor, GWP, allocation, estimate, avoided emission or tCO2e result is inferred from the task route.
Quality	Data quality NOT-ASSESSED	Technology, time, geography, completeness and reliability remain separate from Evidence Sufficiency and Assurance Readiness.

IFRS ISSB, SASB and conditional source connection

Domain	Controlled source / range	Relationship / state	Boundary code
GHG Protocol	SRC-02/SRC-03 category and method authority	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-ENTITY-INVENTORY
IFRS-SOURCE	S2.29(a)(i)(3), 29(a)(vi), B32–B57; B58–B63(A) only when applicable	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-MAT-ENTITY
SASB-SOURCE	SICS / SASB Standard / topic / metric kept separate	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY
ESRS	SRC-17 current; SRC-18 pending scrutiny	ENTITY-DETERMINATION / CONDITIONAL	A-ESRS-JURISDICTION

QUALITY / RELEASE Routing CONDITIONAL | Evidence NOT-ASSESSED | Assurance NOT-ASSESSED | Inventory NOT-ASSESSED | Record RELEASED

Claims boundary: No category applicability, complete inventory, calculation correctness, emissions reduction, IFRS/SASB/ESRS compliance, audit readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE A06 | Remote Work Participation

A06-1 — Remote Work Reporting

Canonical source	Evidence role(s)	Task route state	Record state
A06-1 REMOTE WORK REPORTING MME Mapping(3).docx	ACTIVITY-EVIDENCE / QUANTITY-EVIDENCE	CANDIDATE-ROUTE	RELEASED

Candidate Scope 3 category routes

Category	Relationship / state	Relevance	Activation and limitation
Cat. 7 Employee commuting	CONTROL-SUPPORT CANDIDATE-ROUTE	CONDITIO NAL	MB-COMMUTING / A-CAT07-HOME-WORK Employee home-work travel or optional telework is confirmed; mode, distance, days, sample and coverage are controlled.

Measurement, evidence and quality states

Control	Task-level state	Boundary
Method purpose	NOT-ASSESSED	Entity selects SCREENING, INVENTORY-ESTIMATION, PERFORMANCE-TRACKING, TARGET-, DISCLOSURE- or ASSURANCE-SUPPORT.
Method / factor / GWP	ENTITY-DETERMINATION	No formula, factor, GWP, allocation, estimate, avoided emission or tCO2e result is inferred from the task route.
Quality	Data quality NOT-ASSESSED	Technology, time, geography, completeness and reliability remain separate from Evidence Sufficiency and Assurance Readiness.

IFRS ISSB, SASB and conditional source connection

Domain	Controlled source / range	Relationship / state	Boundary code
GHG Protocol	SRC-02/SRC-03 category and method authority	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-ENTITY-INVENTORY
IFRS-SOURCE	S2.29(a)(i)(3), 29(a)(vi), B32–B57; B58–B63(A) only when applicable	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-MAT-ENTITY
SASB-SOURCE	SICS / SASB Standard / topic / metric kept separate	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY
ESRS	SRC-17 current; SRC-18 pending scrutiny	ENTITY-DETERMINATION / CONDITIONAL	A-ESRS-JURISDICTION

QUALITY / RELEASE Routing CONDITIONAL | Evidence NOT-ASSESSED | Assurance NOT-ASSESSED | Inventory NOT-ASSESSED | Record RELEASED

Claims boundary: No category applicability, complete inventory, calculation correctness, emissions reduction, IFRS/SASB/ESRS compliance, audit readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE A06 | Remote Work Participation

A06-2 — Remote Work Log

Canonical source	Evidence role(s)	Task route state	Record state
A06-2 REMOTE WORK LOG MME Mapping(4).docx	ACTIVITY-EVIDENCE / QUANTITY-EVIDENCE	CANDIDATE-ROUTE	RELEASED

Candidate Scope 3 category routes

Category	Relationship / state	Relevance	Activation and limitation
Cat. 7 Employee commuting	CONTROL-SUPPORT CANDIDATE-ROUTE	CONDITIO NAL	MB-COMMUTING / A-CAT07-HOME-WORK Employee home-work travel or optional telework is confirmed; mode, distance, days, sample and coverage are controlled.

Measurement, evidence and quality states

Control	Task-level state	Boundary
Method purpose	NOT-ASSESSED	Entity selects SCREENING, INVENTORY-ESTIMATION, PERFORMANCE-TRACKING, TARGET-, DISCLOSURE- or ASSURANCE-SUPPORT.
Method / factor / GWP	ENTITY-DETERMINATION	No formula, factor, GWP, allocation, estimate, avoided emission or tCO2e result is inferred from the task route.
Quality	Data quality NOT-ASSESSED	Technology, time, geography, completeness and reliability remain separate from Evidence Sufficiency and Assurance Readiness.

IFRS ISSB, SASB and conditional source connection

Domain	Controlled source / range	Relationship / state	Boundary code
GHG Protocol	SRC-02/SRC-03 category and method authority	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-ENTITY-INVENTORY
IFRS-SOURCE	S2.29(a)(i)(3), 29(a)(vi), B32–B57; B58–B63(A) only when applicable	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-MAT-ENTITY
SASB-SOURCE	SICS / SASB Standard / topic / metric kept separate	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY
ESRS	SRC-17 current; SRC-18 pending scrutiny	ENTITY-DETERMINATION / CONDITIONAL	A-ESRS-JURISDICTION

QUALITY / RELEASE Routing CONDITIONAL | Evidence NOT-ASSESSED | Assurance NOT-ASSESSED | Inventory NOT-ASSESSED | Record RELEASED

Claims boundary: No category applicability, complete inventory, calculation correctness, emissions reduction, IFRS/SASB/ESRS compliance, audit readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE A06 | Remote Work Participation

A06-3 — Attendance Verification

Canonical source	Evidence role(s)	Task route state	Record state
A06-3 ATTENDANCE VERIFICATION MME Mapping(4).docx	ACTIVITY-EVIDENCE / QUANTITY-EVIDENCE	CANDIDATE-ROUTE	RELEASED

Candidate Scope 3 category routes

Category	Relationship / state	Relevance	Activation and limitation
Cat. 7 Employee commuting	CONTROL-SUPPORT CANDIDATE-ROUTE	CONDITIO NAL	MB-COMMUTING / A-CAT07-HOME-WORK Employee home-work travel or optional telework is confirmed; mode, distance, days, sample and coverage are controlled.

Measurement, evidence and quality states

Control	Task-level state	Boundary
Method purpose	NOT-ASSESSED	Entity selects SCREENING, INVENTORY-ESTIMATION, PERFORMANCE-TRACKING, TARGET-, DISCLOSURE- or ASSURANCE-SUPPORT.
Method / factor / GWP	ENTITY-DETERMINATION	No formula, factor, GWP, allocation, estimate, avoided emission or tCO2e result is inferred from the task route.
Quality	Data quality NOT-ASSESSED	Technology, time, geography, completeness and reliability remain separate from Evidence Sufficiency and Assurance Readiness.

IFRS ISSB, SASB and conditional source connection

Domain	Controlled source / range	Relationship / state	Boundary code
GHG Protocol	SRC-02/SRC-03 category and method authority	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-ENTITY-INVENTORY
IFRS-SOURCE	S2.29(a)(i)(3), 29(a)(vi), B32–B57; B58–B63(A) only when applicable	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-MAT-ENTITY
SASB-SOURCE	SICS / SASB Standard / topic / metric kept separate	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY
ESRS	SRC-17 current; SRC-18 pending scrutiny	ENTITY-DETERMINATION / CONDITIONAL	A-ESRS-JURISDICTION

QUALITY / RELEASE Routing CONDITIONAL | Evidence NOT-ASSESSED | Assurance NOT-ASSESSED | Inventory NOT-ASSESSED | Record RELEASED

Claims boundary: No category applicability, complete inventory, calculation correctness, emissions reduction, IFRS/SASB/ESRS compliance, audit readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE A06 | Remote Work Participation

A06-4 — Emission Reduction Summary

Canonical source	Evidence role(s)	Task route state	Record state
A06-4 EMISSION REDUCTION SUMMARY MME Mapping.docx	ACTIVITY-EVIDENCE / QUANTITY-EVIDENCE	CANDIDATE-ROUTE	RELEASED

Candidate Scope 3 category routes

Category	Relationship / state	Relevance	Activation and limitation
Cat. 7 Employee commuting	CONTROL-SUPPORT CANDIDATE-ROUTE	CONDITIO NAL	MB-COMMUTING / A-CAT07-HOME-WORK Employee home-work travel or optional telework is confirmed; mode, distance, days, sample and coverage are controlled.

Measurement, evidence and quality states

Control	Task-level state	Boundary
Method purpose	NOT-ASSESSED	Entity selects SCREENING, INVENTORY-ESTIMATION, PERFORMANCE-TRACKING, TARGET-, DISCLOSURE- or ASSURANCE-SUPPORT.
Method / factor / GWP	ENTITY-DETERMINATION	No formula, factor, GWP, allocation, estimate, avoided emission or tCO2e result is inferred from the task route.
Quality	Data quality NOT-ASSESSED	Technology, time, geography, completeness and reliability remain separate from Evidence Sufficiency and Assurance Readiness.

IFRS ISSB, SASB and conditional source connection

Domain	Controlled source / range	Relationship / state	Boundary code
GHG Protocol	SRC-02/SRC-03 category and method authority	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-ENTITY-INVENTORY
IFRS-SOURCE	S2.29(a)(i)(3), 29(a)(vi), B32–B57; B58–B63(A) only when applicable	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-MAT-ENTITY
SASB-SOURCE	SICS / SASB Standard / topic / metric kept separate	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY
ESRS	SRC-17 current; SRC-18 pending scrutiny	ENTITY-DETERMINATION / CONDITIONAL	A-ESRS-JURISDICTION

QUALITY / RELEASE Routing CONDITIONAL | Evidence NOT-ASSESSED | Assurance NOT-ASSESSED | Inventory NOT-ASSESSED | Record RELEASED

Claims boundary: No category applicability, complete inventory, calculation correctness, emissions reduction, IFRS/SASB/ESRS compliance, audit readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE A07 | Business Travel Participation

A07-1 — Travel Request Submission

Canonical source	Evidence role(s)	Task route state	Record state
A07-1 TRAVEL REQUEST SUBMISSION MME Mapping(2).docx	ACTIVITY-EVIDENCE / QUANTITY-EVIDENCE	CANDIDATE-ROUTE	RELEASED

Candidate Scope 3 category routes

Category	Relationship / state	Relevance	Activation and limitation
Cat. 6 Business travel	CONTROL-SUPPORT CANDIDATE-ROUTE	HIGH	MB-BUSINESS-TRAVEL / A-CAT06-BUSINESS-TRIP Employee business trip in a third-party vehicle is confirmed; purpose, mode, distance/spend and period are supported.

Measurement, evidence and quality states

Control	Task-level state	Boundary
Method purpose	NOT-ASSESSED	Entity selects SCREENING, INVENTORY-ESTIMATION, PERFORMANCE-TRACKING, TARGET-, DISCLOSURE- or ASSURANCE-SUPPORT.
Method / factor / GWP	ENTITY-DETERMINATION	No formula, factor, GWP, allocation, estimate, avoided emission or tCO2e result is inferred from the task route.
Quality	Data quality NOT-ASSESSED	Technology, time, geography, completeness and reliability remain separate from Evidence Sufficiency and Assurance Readiness.

IFRS ISSB, SASB and conditional source connection

Domain	Controlled source / range	Relationship / state	Boundary code
GHG Protocol	SRC-02/SRC-03 category and method authority	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-ENTITY-INVENTORY
IFRS-SOURCE	S2.29(a)(i)(3), 29(a)(vi), B32–B57; B58–B63(A) only when applicable	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-MAT-ENTITY
SASB-SOURCE	SICS / SASB Standard / topic / metric kept separate	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY
ESRS	SRC-17 current; SRC-18 pending scrutiny	ENTITY-DETERMINATION / CONDITIONAL	A-ESRS-JURISDICTION

QUALITY / RELEASE Routing HIGH | Evidence NOT-ASSESSED | Assurance NOT-ASSESSED | Inventory NOT-ASSESSED | Record RELEASED

Claims boundary: No category applicability, complete inventory, calculation correctness, emissions reduction, IFRS/SASB/ESRS compliance, audit readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE A07 | Business Travel Participation

A07-2 — Travel Receipt Logging

Canonical source	Evidence role(s)	Task route state	Record state
A07-2 TRAVEL RECEIPT LOGGING MME Mapping(2).docx	ACTIVITY-EVIDENCE / QUANTITY-EVIDENCE	CANDIDATE-ROUTE	RELEASED

Candidate Scope 3 category routes

Category	Relationship / state	Relevance	Activation and limitation
Cat. 6 Business travel	CONTROL-SUPPORT CANDIDATE-ROUTE	HIGH	MB-BUSINESS-TRAVEL / A-CAT06-BUSINESS-TRIP Employee business trip in a third-party vehicle is confirmed; purpose, mode, distance/spend and period are supported.

Measurement, evidence and quality states

Control	Task-level state	Boundary
Method purpose	NOT-ASSESSED	Entity selects SCREENING, INVENTORY-ESTIMATION, PERFORMANCE-TRACKING, TARGET-, DISCLOSURE- or ASSURANCE-SUPPORT.
Method / factor / GWP	ENTITY-DETERMINATION	No formula, factor, GWP, allocation, estimate, avoided emission or tCO2e result is inferred from the task route.
Quality	Data quality NOT-ASSESSED	Technology, time, geography, completeness and reliability remain separate from Evidence Sufficiency and Assurance Readiness.

IFRS ISSB, SASB and conditional source connection

Domain	Controlled source / range	Relationship / state	Boundary code
GHG Protocol	SRC-02/SRC-03 category and method authority	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-ENTITY-INVENTORY
IFRS-SOURCE	S2.29(a)(i)(3), 29(a)(vi), B32–B57; B58–B63(A) only when applicable	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-MAT-ENTITY
SASB-SOURCE	SICS / SASB Standard / topic / metric kept separate	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY
ESRS	SRC-17 current; SRC-18 pending scrutiny	ENTITY-DETERMINATION / CONDITIONAL	A-ESRS-JURISDICTION

QUALITY / RELEASE Routing HIGH | Evidence NOT-ASSESSED | Assurance NOT-ASSESSED | Inventory NOT-ASSESSED | Record RELEASED

Claims boundary: No category applicability, complete inventory, calculation correctness, emissions reduction, IFRS/SASB/ESRS compliance, audit readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE A07 | Business Travel Participation

A07-3 — Itinerary Completion Verification

Canonical source	Evidence role(s)	Task route state	Record state
A07-3 ITINERARY COMPLETION VERIFICATION MME Mapping(3).docx	ACTIVITY-EVIDENCE / QUANTITY-EVIDENCE	CANDIDATE-ROUTE	RELEASED

Candidate Scope 3 category routes

Category	Relationship / state	Relevance	Activation and limitation
Cat. 6 Business travel	CONTROL-SUPPORT CANDIDATE-ROUTE	HIGH	MB-BUSINESS-TRAVEL / A-CAT06-BUSINESS-TRIP Employee business trip in a third-party vehicle is confirmed; purpose, mode, distance/spend and period are supported.

Measurement, evidence and quality states

Control	Task-level state	Boundary
Method purpose	NOT-ASSESSED	Entity selects SCREENING, INVENTORY-ESTIMATION, PERFORMANCE-TRACKING, TARGET-, DISCLOSURE- or ASSURANCE-SUPPORT.
Method / factor / GWP	ENTITY-DETERMINATION	No formula, factor, GWP, allocation, estimate, avoided emission or tCO2e result is inferred from the task route.
Quality	Data quality NOT-ASSESSED	Technology, time, geography, completeness and reliability remain separate from Evidence Sufficiency and Assurance Readiness.

IFRS ISSB, SASB and conditional source connection

Domain	Controlled source / range	Relationship / state	Boundary code
GHG Protocol	SRC-02/SRC-03 category and method authority	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-ENTITY-INVENTORY
IFRS-SOURCE	S2.29(a)(i)(3), 29(a)(vi), B32–B57; B58–B63(A) only when applicable	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-MAT-ENTITY
SASB-SOURCE	SICS / SASB Standard / topic / metric kept separate	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY
ESRS	SRC-17 current; SRC-18 pending scrutiny	ENTITY-DETERMINATION / CONDITIONAL	A-ESRS-JURISDICTION

QUALITY / RELEASE Routing HIGH | Evidence NOT-ASSESSED | Assurance NOT-ASSESSED | Inventory NOT-ASSESSED | Record RELEASED

Claims boundary: No category applicability, complete inventory, calculation correctness, emissions reduction, IFRS/SASB/ESRS compliance, audit readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE A07 | Business Travel Participation

A07-4 — Expense Reimbursement Verification

Canonical source	Evidence role(s)	Task route state	Record state
A07-4 Expense Reimbursement Verification MME Mapping(1)(3).docx	ACTIVITY-EVIDENCE / QUANTITY-EVIDENCE	CANDIDATE-ROUTE	RELEASED

Candidate Scope 3 category routes

Category	Relationship / state	Relevance	Activation and limitation
Cat. 6 Business travel	CONTROL-SUPPORT CANDIDATE-ROUTE	HIGH	MB-BUSINESS-TRAVEL / A-CAT06-BUSINESS-TRIP Employee business trip in a third-party vehicle is confirmed; purpose, mode, distance/spend and period are supported.

Measurement, evidence and quality states

Control	Task-level state	Boundary
Method purpose	NOT-ASSESSED	Entity selects SCREENING, INVENTORY-ESTIMATION, PERFORMANCE-TRACKING, TARGET-, DISCLOSURE- or ASSURANCE-SUPPORT.
Method / factor / GWP	ENTITY-DETERMINATION	No formula, factor, GWP, allocation, estimate, avoided emission or tCO2e result is inferred from the task route.
Quality	Data quality NOT-ASSESSED	Technology, time, geography, completeness and reliability remain separate from Evidence Sufficiency and Assurance Readiness.

IFRS ISSB, SASB and conditional source connection

Domain	Controlled source / range	Relationship / state	Boundary code
GHG Protocol	SRC-02/SRC-03 category and method authority	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-ENTITY-INVENTORY
IFRS-SOURCE	S2.29(a)(i)(3), 29(a)(vi), B32–B57; B58–B63(A) only when applicable	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-MAT-ENTITY
SASB-SOURCE	SICS / SASB Standard / topic / metric kept separate	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY
ESRS	SRC-17 current; SRC-18 pending scrutiny	ENTITY-DETERMINATION / CONDITIONAL	A-ESRS-JURISDICTION

QUALITY / RELEASE Routing HIGH | Evidence NOT-ASSESSED | Assurance NOT-ASSESSED | Inventory NOT-ASSESSED | Record RELEASED

Claims boundary: No category applicability, complete inventory, calculation correctness, emissions reduction, IFRS/SASB/ESRS compliance, audit readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE A08 | Green Dining Module

A08-1 — Low-Carbon Meal Ordering

Canonical source	Evidence role(s)	Task route state	Record state
A08-12 Food Bank Volunteering MME Mapping.docx	ACTIVITY-EVIDENCE / QUANTITY-EVIDENCE	CANDIDATE-ROUTE	RELEASED

Candidate Scope 3 category routes

Category	Relationship / state	Relevance	Activation and limitation
Cat. 1 Purchased goods and services	CONTROL-SUPPORT CANDIDATE-ROUTE	CONDITIO NAL	MB-PURCHASE / A-CAT01-PURCHASE Entity purchased the good/service in-year; cradle-to-gate boundary applies and Categories 2–8 are excluded.
Cat. 5 Waste generated in operations	CONTROL-SUPPORT CANDIDATE-ROUTE	CONDITIO NAL	MB-WASTE / A-CAT05-OPERATIONS-WASTE Waste is generated in operations; mass, material, treatment pathway, geography and third-party treatment are supported.

Measurement, evidence and quality states

Control	Task-level state	Boundary
Method purpose	NOT-ASSESSED	Entity selects SCREENING, INVENTORY-ESTIMATION, PERFORMANCE-TRACKING, TARGET-, DISCLOSURE- or ASSURANCE-SUPPORT.
Method / factor / GWP	ENTITY-DETERMINATION	No formula, factor, GWP, allocation, estimate, avoided emission or tCO2e result is inferred from the task route.
Quality	Data quality NOT-ASSESSED	Technology, time, geography, completeness and reliability remain separate from Evidence Sufficiency and Assurance Readiness.

IFRS ISSB, SASB and conditional source connection

Domain	Controlled source / range	Relationship / state	Boundary code
GHG Protocol	SRC-02/SRC-03 category and method authority	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-ENTITY-INVENTORY
IFRS-SOURCE	S2.29(a)(i)(3), 29(a)(vi), B32–B57; B58–B63(A) only when applicable	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-MAT-ENTITY
SASB-SOURCE	SICS / SASB Standard / topic / metric kept separate	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY
ESRS	SRC-17 current; SRC-18 pending scrutiny	ENTITY-DETERMINATION / CONDITIONAL	A-ESRS-JURISDICTION

QUALITY / RELEASE Routing CONDITIONAL | Evidence NOT-ASSESSED | Assurance NOT-ASSESSED | Inventory NOT-ASSESSED | Record RELEASED

Claims boundary: No category applicability, complete inventory, calculation correctness, emissions reduction, IFRS/SASB/ESRS compliance, audit readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE A08 | Green Dining Module

A08-2 — Green Dining Survey

Canonical source	Evidence role(s)	Task route state	Record state
A08-2 GREEN DINING SURVEY MME Mapping.docx	ACTIVITY-EVIDENCE / QUANTITY-EVIDENCE	CANDIDATE-ROUTE	RELEASED

Candidate Scope 3 category routes

Category	Relationship / state	Relevance	Activation and limitation
Cat. 1 Purchased goods and services	CONTROL-SUPPORT CANDIDATE-ROUTE	CONDITIO NAL	MB-PURCHASE / A-CAT01-PURCHASE Entity purchased the good/service in-year; cradle-to-gate boundary applies and Categories 2–8 are excluded.

Measurement, evidence and quality states

Control	Task-level state	Boundary
Method purpose	NOT-ASSESSED	Entity selects SCREENING, INVENTORY-ESTIMATION, PERFORMANCE-TRACKING, TARGET-, DISCLOSURE- or ASSURANCE-SUPPORT.
Method / factor / GWP	ENTITY-DETERMINATION	No formula, factor, GWP, allocation, estimate, avoided emission or tCO2e result is inferred from the task route.
Quality	Data quality NOT-ASSESSED	Technology, time, geography, completeness and reliability remain separate from Evidence Sufficiency and Assurance Readiness.

IFRS ISSB, SASB and conditional source connection

Domain	Controlled source / range	Relationship / state	Boundary code
GHG Protocol	SRC-02/SRC-03 category and method authority	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-ENTITY-INVENTORY
IFRS-SOURCE	S2.29(a)(i)(3), 29(a)(vi), B32–B57; B58–B63(A) only when applicable	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-MAT-ENTITY
SASB-SOURCE	SICS / SASB Standard / topic / metric kept separate	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY
ESRS	SRC-17 current; SRC-18 pending scrutiny	ENTITY-DETERMINATION / CONDITIONAL	A-ESRS-JURISDICTION

QUALITY / RELEASE Routing CONDITIONAL | Evidence NOT-ASSESSED | Assurance NOT-ASSESSED | Inventory NOT-ASSESSED | Record RELEASED

Claims boundary: No category applicability, complete inventory, calculation correctness, emissions reduction, IFRS/SASB/ESRS compliance, audit readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE A08 | Green Dining Module

A08-3 — Reusable Utensils Challenge

Canonical source	Evidence role(s)	Task route state	Record state
A08-3 REUSABLE UTENSILS CHALLENGE MME Mapping.docx	ACTIVITY-EVIDENCE / QUANTITY-EVIDENCE	CANDIDATE-ROUTE	RELEASED

Candidate Scope 3 category routes

Category	Relationship / state	Relevance	Activation and limitation
Cat. 1 Purchased goods and services	CONTROL-SUPPORT CANDIDATE-ROUTE	CONDITIO NAL	MB-PURCHASE / A-CAT01-PURCHASE Entity purchased the good/service in-year; cradle-to-gate boundary applies and Categories 2–8 are excluded.
Cat. 5 Waste generated in operations	CONTROL-SUPPORT CANDIDATE-ROUTE	CONDITIO NAL	MB-WASTE / A-CAT05-OPERATIONS-WASTE Waste is generated in operations; mass, material, treatment pathway, geography and third-party treatment are supported.

Measurement, evidence and quality states

Control	Task-level state	Boundary
Method purpose	NOT-ASSESSED	Entity selects SCREENING, INVENTORY-ESTIMATION, PERFORMANCE-TRACKING, TARGET-, DISCLOSURE- or ASSURANCE-SUPPORT.
Method / factor / GWP	ENTITY- DETERMINATION	No formula, factor, GWP, allocation, estimate, avoided emission or tCO2e result is inferred from the task route.
Quality	Data quality NOT- ASSESSED	Technology, time, geography, completeness and reliability remain separate from Evidence Sufficiency and Assurance Readiness.

IFRS ISSB, SASB and conditional source connection

Domain	Controlled source / range	Relationship / state	Boundary code
GHG Protocol	SRC-02/SRC-03 category and method authority	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-ENTITY- INVENTORY
IFRS-SOURCE	S2.29(a)(i)(3), 29(a)(vi), B32–B57; B58–B63(A) only when applicable	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-MAT-ENTITY
SASB-SOURCE	SICS / SASB Standard / topic / metric kept separate	ENTITY-DETERMINATION / NO- DEFAULT-ROUTE	L-SASB-ENTITY
ESRS	SRC-17 current; SRC-18 pending scrutiny	ENTITY-DETERMINATION / CONDITIONAL	A-ESRS- JURISDICTION

QUALITY / RELEASE Routing CONDITIONAL | Evidence NOT-ASSESSED | Assurance NOT-ASSESSED | Inventory NOT-ASSESSED | Record RELEASED

Claims boundary: No category applicability, complete inventory, calculation correctness, emissions reduction, IFRS/SASB/ESRS compliance, audit readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE A08 | Green Dining Module

A08-4 — No-Waste Meal Challenge

Canonical source	Evidence role(s)	Task route state	Record state
A08-4 NO-WASTE MEAL CHALLENGE MME Mapping.docx	ACTIVITY-EVIDENCE / QUANTITY-EVIDENCE	CANDIDATE-ROUTE	RELEASED

Candidate Scope 3 category routes

Category	Relationship / state	Relevance	Activation and limitation
Cat. 1 Purchased goods and services	CONTROL-SUPPORT CANDIDATE-ROUTE	CONDITIO NAL	MB-PURCHASE / A-CAT01-PURCHASE Entity purchased the good/service in-year; cradle-to-gate boundary applies and Categories 2–8 are excluded.
Cat. 5 Waste generated in operations	CONTROL-SUPPORT CANDIDATE-ROUTE	CONDITIO NAL	MB-WASTE / A-CAT05-OPERATIONS-WASTE Waste is generated in operations; mass, material, treatment pathway, geography and third-party treatment are supported.

Measurement, evidence and quality states

Control	Task-level state	Boundary
Method purpose	NOT-ASSESSED	Entity selects SCREENING, INVENTORY-ESTIMATION, PERFORMANCE-TRACKING, TARGET-, DISCLOSURE- or ASSURANCE-SUPPORT.
Method / factor / GWP	ENTITY-DETERMINATION	No formula, factor, GWP, allocation, estimate, avoided emission or tCO2e result is inferred from the task route.
Quality	Data quality NOT-ASSESSED	Technology, time, geography, completeness and reliability remain separate from Evidence Sufficiency and Assurance Readiness.

IFRS ISSB, SASB and conditional source connection

Domain	Controlled source / range	Relationship / state	Boundary code
GHG Protocol	SRC-02/SRC-03 category and method authority	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-ENTITY-INVENTORY
IFRS-SOURCE	S2.29(a)(i)(3), 29(a)(vi), B32–B57; B58–B63(A) only when applicable	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-MAT-ENTITY
SASB-SOURCE	SICS / SASB Standard / topic / metric kept separate	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY
ESRS	SRC-17 current; SRC-18 pending scrutiny	ENTITY-DETERMINATION / CONDITIONAL	A-ESRS-JURISDICTION

QUALITY / RELEASE Routing CONDITIONAL | Evidence NOT-ASSESSED | Assurance NOT-ASSESSED | Inventory NOT-ASSESSED | Record RELEASED

Claims boundary: No category applicability, complete inventory, calculation correctness, emissions reduction, IFRS/SASB/ESRS compliance, audit readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE A08 | Green Dining Module

A08-5 — Vegetarian Challenge

Canonical source	Evidence role(s)	Task route state	Record state
A08-5 Vegetarian Challenge MME Mapping.docx	ACTIVITY-EVIDENCE / QUANTITY-EVIDENCE	CANDIDATE-ROUTE	RELEASED

Candidate Scope 3 category routes

Category	Relationship / state	Relevance	Activation and limitation
Cat. 1 Purchased goods and services	CONTROL-SUPPORT CANDIDATE-ROUTE	CONDITIO NAL	MB-PURCHASE / A-CAT01-PURCHASE Entity purchased the good/service in-year; cradle-to-gate boundary applies and Categories 2–8 are excluded.

Measurement, evidence and quality states

Control	Task-level state	Boundary
Method purpose	NOT-ASSESSED	Entity selects SCREENING, INVENTORY-ESTIMATION, PERFORMANCE-TRACKING, TARGET-, DISCLOSURE- or ASSURANCE-SUPPORT.
Method / factor / GWP	ENTITY- DETERMINATION	No formula, factor, GWP, allocation, estimate, avoided emission or tCO2e result is inferred from the task route.
Quality	Data quality NOT- ASSESSED	Technology, time, geography, completeness and reliability remain separate from Evidence Sufficiency and Assurance Readiness.

IFRS ISSB, SASB and conditional source connection

Domain	Controlled source / range	Relationship / state	Boundary code
GHG Protocol	SRC-02/SRC-03 category and method authority	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-ENTITY- INVENTORY
IFRS-SOURCE	S2.29(a)(i)(3), 29(a)(vi), B32–B57; B58–B63(A) only when applicable	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-MAT-ENTITY
SASB-SOURCE	SICS / SASB Standard / topic / metric kept separate	ENTITY-DETERMINATION / NO- DEFAULT-ROUTE	L-SASB-ENTITY
ESRS	SRC-17 current; SRC-18 pending scrutiny	ENTITY-DETERMINATION / CONDITIONAL	A-ESRS- JURISDICTION

QUALITY / RELEASE Routing CONDITIONAL | Evidence NOT-ASSESSED | Assurance NOT-ASSESSED | Inventory NOT-ASSESSED | Record RELEASED

Claims boundary: No category applicability, complete inventory, calculation correctness, emissions reduction, IFRS/SASB/ESRS compliance, audit readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE A08 | Green Dining Module

A08-6 — Healthy Veggie Day

Canonical source	Evidence role(s)	Task route state	Record state
A08-6 Healthy Veggie Day MME Mapping.docx	ACTIVITY-EVIDENCE / QUANTITY-EVIDENCE	CANDIDATE-ROUTE	RELEASED

Candidate Scope 3 category routes

Category	Relationship / state	Relevance	Activation and limitation
Cat. 1 Purchased goods and services	CONTROL-SUPPORT CANDIDATE-ROUTE	CONDITIO NAL	MB-PURCHASE / A-CAT01-PURCHASE Entity purchased the good/service in-year; cradle-to-gate boundary applies and Categories 2–8 are excluded.

Measurement, evidence and quality states

Control	Task-level state	Boundary
Method purpose	NOT-ASSESSED	Entity selects SCREENING, INVENTORY-ESTIMATION, PERFORMANCE-TRACKING, TARGET-, DISCLOSURE- or ASSURANCE-SUPPORT.
Method / factor / GWP	ENTITY- DETERMINATION	No formula, factor, GWP, allocation, estimate, avoided emission or tCO2e result is inferred from the task route.
Quality	Data quality NOT- ASSESSED	Technology, time, geography, completeness and reliability remain separate from Evidence Sufficiency and Assurance Readiness.

IFRS ISSB, SASB and conditional source connection

Domain	Controlled source / range	Relationship / state	Boundary code
GHG Protocol	SRC-02/SRC-03 category and method authority	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-ENTITY- INVENTORY
IFRS-SOURCE	S2.29(a)(i)(3), 29(a)(vi), B32–B57; B58–B63(A) only when applicable	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-MAT-ENTITY
SASB-SOURCE	SICS / SASB Standard / topic / metric kept separate	ENTITY-DETERMINATION / NO- DEFAULT-ROUTE	L-SASB-ENTITY
ESRS	SRC-17 current; SRC-18 pending scrutiny	ENTITY-DETERMINATION / CONDITIONAL	A-ESRS- JURISDICTION

QUALITY / RELEASE Routing CONDITIONAL | Evidence NOT-ASSESSED | Assurance NOT-ASSESSED | Inventory NOT-ASSESSED | Record RELEASED

Claims boundary: No category applicability, complete inventory, calculation correctness, emissions reduction, IFRS/SASB/ESRS compliance, audit readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE A08 | Green Dining Module

A08-7 — Sugar-Free Beverage Day

Canonical source	Evidence role(s)	Task route state	Record state
A08-7 Sugar-Free Beverage Day MME Mapping.docx	ACTIVITY-EVIDENCE / QUANTITY-EVIDENCE	CANDIDATE-ROUTE	RELEASED

Candidate Scope 3 category routes

Category	Relationship / state	Relevance	Activation and limitation
Cat. 1 Purchased goods and services	CONTROL-SUPPORT CANDIDATE-ROUTE	CONDITIO NAL	MB-PURCHASE / A-CAT01-PURCHASE Entity purchased the good/service in-year; cradle-to-gate boundary applies and Categories 2–8 are excluded.

Measurement, evidence and quality states

Control	Task-level state	Boundary
Method purpose	NOT-ASSESSED	Entity selects SCREENING, INVENTORY-ESTIMATION, PERFORMANCE-TRACKING, TARGET-, DISCLOSURE- or ASSURANCE-SUPPORT.
Method / factor / GWP	ENTITY-DETERMINATION	No formula, factor, GWP, allocation, estimate, avoided emission or tCO2e result is inferred from the task route.
Quality	Data quality NOT-ASSESSED	Technology, time, geography, completeness and reliability remain separate from Evidence Sufficiency and Assurance Readiness.

IFRS ISSB, SASB and conditional source connection

Domain	Controlled source / range	Relationship / state	Boundary code
GHG Protocol	SRC-02/SRC-03 category and method authority	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-ENTITY-INVENTORY
IFRS-SOURCE	S2.29(a)(i)(3), 29(a)(vi), B32–B57; B58–B63(A) only when applicable	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-MAT-ENTITY
SASB-SOURCE	SICS / SASB Standard / topic / metric kept separate	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY
ESRS	SRC-17 current; SRC-18 pending scrutiny	ENTITY-DETERMINATION / CONDITIONAL	A-ESRS-JURISDICTION

QUALITY / RELEASE Routing CONDITIONAL | Evidence NOT-ASSESSED | Assurance NOT-ASSESSED | Inventory NOT-ASSESSED | Record RELEASED

Claims boundary: No category applicability, complete inventory, calculation correctness, emissions reduction, IFRS/SASB/ESRS compliance, audit readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE A08 | Green Dining Module

A08-8 — Food & Agriculture Education

Canonical source	Evidence role(s)	Task route state	Record state
A08-8 Food & Agriculture Education MME Mapping.docx	ACTIVITY-EVIDENCE	NO-DEFAULT-ROUTE	RELEASED

Candidate Scope 3 category routes

Category result	Relationship / state	Relevance	Basis and limitation
No defensible default category	NO-DEFAULT-ROUTE / RELEASED	NO-DEFAULT-ROUTE	Food and agriculture education does not itself establish purchase quantities, land-sector significance or emissions.

Measurement, evidence and quality states

Control	Task-level state	Boundary
Method purpose	NOT-ASSESSED	Entity selects SCREENING, INVENTORY-ESTIMATION, PERFORMANCE-TRACKING, TARGET-, DISCLOSURE- or ASSURANCE-SUPPORT.
Method / factor / GWP	ENTITY-DETERMINATION	No formula, factor, GWP, allocation, estimate, avoided emission or tCO ₂ e result is inferred from the task route.
Quality	Data quality NOT-ASSESSED	Technology, time, geography, completeness and reliability remain separate from Evidence Sufficiency and Assurance Readiness.

IFRS ISSB, SASB and conditional source connection

Domain	Controlled source / range	Relationship / state	Boundary code
GHG Protocol	SRC-02/SRC-03 category and method authority	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-ENTITY-INVENTORY
IFRS-SOURCE	S2.29(a)(i)(3), 29(a)(vi), B32–B57; B58–B63(A) only when applicable	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-MAT-ENTITY
SASB-SOURCE	SICS / SASB Standard / topic / metric kept separate	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY
ESRS	SRC-17 current; SRC-18 pending scrutiny	ENTITY-DETERMINATION / CONDITIONAL	A-ESRS-JURISDICTION

QUALITY / RELEASE Routing NO-DEFAULT-ROUTE | Evidence NOT-ASSESSED | Assurance NOT-ASSESSED | Inventory NOT-ASSESSED | Record RELEASED

Claims boundary: No category applicability, complete inventory, calculation correctness, emissions reduction, IFRS/SASB/ESRS compliance, audit readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE A08 | Green Dining Module

A08-9 — Shared Meal with Friends

Canonical source	Evidence role(s)	Task route state	Record state
A08-9 Shared Meal with Friends MME Mapping.docx	ACTIVITY-EVIDENCE / QUANTITY-EVIDENCE	CANDIDATE-ROUTE	RELEASED

Candidate Scope 3 category routes

Category	Relationship / state	Relevance	Activation and limitation
Cat. 1 Purchased goods and services	CONTROL-SUPPORT CANDIDATE-ROUTE	CONDITIO NAL	MB-PURCHASE / A-CAT01-PURCHASE Entity purchased the good/service in-year; cradle-to-gate boundary applies and Categories 2–8 are excluded.

Measurement, evidence and quality states

Control	Task-level state	Boundary
Method purpose	NOT-ASSESSED	Entity selects SCREENING, INVENTORY-ESTIMATION, PERFORMANCE-TRACKING, TARGET-, DISCLOSURE- or ASSURANCE-SUPPORT.
Method / factor / GWP	ENTITY-DETERMINATION	No formula, factor, GWP, allocation, estimate, avoided emission or tCO2e result is inferred from the task route.
Quality	Data quality NOT-ASSESSED	Technology, time, geography, completeness and reliability remain separate from Evidence Sufficiency and Assurance Readiness.

IFRS ISSB, SASB and conditional source connection

Domain	Controlled source / range	Relationship / state	Boundary code
GHG Protocol	SRC-02/SRC-03 category and method authority	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-ENTITY-INVENTORY
IFRS-SOURCE	S2.29(a)(i)(3), 29(a)(vi), B32–B57; B58–B63(A) only when applicable	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-MAT-ENTITY
SASB-SOURCE	SICS / SASB Standard / topic / metric kept separate	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY
ESRS	SRC-17 current; SRC-18 pending scrutiny	ENTITY-DETERMINATION / CONDITIONAL	A-ESRS-JURISDICTION

QUALITY / RELEASE Routing CONDITIONAL | Evidence NOT-ASSESSED | Assurance NOT-ASSESSED | Inventory NOT-ASSESSED | Record RELEASED

Claims boundary: No category applicability, complete inventory, calculation correctness, emissions reduction, IFRS/SASB/ESRS compliance, audit readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE A08 | Green Dining Module

A08-10 — Agricultural Education Experience

Canonical source	Evidence role(s)	Task route state	Record state
A08-10 Agricultural Education Experience MME Mapping.docx	ACTIVITY-EVIDENCE	NO-DEFAULT-ROUTE	RELEASED

Candidate Scope 3 category routes

Category result	Relationship / state	Relevance	Basis and limitation
No defensible default category	NO-DEFAULT-ROUTE / RELEASED	NO-DEFAULT-ROUTE	Agricultural education participation is not a purchased-food, farming-operation or land-sector inventory record.

Measurement, evidence and quality states

Control	Task-level state	Boundary
Method purpose	NOT-ASSESSED	Entity selects SCREENING, INVENTORY-ESTIMATION, PERFORMANCE-TRACKING, TARGET-, DISCLOSURE- or ASSURANCE-SUPPORT.
Method / factor / GWP	ENTITY-DETERMINATION	No formula, factor, GWP, allocation, estimate, avoided emission or tCO ₂ e result is inferred from the task route.
Quality	Data quality NOT-ASSESSED	Technology, time, geography, completeness and reliability remain separate from Evidence Sufficiency and Assurance Readiness.

IFRS ISSB, SASB and conditional source connection

Domain	Controlled source / range	Relationship / state	Boundary code
GHG Protocol	SRC-02/SRC-03 category and method authority	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-ENTITY-INVENTORY
IFRS-SOURCE	S2.29(a)(i)(3), 29(a)(vi), B32–B57; B58–B63(A) only when applicable	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-MAT-ENTITY
SASB-SOURCE	SICS / SASB Standard / topic / metric kept separate	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY
ESRS	SRC-17 current; SRC-18 pending scrutiny	ENTITY-DETERMINATION / CONDITIONAL	A-ESRS-JURISDICTION

QUALITY / RELEASE Routing NO-DEFAULT-ROUTE | Evidence NOT-ASSESSED | Assurance NOT-ASSESSED | Inventory NOT-ASSESSED | Record RELEASED

Claims boundary: No category applicability, complete inventory, calculation correctness, emissions reduction, IFRS/SASB/ESRS compliance, audit readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE A08 | Green Dining Module

A08-11 — Brand Dialogue

Canonical source	Evidence role(s)	Task route state	Record state
A08-11 BRAND DIALOGUE MME Mapping.docx	ACTIVITY-EVIDENCE	NO-DEFAULT-ROUTE	RELEASED

Candidate Scope 3 category routes

Category result	Relationship / state	Relevance	Basis and limitation
No defensible default category	NO-DEFAULT-ROUTE / RELEASED	NO-DEFAULT-ROUTE	Brand dialogue is stakeholder information and does not establish an emitting activity or sold-product boundary.

Measurement, evidence and quality states

Control	Task-level state	Boundary
Method purpose	NOT-ASSESSED	Entity selects SCREENING, INVENTORY-ESTIMATION, PERFORMANCE-TRACKING, TARGET-, DISCLOSURE- or ASSURANCE-SUPPORT.
Method / factor / GWP	ENTITY-DETERMINATION	No formula, factor, GWP, allocation, estimate, avoided emission or tCO ₂ e result is inferred from the task route.
Quality	Data quality NOT-ASSESSED	Technology, time, geography, completeness and reliability remain separate from Evidence Sufficiency and Assurance Readiness.

IFRS ISSB, SASB and conditional source connection

Domain	Controlled source / range	Relationship / state	Boundary code
GHG Protocol	SRC-02/SRC-03 category and method authority	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-ENTITY-INVENTORY
IFRS-SOURCE	S2.29(a)(i)(3), 29(a)(vi), B32–B57; B58–B63(A) only when applicable	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-MAT-ENTITY
SASB-SOURCE	SICS / SASB Standard / topic / metric kept separate	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY
ESRS	SRC-17 current; SRC-18 pending scrutiny	ENTITY-DETERMINATION / CONDITIONAL	A-ESRS-JURISDICTION

QUALITY / RELEASE Routing NO-DEFAULT-ROUTE | Evidence NOT-ASSESSED | Assurance NOT-ASSESSED | Inventory NOT-ASSESSED | Record RELEASED

Claims boundary: No category applicability, complete inventory, calculation correctness, emissions reduction, IFRS/SASB/ESRS compliance, audit readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE A08 | Green Dining Module

A08-12 — Food Bank Volunteering

Canonical source	Evidence role(s)	Task route state	Record state
A08-12 Food Bank Volunteering MME Mapping.docx	ACTIVITY-EVIDENCE	NO-DEFAULT-ROUTE	RELEASED

Candidate Scope 3 category routes

Category result	Relationship / state	Relevance	Basis and limitation
No defensible default category	NO-DEFAULT-ROUTE / RELEASED	NO-DEFAULT-ROUTE	Volunteering evidence does not establish employee commuting or business travel without a separately supported trip record.

Measurement, evidence and quality states

Control	Task-level state	Boundary
Method purpose	NOT-ASSESSED	Entity selects SCREENING, INVENTORY-ESTIMATION, PERFORMANCE-TRACKING, TARGET-, DISCLOSURE- or ASSURANCE-SUPPORT.
Method / factor / GWP	ENTITY-DETERMINATION	No formula, factor, GWP, allocation, estimate, avoided emission or tCO2e result is inferred from the task route.
Quality	Data quality NOT-ASSESSED	Technology, time, geography, completeness and reliability remain separate from Evidence Sufficiency and Assurance Readiness.

IFRS ISSB, SASB and conditional source connection

Domain	Controlled source / range	Relationship / state	Boundary code
GHG Protocol	SRC-02/SRC-03 category and method authority	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-ENTITY-INVENTORY
IFRS-SOURCE	S2.29(a)(i)(3), 29(a)(vi), B32–B57; B58–B63(A) only when applicable	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-MAT-ENTITY
SASB-SOURCE	SICS / SASB Standard / topic / metric kept separate	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY
ESRS	SRC-17 current; SRC-18 pending scrutiny	ENTITY-DETERMINATION / CONDITIONAL	A-ESRS-JURISDICTION

QUALITY / RELEASE Routing NO-DEFAULT-ROUTE | Evidence NOT-ASSESSED | Assurance NOT-ASSESSED | Inventory NOT-ASSESSED | Record RELEASED

Claims boundary: No category applicability, complete inventory, calculation correctness, emissions reduction, IFRS/SASB/ESRS compliance, audit readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE A09 | Healthy Living Participation

A09-1 — Health Screening Task

Canonical source	Evidence role(s)	Task route state	Record state
A09-1 HEALTH SCREENING TASK MME Mapping(1).docx	ACTIVITY-EVIDENCE	NO-DEFAULT-ROUTE	RELEASED

Candidate Scope 3 category routes

Category result	Relationship / state	Relevance	Basis and limitation
No defensible default category	NO-DEFAULT-ROUTE / RELEASED	NO-DEFAULT-ROUTE	The canonical task records participation, engagement, education, health, workflow, governance or reporting support. No category-specific emitting activity, value-chain position and quantity boundary are established by default.

Measurement, evidence and quality states

Control	Task-level state	Boundary
Method purpose	NOT-ASSESSED	Entity selects SCREENING, INVENTORY-ESTIMATION, PERFORMANCE-TRACKING, TARGET-, DISCLOSURE- or ASSURANCE-SUPPORT.
Method / factor / GWP	ENTITY-DETERMINATION	No formula, factor, GWP, allocation, estimate, avoided emission or tCO2e result is inferred from the task route.
Quality	Data quality NOT-ASSESSED	Technology, time, geography, completeness and reliability remain separate from Evidence Sufficiency and Assurance Readiness.

IFRS ISSB, SASB and conditional source connection

Domain	Controlled source / range	Relationship / state	Boundary code
GHG Protocol	SRC-02/SRC-03 category and method authority	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-ENTITY-INVENTORY
IFRS-SOURCE	S2.29(a)(i)(3), 29(a)(vi), B32–B57; B58–B63(A) only when applicable	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-MAT-ENTITY
SASB-SOURCE	SICS / SASB Standard / topic / metric kept separate	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY
ESRS	SRC-17 current; SRC-18 pending scrutiny	ENTITY-DETERMINATION / CONDITIONAL	A-ESRS-JURISDICTION

QUALITY / RELEASE Routing NO-DEFAULT-ROUTE | Evidence NOT-ASSESSED | Assurance NOT-ASSESSED | Inventory NOT-ASSESSED | Record RELEASED

Claims boundary: No category applicability, complete inventory, calculation correctness, emissions reduction, IFRS/SASB/ESRS compliance, audit readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE A09 | Healthy Living Participation

A09-2 — Exercise Challenge Task

Canonical source	Evidence role(s)	Task route state	Record state
A09-2 EXERCISE CHALLENGE TASK MME Mapping(1).docx	ACTIVITY-EVIDENCE	NO-DEFAULT-ROUTE	RELEASED

Candidate Scope 3 category routes

Category result	Relationship / state	Relevance	Basis and limitation
No defensible default category	NO-DEFAULT-ROUTE / RELEASED	NO-DEFAULT-ROUTE	The canonical task records participation, engagement, education, health, workflow, governance or reporting support. No category-specific emitting activity, value-chain position and quantity boundary are established by default.

Measurement, evidence and quality states

Control	Task-level state	Boundary
Method purpose	NOT-ASSESSED	Entity selects SCREENING, INVENTORY-ESTIMATION, PERFORMANCE-TRACKING, TARGET-, DISCLOSURE- or ASSURANCE-SUPPORT.
Method / factor / GWP	ENTITY-DETERMINATION	No formula, factor, GWP, allocation, estimate, avoided emission or tCO2e result is inferred from the task route.
Quality	Data quality NOT-ASSESSED	Technology, time, geography, completeness and reliability remain separate from Evidence Sufficiency and Assurance Readiness.

IFRS ISSB, SASB and conditional source connection

Domain	Controlled source / range	Relationship / state	Boundary code
GHG Protocol	SRC-02/SRC-03 category and method authority	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-ENTITY-INVENTORY
IFRS-SOURCE	S2.29(a)(i)(3), 29(a)(vi), B32–B57; B58–B63(A) only when applicable	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-MAT-ENTITY
SASB-SOURCE	SICS / SASB Standard / topic / metric kept separate	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY
ESRS	SRC-17 current; SRC-18 pending scrutiny	ENTITY-DETERMINATION / CONDITIONAL	A-ESRS-JURISDICTION

QUALITY / RELEASE Routing NO-DEFAULT-ROUTE | Evidence NOT-ASSESSED | Assurance NOT-ASSESSED | Inventory NOT-ASSESSED | Record RELEASED

Claims boundary: No category applicability, complete inventory, calculation correctness, emissions reduction, IFRS/SASB/ESRS compliance, audit readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE A09 | Healthy Living Participation

A09-3 — Health Promotion Task

Canonical source	Evidence role(s)	Task route state	Record state
A09-3 HEALTH PROMOTION TASK MME Mapping(1).docx	ACTIVITY-EVIDENCE	NO-DEFAULT-ROUTE	RELEASED

Candidate Scope 3 category routes

Category result	Relationship / state	Relevance	Basis and limitation
No defensible default category	NO-DEFAULT-ROUTE / RELEASED	NO-DEFAULT-ROUTE	The canonical task records participation, engagement, education, health, workflow, governance or reporting support. No category-specific emitting activity, value-chain position and quantity boundary are established by default.

Measurement, evidence and quality states

Control	Task-level state	Boundary
Method purpose	NOT-ASSESSED	Entity selects SCREENING, INVENTORY-ESTIMATION, PERFORMANCE-TRACKING, TARGET-, DISCLOSURE- or ASSURANCE-SUPPORT.
Method / factor / GWP	ENTITY-DETERMINATION	No formula, factor, GWP, allocation, estimate, avoided emission or tCO2e result is inferred from the task route.
Quality	Data quality NOT-ASSESSED	Technology, time, geography, completeness and reliability remain separate from Evidence Sufficiency and Assurance Readiness.

IFRS ISSB, SASB and conditional source connection

Domain	Controlled source / range	Relationship / state	Boundary code
GHG Protocol	SRC-02/SRC-03 category and method authority	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-ENTITY-INVENTORY
IFRS-SOURCE	S2.29(a)(i)(3), 29(a)(vi), B32–B57; B58–B63(A) only when applicable	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-MAT-ENTITY
SASB-SOURCE	SICS / SASB Standard / topic / metric kept separate	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY
ESRS	SRC-17 current; SRC-18 pending scrutiny	ENTITY-DETERMINATION / CONDITIONAL	A-ESRS-JURISDICTION

QUALITY / RELEASE Routing NO-DEFAULT-ROUTE | Evidence NOT-ASSESSED | Assurance NOT-ASSESSED | Inventory NOT-ASSESSED | Record RELEASED

Claims boundary: No category applicability, complete inventory, calculation correctness, emissions reduction, IFRS/SASB/ESRS compliance, audit readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE A09 | Healthy Living Participation

A09-4 — Health Tracking Task

Canonical source	Evidence role(s)	Task route state	Record state
A09-4 HEALTH TRACKING TASK MME Mapping(1).docx	ACTIVITY-EVIDENCE	NO-DEFAULT-ROUTE	RELEASED

Candidate Scope 3 category routes

Category result	Relationship / state	Relevance	Basis and limitation
No defensible default category	NO-DEFAULT-ROUTE / RELEASED	NO-DEFAULT-ROUTE	The canonical task records participation, engagement, education, health, workflow, governance or reporting support. No category-specific emitting activity, value-chain position and quantity boundary are established by default.

Measurement, evidence and quality states

Control	Task-level state	Boundary
Method purpose	NOT-ASSESSED	Entity selects SCREENING, INVENTORY-ESTIMATION, PERFORMANCE-TRACKING, TARGET-, DISCLOSURE- or ASSURANCE-SUPPORT.
Method / factor / GWP	ENTITY-DETERMINATION	No formula, factor, GWP, allocation, estimate, avoided emission or tCO2e result is inferred from the task route.
Quality	Data quality NOT-ASSESSED	Technology, time, geography, completeness and reliability remain separate from Evidence Sufficiency and Assurance Readiness.

IFRS ISSB, SASB and conditional source connection

Domain	Controlled source / range	Relationship / state	Boundary code
GHG Protocol	SRC-02/SRC-03 category and method authority	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-ENTITY-INVENTORY
IFRS-SOURCE	S2.29(a)(i)(3), 29(a)(vi), B32–B57; B58–B63(A) only when applicable	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-MAT-ENTITY
SASB-SOURCE	SICS / SASB Standard / topic / metric kept separate	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY
ESRS	SRC-17 current; SRC-18 pending scrutiny	ENTITY-DETERMINATION / CONDITIONAL	A-ESRS-JURISDICTION

QUALITY / RELEASE Routing NO-DEFAULT-ROUTE | Evidence NOT-ASSESSED | Assurance NOT-ASSESSED | Inventory NOT-ASSESSED | Record RELEASED

Claims boundary: No category applicability, complete inventory, calculation correctness, emissions reduction, IFRS/SASB/ESRS compliance, audit readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE A10 | E-commerce Logistics Participation

A10-1 — Low-Carbon Packaging Task

Canonical source	Evidence role(s)	Task route state	Record state
A10-1 Low-Carbon Packaging Task MME Mapping(1).docx	ACTIVITY-EVIDENCE / QUANTITY-EVIDENCE	CANDIDATE-ROUTE	RELEASED

Candidate Scope 3 category routes

Category	Relationship / state	Relevance	Activation and limitation
Cat. 1 Purchased goods and services	CONTROL-SUPPORT CANDIDATE-ROUTE	CONDITIO NAL	MB-PURCHASE / A-CAT01-PURCHASE Entity purchased the good/service in-year; cradle-to-gate boundary applies and Categories 2–8 are excluded.
Cat. 12 End-of-life treatment of sold products	CONTROL-SUPPORT CANDIDATE-ROUTE	CONDITIO NAL	MB-SOLD-EOL / A-CAT12-SOLD-EOL Product sold in-year reaches end of life; material mass, disposal pathway, geography and lifetime assumptions are approved.

Measurement, evidence and quality states

Control	Task-level state	Boundary
Method purpose	NOT-ASSESSED	Entity selects SCREENING, INVENTORY-ESTIMATION, PERFORMANCE-TRACKING, TARGET-, DISCLOSURE- or ASSURANCE-SUPPORT.
Method / factor / GWP	ENTITY-DETERMINATION	No formula, factor, GWP, allocation, estimate, avoided emission or tCO ₂ e result is inferred from the task route.
Quality	Data quality NOT-ASSESSED	Technology, time, geography, completeness and reliability remain separate from Evidence Sufficiency and Assurance Readiness.

IFRS ISSB, SASB and conditional source connection

Domain	Controlled source / range	Relationship / state	Boundary code
GHG Protocol	SRC-02/SRC-03 category and method authority	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-ENTITY-INVENTORY
IFRS-SOURCE	S2.29(a)(i)(3), 29(a)(vi), B32–B57; B58–B63(A) only when applicable	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-MAT-ENTITY
SASB-SOURCE	SICS / SASB Standard / topic / metric kept separate	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY
ESRS	SRC-17 current; SRC-18 pending scrutiny	ENTITY-DETERMINATION / CONDITIONAL	A-ESRS-JURISDICTION

QUALITY / RELEASE Routing CONDITIONAL | Evidence NOT-ASSESSED | Assurance NOT-ASSESSED | Inventory NOT-ASSESSED | Record RELEASED

Claims boundary: No category applicability, complete inventory, calculation correctness, emissions reduction, IFRS/SASB/ESRS compliance, audit readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE A10 | E-commerce Logistics Participation

A10-2 — Smart Pickup Task

Canonical source	Evidence role(s)	Task route state	Record state
A10-2 Smart Pickup Task MME Mapping(1).docx	ACTIVITY-EVIDENCE / QUANTITY-EVIDENCE	CANDIDATE-ROUTE	RELEASED

Candidate Scope 3 category routes

Category	Relationship / state	Relevance	Activation and limitation
Cat. 4 Upstream transportation and distribution	CONTROL-SUPPORT CANDIDATE-ROUTE	HIGH	MB-TRANSPORT / A-CAT04-PAID-LOGISTICS Third-party transport/storage is purchased by the entity; Category 4/9 payment test and boundary pass.
Cat. 9 Downstream transportation and distribution	CONTROL-SUPPORT CANDIDATE-ROUTE	HIGH	MB-TRANSPORT / A-CAT09-UNPAID-DOWNSTREAM Sold-product transport/storage is not purchased by the entity; Category 4/9 payment test and boundary pass.

Measurement, evidence and quality states

Control	Task-level state	Boundary
Method purpose	NOT-ASSESSED	Entity selects SCREENING, INVENTORY-ESTIMATION, PERFORMANCE-TRACKING, TARGET-, DISCLOSURE- or ASSURANCE-SUPPORT.
Method / factor / GWP	ENTITY-DETERMINATION	No formula, factor, GWP, allocation, estimate, avoided emission or tCO2e result is inferred from the task route.
Quality	Data quality NOT-ASSESSED	Technology, time, geography, completeness and reliability remain separate from Evidence Sufficiency and Assurance Readiness.

IFRS ISSB, SASB and conditional source connection

Domain	Controlled source / range	Relationship / state	Boundary code
GHG Protocol	SRC-02/SRC-03 category and method authority	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-ENTITY-INVENTORY
IFRS-SOURCE	S2.29(a)(i)(3), 29(a)(vi), B32–B57; B58–B63(A) only when applicable	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-MAT-ENTITY
SASB-SOURCE	SICS / SASB Standard / topic / metric kept separate	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY
ESRS	SRC-17 current; SRC-18 pending scrutiny	ENTITY-DETERMINATION / CONDITIONAL	A-ESRS-JURISDICTION

QUALITY / RELEASE Routing HIGH | Evidence NOT-ASSESSED | Assurance NOT-ASSESSED | Inventory NOT-ASSESSED | Record RELEASED

Claims boundary: No category applicability, complete inventory, calculation correctness, emissions reduction, IFRS/SASB/ESRS compliance, audit readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE A10 | E-commerce Logistics Participation

A10-3 — Delivery Distance Task

Canonical source	Evidence role(s)	Task route state	Record state
A10-3 Delivery Distance Task MME Mapping v1.1(1).docx	ACTIVITY-EVIDENCE / QUANTITY-EVIDENCE	CANDIDATE-ROUTE	RELEASED

Candidate Scope 3 category routes

Category	Relationship / state	Relevance	Activation and limitation
Cat. 4 Upstream transportation and distribution	CONTROL-SUPPORT CANDIDATE-ROUTE	HIGH	MB-TRANSPORT / A-CAT04-PAID-LOGISTICS Third-party transport/storage is purchased by the entity; Category 4/9 payment test and boundary pass.
Cat. 9 Downstream transportation and distribution	CONTROL-SUPPORT CANDIDATE-ROUTE	HIGH	MB-TRANSPORT / A-CAT09-UNPAID-DOWNSTREAM Sold-product transport/storage is not purchased by the entity; Category 4/9 payment test and boundary pass.

Measurement, evidence and quality states

Control	Task-level state	Boundary
Method purpose	NOT-ASSESSED	Entity selects SCREENING, INVENTORY-ESTIMATION, PERFORMANCE-TRACKING, TARGET-, DISCLOSURE- or ASSURANCE-SUPPORT.
Method / factor / GWP	ENTITY-DETERMINATION	No formula, factor, GWP, allocation, estimate, avoided emission or tCO2e result is inferred from the task route.
Quality	Data quality NOT-ASSESSED	Technology, time, geography, completeness and reliability remain separate from Evidence Sufficiency and Assurance Readiness.

IFRS ISSB, SASB and conditional source connection

Domain	Controlled source / range	Relationship / state	Boundary code
GHG Protocol	SRC-02/SRC-03 category and method authority	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-ENTITY-INVENTORY
IFRS-SOURCE	S2.29(a)(i)(3), 29(a)(vi), B32–B57; B58–B63(A) only when applicable	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-MAT-ENTITY
SASB-SOURCE	SICS / SASB Standard / topic / metric kept separate	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY
ESRS	SRC-17 current; SRC-18 pending scrutiny	ENTITY-DETERMINATION / CONDITIONAL	A-ESRS-JURISDICTION

QUALITY / RELEASE Routing HIGH | Evidence NOT-ASSESSED | Assurance NOT-ASSESSED | Inventory NOT-ASSESSED | Record RELEASED

Claims boundary: No category applicability, complete inventory, calculation correctness, emissions reduction, IFRS/SASB/ESRS compliance, audit readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE A10 | E-commerce Logistics Participation

A10-4 — Circular Recycling Task

Canonical source	Evidence role(s)	Task route state	Record state
A10-4 Circular Recycling Task MME Mapping(1).docx	ACTIVITY-EVIDENCE / QUANTITY-EVIDENCE	CANDIDATE-ROUTE	RELEASED

Candidate Scope 3 category routes

Category	Relationship / state	Relevance	Activation and limitation
Cat. 5 Waste generated in operations	CONTROL-SUPPORT CANDIDATE-ROUTE	CONDITIO NAL	MB-WASTE / A-CAT05-OPERATIONS-WASTE Waste is generated in operations; mass, material, treatment pathway, geography and third-party treatment are supported.
Cat. 12 End-of-life treatment of sold products	CONTROL-SUPPORT CANDIDATE-ROUTE	CONDITIO NAL	MB-SOLD-EOL / A-CAT12-SOLD-EOL Product sold in-year reaches end of life; material mass, disposal pathway, geography and lifetime assumptions are approved.

Measurement, evidence and quality states

Control	Task-level state	Boundary
Method purpose	NOT-ASSESSED	Entity selects SCREENING, INVENTORY-ESTIMATION, PERFORMANCE-TRACKING, TARGET-, DISCLOSURE- or ASSURANCE-SUPPORT.
Method / factor / GWP	ENTITY-DETERMINATION	No formula, factor, GWP, allocation, estimate, avoided emission or tCO ₂ e result is inferred from the task route.
Quality	Data quality NOT-ASSESSED	Technology, time, geography, completeness and reliability remain separate from Evidence Sufficiency and Assurance Readiness.

IFRS ISSB, SASB and conditional source connection

Domain	Controlled source / range	Relationship / state	Boundary code
GHG Protocol	SRC-02/SRC-03 category and method authority	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-ENTITY-INVENTORY
IFRS-SOURCE	S2.29(a)(i)(3), 29(a)(vi), B32–B57; B58–B63(A) only when applicable	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-MAT-ENTITY
SASB-SOURCE	SICS / SASB Standard / topic / metric kept separate	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY
ESRS	SRC-17 current; SRC-18 pending scrutiny	ENTITY-DETERMINATION / CONDITIONAL	A-ESRS-JURISDICTION

QUALITY / RELEASE Routing CONDITIONAL | Evidence NOT-ASSESSED | Assurance NOT-ASSESSED | Inventory NOT-ASSESSED | Record RELEASED

Claims boundary: No category applicability, complete inventory, calculation correctness, emissions reduction, IFRS/SASB/ESRS compliance, audit readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE A11 | Cultural Activities Participation

A11-1 — Green Ticket Task

Canonical source	Evidence role(s)	Task route state	Record state
A11-1 Green Ticket Task MME Mapping(1).docx	ACTIVITY-EVIDENCE	NO-DEFAULT-ROUTE	RELEASED

Candidate Scope 3 category routes

Category result	Relationship / state	Relevance	Basis and limitation
No defensible default category	NO-DEFAULT-ROUTE / RELEASED	NO-DEFAULT-ROUTE	The canonical task records participation, engagement, education, health, workflow, governance or reporting support. No category-specific emitting activity, value-chain position and quantity boundary are established by default.

Measurement, evidence and quality states

Control	Task-level state	Boundary
Method purpose	NOT-ASSESSED	Entity selects SCREENING, INVENTORY-ESTIMATION, PERFORMANCE-TRACKING, TARGET-, DISCLOSURE- or ASSURANCE-SUPPORT.
Method / factor / GWP	ENTITY-DETERMINATION	No formula, factor, GWP, allocation, estimate, avoided emission or tCO2e result is inferred from the task route.
Quality	Data quality NOT-ASSESSED	Technology, time, geography, completeness and reliability remain separate from Evidence Sufficiency and Assurance Readiness.

IFRS ISSB, SASB and conditional source connection

Domain	Controlled source / range	Relationship / state	Boundary code
GHG Protocol	SRC-02/SRC-03 category and method authority	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-ENTITY-INVENTORY
IFRS-SOURCE	S2.29(a)(i)(3), 29(a)(vi), B32–B57; B58–B63(A) only when applicable	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-MAT-ENTITY
SASB-SOURCE	SICS / SASB Standard / topic / metric kept separate	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY
ESRS	SRC-17 current; SRC-18 pending scrutiny	ENTITY-DETERMINATION / CONDITIONAL	A-ESRS-JURISDICTION

QUALITY / RELEASE Routing NO-DEFAULT-ROUTE | Evidence NOT-ASSESSED | Assurance NOT-ASSESSED | Inventory NOT-ASSESSED | Record RELEASED

Claims boundary: No category applicability, complete inventory, calculation correctness, emissions reduction, IFRS/SASB/ESRS compliance, audit readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE A11 | Cultural Activities Participation

A11-2 — Low-Carbon Activity Experience Task

Canonical source	Evidence role(s)	Task route state	Record state
A11-2 Low-Carbon Activity Experience Task MME Mapping(1).docx	ACTIVITY-EVIDENCE	NO-DEFAULT-ROUTE	RELEASED

Candidate Scope 3 category routes

Category result	Relationship / state	Relevance	Basis and limitation
No defensible default category	NO-DEFAULT-ROUTE / RELEASED	NO-DEFAULT-ROUTE	The canonical task records participation, engagement, education, health, workflow, governance or reporting support. No category-specific emitting activity, value-chain position and quantity boundary are established by default.

Measurement, evidence and quality states

Control	Task-level state	Boundary
Method purpose	NOT-ASSESSED	Entity selects SCREENING, INVENTORY-ESTIMATION, PERFORMANCE-TRACKING, TARGET-, DISCLOSURE- or ASSURANCE-SUPPORT.
Method / factor / GWP	ENTITY-DETERMINATION	No formula, factor, GWP, allocation, estimate, avoided emission or tCO2e result is inferred from the task route.
Quality	Data quality NOT-ASSESSED	Technology, time, geography, completeness and reliability remain separate from Evidence Sufficiency and Assurance Readiness.

IFRS ISSB, SASB and conditional source connection

Domain	Controlled source / range	Relationship / state	Boundary code
GHG Protocol	SRC-02/SRC-03 category and method authority	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-ENTITY-INVENTORY
IFRS-SOURCE	S2.29(a)(i)(3), 29(a)(vi), B32–B57; B58–B63(A) only when applicable	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-MAT-ENTITY
SASB-SOURCE	SICS / SASB Standard / topic / metric kept separate	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY
ESRS	SRC-17 current; SRC-18 pending scrutiny	ENTITY-DETERMINATION / CONDITIONAL	A-ESRS-JURISDICTION

QUALITY / RELEASE Routing NO-DEFAULT-ROUTE | Evidence NOT-ASSESSED | Assurance NOT-ASSESSED | Inventory NOT-ASSESSED | Record RELEASED

Claims boundary: No category applicability, complete inventory, calculation correctness, emissions reduction, IFRS/SASB/ESRS compliance, audit readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE A11 | Cultural Activities Participation

A11-3 — Cultural Participation Task

Canonical source	Evidence role(s)	Task route state	Record state
A11-3 Cultural Participation Task MME Mapping(1).docx	ACTIVITY-EVIDENCE	NO-DEFAULT-ROUTE	RELEASED

Candidate Scope 3 category routes

Category result	Relationship / state	Relevance	Basis and limitation
No defensible default category	NO-DEFAULT-ROUTE / RELEASED	NO-DEFAULT-ROUTE	The canonical task records participation, engagement, education, health, workflow, governance or reporting support. No category-specific emitting activity, value-chain position and quantity boundary are established by default.

Measurement, evidence and quality states

Control	Task-level state	Boundary
Method purpose	NOT-ASSESSED	Entity selects SCREENING, INVENTORY-ESTIMATION, PERFORMANCE-TRACKING, TARGET-, DISCLOSURE- or ASSURANCE-SUPPORT.
Method / factor / GWP	ENTITY-DETERMINATION	No formula, factor, GWP, allocation, estimate, avoided emission or tCO2e result is inferred from the task route.
Quality	Data quality NOT-ASSESSED	Technology, time, geography, completeness and reliability remain separate from Evidence Sufficiency and Assurance Readiness.

IFRS ISSB, SASB and conditional source connection

Domain	Controlled source / range	Relationship / state	Boundary code
GHG Protocol	SRC-02/SRC-03 category and method authority	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-ENTITY-INVENTORY
IFRS-SOURCE	S2.29(a)(i)(3), 29(a)(vi), B32–B57; B58–B63(A) only when applicable	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-MAT-ENTITY
SASB-SOURCE	SICS / SASB Standard / topic / metric kept separate	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY
ESRS	SRC-17 current; SRC-18 pending scrutiny	ENTITY-DETERMINATION / CONDITIONAL	A-ESRS-JURISDICTION

QUALITY / RELEASE Routing NO-DEFAULT-ROUTE | Evidence NOT-ASSESSED | Assurance NOT-ASSESSED | Inventory NOT-ASSESSED | Record RELEASED

Claims boundary: No category applicability, complete inventory, calculation correctness, emissions reduction, IFRS/SASB/ESRS compliance, audit readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE A11 | Cultural Activities Participation

A11-4 — Post-Event Feedback Task

Canonical source	Evidence role(s)	Task route state	Record state
A11-4 Post-Event Feedback Task MME Mapping(1).docx	ACTIVITY-EVIDENCE	NO-DEFAULT-ROUTE	RELEASED

Candidate Scope 3 category routes

Category result	Relationship / state	Relevance	Basis and limitation
No defensible default category	NO-DEFAULT-ROUTE / RELEASED	NO-DEFAULT-ROUTE	The canonical task records participation, engagement, education, health, workflow, governance or reporting support. No category-specific emitting activity, value-chain position and quantity boundary are established by default.

Measurement, evidence and quality states

Control	Task-level state	Boundary
Method purpose	NOT-ASSESSED	Entity selects SCREENING, INVENTORY-ESTIMATION, PERFORMANCE-TRACKING, TARGET-, DISCLOSURE- or ASSURANCE-SUPPORT.
Method / factor / GWP	ENTITY-DETERMINATION	No formula, factor, GWP, allocation, estimate, avoided emission or tCO2e result is inferred from the task route.
Quality	Data quality NOT-ASSESSED	Technology, time, geography, completeness and reliability remain separate from Evidence Sufficiency and Assurance Readiness.

IFRS ISSB, SASB and conditional source connection

Domain	Controlled source / range	Relationship / state	Boundary code
GHG Protocol	SRC-02/SRC-03 category and method authority	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-ENTITY-INVENTORY
IFRS-SOURCE	S2.29(a)(i)(3), 29(a)(vi), B32–B57; B58–B63(A) only when applicable	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-MAT-ENTITY
SASB-SOURCE	SICS / SASB Standard / topic / metric kept separate	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY
ESRS	SRC-17 current; SRC-18 pending scrutiny	ENTITY-DETERMINATION / CONDITIONAL	A-ESRS-JURISDICTION

QUALITY / RELEASE Routing NO-DEFAULT-ROUTE | Evidence NOT-ASSESSED | Assurance NOT-ASSESSED | Inventory NOT-ASSESSED | Record RELEASED

Claims boundary: No category applicability, complete inventory, calculation correctness, emissions reduction, IFRS/SASB/ESRS compliance, audit readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE A12 | Sustainable Accommodation & Responsible Tourism Participation

A12-1 — Check-in Registration Task

Canonical source	Evidence role(s)	Task route state	Record state
A12-1 Check-in Registration Task MME Mapping(1)(2).docx	ACTIVITY-EVIDENCE / QUANTITY-EVIDENCE	CANDIDATE-ROUTE	RELEASED

Candidate Scope 3 category routes

Category	Relationship / state	Relevance	Activation and limitation
Cat. 6 Business travel	CONTROL-SUPPORT CANDIDATE-ROUTE	HIGH	MB-BUSINESS-TRAVEL / A-CAT06-BUSINESS-TRIP Employee business trip in a third-party vehicle is confirmed; purpose, mode, distance/spend and period are supported.

Measurement, evidence and quality states

Control	Task-level state	Boundary
Method purpose	NOT-ASSESSED	Entity selects SCREENING, INVENTORY-ESTIMATION, PERFORMANCE-TRACKING, TARGET-, DISCLOSURE- or ASSURANCE-SUPPORT.
Method / factor / GWP	ENTITY-DETERMINATION	No formula, factor, GWP, allocation, estimate, avoided emission or tCO2e result is inferred from the task route.
Quality	Data quality NOT-ASSESSED	Technology, time, geography, completeness and reliability remain separate from Evidence Sufficiency and Assurance Readiness.

IFRS ISSB, SASB and conditional source connection

Domain	Controlled source / range	Relationship / state	Boundary code
GHG Protocol	SRC-02/SRC-03 category and method authority	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-ENTITY-INVENTORY
IFRS-SOURCE	S2.29(a)(i)(3), 29(a)(vi), B32–B57; B58–B63(A) only when applicable	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-MAT-ENTITY
SASB-SOURCE	SICS / SASB Standard / topic / metric kept separate	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY
ESRS	SRC-17 current; SRC-18 pending scrutiny	ENTITY-DETERMINATION / CONDITIONAL	A-ESRS-JURISDICTION

QUALITY / RELEASE Routing HIGH | Evidence NOT-ASSESSED | Assurance NOT-ASSESSED | Inventory NOT-ASSESSED | Record RELEASED

Claims boundary: No category applicability, complete inventory, calculation correctness, emissions reduction, IFRS/SASB/ESRS compliance, audit readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE A12 | Sustainable Accommodation & Responsible Tourism Participation

A12-2 — Green Room Proof

Canonical source	Evidence role(s)	Task route state	Record state
A12-2 Green Room Proof MME Mapping(1)(2).docx	ACTIVITY-EVIDENCE / QUANTITY-EVIDENCE	CANDIDATE-ROUTE	RELEASED

Candidate Scope 3 category routes

Category	Relationship / state	Relevance	Activation and limitation
Cat. 6 Business travel	CONTROL-SUPPORT CANDIDATE-ROUTE	HIGH	MB-BUSINESS-TRAVEL / A-CAT06-BUSINESS-TRIP Employee business trip in a third-party vehicle is confirmed; purpose, mode, distance/spend and period are supported.

Measurement, evidence and quality states

Control	Task-level state	Boundary
Method purpose	NOT-ASSESSED	Entity selects SCREENING, INVENTORY-ESTIMATION, PERFORMANCE-TRACKING, TARGET-, DISCLOSURE- or ASSURANCE-SUPPORT.
Method / factor / GWP	ENTITY-DETERMINATION	No formula, factor, GWP, allocation, estimate, avoided emission or tCO2e result is inferred from the task route.
Quality	Data quality NOT-ASSESSED	Technology, time, geography, completeness and reliability remain separate from Evidence Sufficiency and Assurance Readiness.

IFRS ISSB, SASB and conditional source connection

Domain	Controlled source / range	Relationship / state	Boundary code
GHG Protocol	SRC-02/SRC-03 category and method authority	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-ENTITY-INVENTORY
IFRS-SOURCE	S2.29(a)(i)(3), 29(a)(vi), B32–B57; B58–B63(A) only when applicable	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-MAT-ENTITY
SASB-SOURCE	SICS / SASB Standard / topic / metric kept separate	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY
ESRS	SRC-17 current; SRC-18 pending scrutiny	ENTITY-DETERMINATION / CONDITIONAL	A-ESRS-JURISDICTION

QUALITY / RELEASE Routing HIGH | Evidence NOT-ASSESSED | Assurance NOT-ASSESSED | Inventory NOT-ASSESSED | Record RELEASED

Claims boundary: No category applicability, complete inventory, calculation correctness, emissions reduction, IFRS/SASB/ESRS compliance, audit readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE A12 | Sustainable Accommodation & Responsible Tourism Participation

A12-3 — Energy-saving Record Task

Canonical source	Evidence role(s)	Task route state	Record state
A12-3 Energy-saving Record Task MME Mapping(1)(2).docx	ACTIVITY-EVIDENCE / QUANTITY-EVIDENCE	CANDIDATE-ROUTE	RELEASED

Candidate Scope 3 category routes

Category	Relationship / state	Relevance	Activation and limitation
Cat. 6 Business travel	CONTROL-SUPPORT CANDIDATE-ROUTE	HIGH	MB-BUSINESS-TRAVEL / A-CAT06-BUSINESS-TRIP Employee business trip in a third-party vehicle is confirmed; purpose, mode, distance/spend and period are supported.

Measurement, evidence and quality states

Control	Task-level state	Boundary
Method purpose	NOT-ASSESSED	Entity selects SCREENING, INVENTORY-ESTIMATION, PERFORMANCE-TRACKING, TARGET-, DISCLOSURE- or ASSURANCE-SUPPORT.
Method / factor / GWP	ENTITY-DETERMINATION	No formula, factor, GWP, allocation, estimate, avoided emission or tCO2e result is inferred from the task route.
Quality	Data quality NOT-ASSESSED	Technology, time, geography, completeness and reliability remain separate from Evidence Sufficiency and Assurance Readiness.

IFRS ISSB, SASB and conditional source connection

Domain	Controlled source / range	Relationship / state	Boundary code
GHG Protocol	SRC-02/SRC-03 category and method authority	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-ENTITY-INVENTORY
IFRS-SOURCE	S2.29(a)(i)(3), 29(a)(vi), B32–B57; B58–B63(A) only when applicable	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-MAT-ENTITY
SASB-SOURCE	SICS / SASB Standard / topic / metric kept separate	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY
ESRS	SRC-17 current; SRC-18 pending scrutiny	ENTITY-DETERMINATION / CONDITIONAL	A-ESRS-JURISDICTION

QUALITY / RELEASE Routing HIGH | Evidence NOT-ASSESSED | Assurance NOT-ASSESSED | Inventory NOT-ASSESSED | Record RELEASED

Claims boundary: No category applicability, complete inventory, calculation correctness, emissions reduction, IFRS/SASB/ESRS compliance, audit readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE A12 | Sustainable Accommodation & Responsible Tourism Participation

A12-4 — Environmental Participation Proof

Canonical source	Evidence role(s)	Task route state	Record state
A12-4 Environmental Participation Proof MME Mapping(1)(2).docx	ACTIVITY-EVIDENCE / QUANTITY-EVIDENCE	CANDIDATE-ROUTE	RELEASED

Candidate Scope 3 category routes

Category	Relationship / state	Relevance	Activation and limitation
Cat. 6 Business travel	CONTROL-SUPPORT CANDIDATE-ROUTE	HIGH	MB-BUSINESS-TRAVEL / A-CAT06-BUSINESS-TRIP Employee business trip in a third-party vehicle is confirmed; purpose, mode, distance/spend and period are supported.

Measurement, evidence and quality states

Control	Task-level state	Boundary
Method purpose	NOT-ASSESSED	Entity selects SCREENING, INVENTORY-ESTIMATION, PERFORMANCE-TRACKING, TARGET-, DISCLOSURE- or ASSURANCE-SUPPORT.
Method / factor / GWP	ENTITY-DETERMINATION	No formula, factor, GWP, allocation, estimate, avoided emission or tCO2e result is inferred from the task route.
Quality	Data quality NOT-ASSESSED	Technology, time, geography, completeness and reliability remain separate from Evidence Sufficiency and Assurance Readiness.

IFRS ISSB, SASB and conditional source connection

Domain	Controlled source / range	Relationship / state	Boundary code
GHG Protocol	SRC-02/SRC-03 category and method authority	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-ENTITY-INVENTORY
IFRS-SOURCE	S2.29(a)(i)(3), 29(a)(vi), B32–B57; B58–B63(A) only when applicable	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-MAT-ENTITY
SASB-SOURCE	SICS / SASB Standard / topic / metric kept separate	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY
ESRS	SRC-17 current; SRC-18 pending scrutiny	ENTITY-DETERMINATION / CONDITIONAL	A-ESRS-JURISDICTION

QUALITY / RELEASE Routing HIGH | Evidence NOT-ASSESSED | Assurance NOT-ASSESSED | Inventory NOT-ASSESSED | Record RELEASED

Claims boundary: No category applicability, complete inventory, calculation correctness, emissions reduction, IFRS/SASB/ESRS compliance, audit readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE A13 | EV Leasing Participation

A13-1 — Rental Registration Task

Canonical source	Evidence role(s)	Task route state	Record state
A13-1 EV Rental Registration MME Mapping(1)(2).docx	ACTIVITY-EVIDENCE / QUANTITY-EVIDENCE	CANDIDATE-ROUTE	RELEASED

Candidate Scope 3 category routes

Category	Relationship / state	Relevance	Activation and limitation
Cat. 6 Business travel	CONTROL-SUPPORT CANDIDATE-ROUTE	CONDITIO NAL	MB-BUSINESS-TRAVEL / A-CAT06-BUSINESS-TRIP Employee business trip in a third-party vehicle is confirmed; purpose, mode, distance/spend and period are supported.
Cat. 7 Employee commuting	CONTROL-SUPPORT CANDIDATE-ROUTE	CONDITIO NAL	MB-COMMUTING / A-CAT07-HOME-WORK Employee home-work travel or optional telework is confirmed; mode, distance, days, sample and coverage are controlled.
Cat. 8 Upstream leased assets	CONTROL-SUPPORT CANDIDATE-ROUTE	CONDITIO NAL	MB-LEASED-ASSET / A-CAT08-UPSTREAM-LEASE Asset is leased by the reporting entity, operated outside Scope 1/2 and supported by an approved boundary rationale.

Measurement, evidence and quality states

Control	Task-level state	Boundary
Method purpose	NOT-ASSESSED	Entity selects SCREENING, INVENTORY-ESTIMATION, PERFORMANCE-TRACKING, TARGET-, DISCLOSURE- or ASSURANCE-SUPPORT.
Method / factor / GWP	ENTITY-DETERMINATION	No formula, factor, GWP, allocation, estimate, avoided emission or tCO2e result is inferred from the task route.
Quality	Data quality NOT-ASSESSED	Technology, time, geography, completeness and reliability remain separate from Evidence Sufficiency and Assurance Readiness.

IFRS ISSB, SASB and conditional source connection

Domain	Controlled source / range	Relationship / state	Boundary code
GHG Protocol	SRC-02/SRC-03 category and method authority	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-ENTITY-INVENTORY
IFRS-SOURCE	S2.29(a)(i)(3), 29(a)(vi), B32–B57; B58–B63(A) only when applicable	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-MAT-ENTITY
SASB-SOURCE	SICS / SASB Standard / topic / metric kept separate	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY
ESRS	SRC-17 current; SRC-18 pending scrutiny	ENTITY-DETERMINATION / CONDITIONAL	A-ESRS-JURISDICTION

QUALITY / RELEASE Routing CONDITIONAL | Evidence NOT-ASSESSED | Assurance NOT-ASSESSED | Inventory NOT-ASSESSED | Record RELEASED

Claims boundary: No category applicability, complete inventory, calculation correctness, emissions reduction, IFRS/SASB/ESRS compliance, audit readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE A13 | EV Leasing Participation

A13-2 — Driving Mileage Task

Canonical source	Evidence role(s)	Task route state	Record state
A13-2 EV Driving Mileage MME Mapping(1) (2).docx	ACTIVITY-EVIDENCE / QUANTITY-EVIDENCE	CANDIDATE-ROUTE	RELEASED

Candidate Scope 3 category routes

Category	Relationship / state	Relevance	Activation and limitation
Cat. 6 Business travel	CONTROL-SUPPORT CANDIDATE-ROUTE	HIGH	MB-BUSINESS-TRAVEL / A-CAT06-BUSINESS-TRIP Employee business trip in a third-party vehicle is confirmed; purpose, mode, distance/spend and period are supported.
Cat. 7 Employee commuting	CONTROL-SUPPORT CANDIDATE-ROUTE	HIGH	MB-COMMUTING / A-CAT07-HOME-WORK Employee home-work travel or optional telework is confirmed; mode, distance, days, sample and coverage are controlled.
Cat. 8 Upstream leased assets	CONTROL-SUPPORT CANDIDATE-ROUTE	HIGH	MB-LEASED-ASSET / A-CAT08-UPSTREAM-LEASE Asset is leased by the reporting entity, operated outside Scope 1/2 and supported by an approved boundary rationale.

Measurement, evidence and quality states

Control	Task-level state	Boundary
Method purpose	NOT-ASSESSED	Entity selects SCREENING, INVENTORY-ESTIMATION, PERFORMANCE-TRACKING, TARGET-, DISCLOSURE- or ASSURANCE-SUPPORT.
Method / factor / GWP	ENTITY-DETERMINATION	No formula, factor, GWP, allocation, estimate, avoided emission or tCO2e result is inferred from the task route.
Quality	Data quality NOT-ASSESSED	Technology, time, geography, completeness and reliability remain separate from Evidence Sufficiency and Assurance Readiness.

IFRS ISSB, SASB and conditional source connection

Domain	Controlled source / range	Relationship / state	Boundary code
GHG Protocol	SRC-02/SRC-03 category and method authority	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-ENTITY- INVENTORY
IFRS-SOURCE	S2.29(a)(i)(3), 29(a)(vi), B32–B57; B58–B63(A) only when applicable	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-MAT-ENTITY
SASB-SOURCE	SICS / SASB Standard / topic / metric kept separate	ENTITY-DETERMINATION / NO- DEFAULT-ROUTE	L-SASB-ENTITY
ESRS	SRC-17 current; SRC-18 pending scrutiny	ENTITY-DETERMINATION / CONDITIONAL	A-ESRS- JURISDICTION

QUALITY / RELEASE Routing HIGH | Evidence NOT-ASSESSED | Assurance NOT-ASSESSED | Inventory NOT-ASSESSED | Record RELEASED

Claims boundary: No category applicability, complete inventory, calculation correctness, emissions reduction, IFRS/SASB/ESRS compliance, audit readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE A13 | EV Leasing Participation

A13-3 — Charging Record Task

Canonical source	Evidence role(s)	Task route state	Record state
A13-3 EV Charging Record MME Mapping(2).docx	ACTIVITY-EVIDENCE / QUANTITY-EVIDENCE	CANDIDATE-ROUTE	RELEASED

Candidate Scope 3 category routes

Category	Relationship / state	Relevance	Activation and limitation
Cat. 3 Fuel- and energy-related activities	CONTROL-SUPPORT CANDIDATE-ROUTE	HIGH	MB-ENERGY / A-CAT03-ENERGY Fuel/energy sub-activity outside Scope 1/2 is confirmed; quantity, grid/loss data and factor version are approved.
Cat. 6 Business travel	CONTROL-SUPPORT CANDIDATE-ROUTE	HIGH	MB-BUSINESS-TRAVEL / A-CAT06-BUSINESS-TRIP Employee business trip in a third-party vehicle is confirmed; purpose, mode, distance/spend and period are supported.
Cat. 7 Employee commuting	CONTROL-SUPPORT CANDIDATE-ROUTE	HIGH	MB-COMMUTING / A-CAT07-HOME-WORK Employee home-work travel or optional telework is confirmed; mode, distance, days, sample and coverage are controlled.
Cat. 8 Upstream leased assets	CONTROL-SUPPORT CANDIDATE-ROUTE	HIGH	MB-LEASED-ASSET / A-CAT08-UPSTREAM-LEASE Asset is leased by the reporting entity, operated outside Scope 1/2 and supported by an approved boundary rationale.

Measurement, evidence and quality states

Control	Task-level state	Boundary
Method purpose	NOT-ASSESSED	Entity selects SCREENING, INVENTORY-ESTIMATION, PERFORMANCE-TRACKING, TARGET-, DISCLOSURE- or ASSURANCE-SUPPORT.
Method / factor / GWP	ENTITY-DETERMINATION	No formula, factor, GWP, allocation, estimate, avoided emission or tCO2e result is inferred from the task route.
Quality	Data quality NOT-ASSESSED	Technology, time, geography, completeness and reliability remain separate from Evidence Sufficiency and Assurance Readiness.

IFRS ISSB, SASB and conditional source connection

Domain	Controlled source / range	Relationship / state	Boundary code
GHG Protocol	SRC-02/SRC-03 category and method authority	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-ENTITY-INVENTORY
IFRS-SOURCE	S2.29(a)(i)(3), 29(a)(vi), B32–B57; B58–B63(A) only when applicable	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-MAT-ENTITY
SASB-SOURCE	SICS / SASB Standard / topic / metric kept separate	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY
ESRS	SRC-17 current; SRC-18 pending scrutiny	ENTITY-DETERMINATION / CONDITIONAL	A-ESRS-JURISDICTION

QUALITY / RELEASE Routing HIGH | Evidence NOT-ASSESSED | Assurance NOT-ASSESSED | Inventory NOT-ASSESSED | Record RELEASED

Claims boundary: No category applicability, complete inventory, calculation correctness, emissions reduction, IFRS/SASB/ESRS compliance, audit readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE A13 | EV Leasing Participation

A13-4 — Return Verification Task

Canonical source	Evidence role(s)	Task route state	Record state
A13-4 EV Return Verification MME Mapping.docx	ACTIVITY-EVIDENCE / QUANTITY-EVIDENCE	CANDIDATE-ROUTE	RELEASED

Candidate Scope 3 category routes

Category	Relationship / state	Relevance	Activation and limitation
Cat. 6 Business travel	CONTROL-SUPPORT CANDIDATE-ROUTE	CONDITIO NAL	MB-BUSINESS-TRAVEL / A-CAT06-BUSINESS-TRIP Employee business trip in a third-party vehicle is confirmed; purpose, mode, distance/spend and period are supported.
Cat. 7 Employee commuting	CONTROL-SUPPORT CANDIDATE-ROUTE	CONDITIO NAL	MB-COMMUTING / A-CAT07-HOME-WORK Employee home-work travel or optional telework is confirmed; mode, distance, days, sample and coverage are controlled.
Cat. 8 Upstream leased assets	CONTROL-SUPPORT CANDIDATE-ROUTE	CONDITIO NAL	MB-LEASED-ASSET / A-CAT08-UPSTREAM-LEASE Asset is leased by the reporting entity, operated outside Scope 1/2 and supported by an approved boundary rationale.

Measurement, evidence and quality states

Control	Task-level state	Boundary
Method purpose	NOT-ASSESSED	Entity selects SCREENING, INVENTORY-ESTIMATION, PERFORMANCE-TRACKING, TARGET-, DISCLOSURE- or ASSURANCE-SUPPORT.
Method / factor / GWP	ENTITY-DETERMINATION	No formula, factor, GWP, allocation, estimate, avoided emission or tCO2e result is inferred from the task route.
Quality	Data quality NOT-ASSESSED	Technology, time, geography, completeness and reliability remain separate from Evidence Sufficiency and Assurance Readiness.

IFRS ISSB, SASB and conditional source connection

Domain	Controlled source / range	Relationship / state	Boundary code
GHG Protocol	SRC-02/SRC-03 category and method authority	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-ENTITY- INVENTORY
IFRS-SOURCE	S2.29(a)(i)(3), 29(a)(vi), B32–B57; B58–B63(A) only when applicable	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-MAT-ENTITY
SASB-SOURCE	SICS / SASB Standard / topic / metric kept separate	ENTITY-DETERMINATION / NO- DEFAULT-ROUTE	L-SASB-ENTITY
ESRS	SRC-17 current; SRC-18 pending scrutiny	ENTITY-DETERMINATION / CONDITIONAL	A-ESRS- JURISDICTION

**QUALITY / RELEASE Routing CONDITIONAL | Evidence NOT-ASSESSED | Assurance NOT-ASSESSED |
Inventory NOT-ASSESSED | Record RELEASED**

Claims boundary: No category applicability, complete inventory, calculation correctness, emissions reduction, IFRS/SASB/ESRS compliance, audit readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE A14 | Public Transport Module

A14-1 — Passenger Check-in Task

Canonical source	Evidence role(s)	Task route state	Record state
A14-1 Passenger Check-in Task MME Mapping(2).docx	ACTIVITY-EVIDENCE / QUANTITY-EVIDENCE	CANDIDATE-ROUTE	RELEASED

Candidate Scope 3 category routes

Category	Relationship / state	Relevance	Activation and limitation
Cat. 6 Business travel	CONTROL-SUPPORT CANDIDATE-ROUTE	HIGH	MB-BUSINESS-TRAVEL / A-CAT06-BUSINESS-TRIP Employee business trip in a third-party vehicle is confirmed; purpose, mode, distance/spend and period are supported.
Cat. 7 Employee commuting	CONTROL-SUPPORT CANDIDATE-ROUTE	HIGH	MB-COMMUTING / A-CAT07-HOME-WORK Employee home-work travel or optional telework is confirmed; mode, distance, days, sample and coverage are controlled.

Measurement, evidence and quality states

Control	Task-level state	Boundary
Method purpose	NOT-ASSESSED	Entity selects SCREENING, INVENTORY-ESTIMATION, PERFORMANCE-TRACKING, TARGET-, DISCLOSURE- or ASSURANCE-SUPPORT.
Method / factor / GWP	ENTITY-DETERMINATION	No formula, factor, GWP, allocation, estimate, avoided emission or tCO2e result is inferred from the task route.
Quality	Data quality NOT-ASSESSED	Technology, time, geography, completeness and reliability remain separate from Evidence Sufficiency and Assurance Readiness.

IFRS ISSB, SASB and conditional source connection

Domain	Controlled source / range	Relationship / state	Boundary code
GHG Protocol	SRC-02/SRC-03 category and method authority	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-ENTITY-INVENTORY
IFRS-SOURCE	S2.29(a)(i)(3), 29(a)(vi), B32–B57; B58–B63(A) only when applicable	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-MAT-ENTITY
SASB-SOURCE	SICS / SASB Standard / topic / metric kept separate	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY
ESRS	SRC-17 current; SRC-18 pending scrutiny	ENTITY-DETERMINATION / CONDITIONAL	A-ESRS-JURISDICTION

QUALITY / RELEASE Routing HIGH | Evidence NOT-ASSESSED | Assurance NOT-ASSESSED | Inventory NOT-ASSESSED | Record RELEASED

Claims boundary: No category applicability, complete inventory, calculation correctness, emissions reduction, IFRS/SASB/ESRS compliance, audit readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE A14 | Public Transport Module

A14-2 — Commuting Log Task

Canonical source	Evidence role(s)	Task route state	Record state
A14-2 Commuting Log Task MME Mapping(2).docx	ACTIVITY-EVIDENCE / QUANTITY-EVIDENCE	CANDIDATE-ROUTE	RELEASED

Candidate Scope 3 category routes

Category	Relationship / state	Relevance	Activation and limitation
Cat. 6 Business travel	CONTROL-SUPPORT CANDIDATE-ROUTE	HIGH	MB-BUSINESS-TRAVEL / A-CAT06-BUSINESS-TRIP Employee business trip in a third-party vehicle is confirmed; purpose, mode, distance/spend and period are supported.
Cat. 7 Employee commuting	CONTROL-SUPPORT CANDIDATE-ROUTE	HIGH	MB-COMMUTING / A-CAT07-HOME-WORK Employee home-work travel or optional telework is confirmed; mode, distance, days, sample and coverage are controlled.

Measurement, evidence and quality states

Control	Task-level state	Boundary
Method purpose	NOT-ASSESSED	Entity selects SCREENING, INVENTORY-ESTIMATION, PERFORMANCE-TRACKING, TARGET-, DISCLOSURE- or ASSURANCE-SUPPORT.
Method / factor / GWP	ENTITY-DETERMINATION	No formula, factor, GWP, allocation, estimate, avoided emission or tCO2e result is inferred from the task route.
Quality	Data quality NOT-ASSESSED	Technology, time, geography, completeness and reliability remain separate from Evidence Sufficiency and Assurance Readiness.

IFRS ISSB, SASB and conditional source connection

Domain	Controlled source / range	Relationship / state	Boundary code
GHG Protocol	SRC-02/SRC-03 category and method authority	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-ENTITY-INVENTORY
IFRS-SOURCE	S2.29(a)(i)(3), 29(a)(vi), B32–B57; B58–B63(A) only when applicable	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-MAT-ENTITY
SASB-SOURCE	SICS / SASB Standard / topic / metric kept separate	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY
ESRS	SRC-17 current; SRC-18 pending scrutiny	ENTITY-DETERMINATION / CONDITIONAL	A-ESRS-JURISDICTION

QUALITY / RELEASE Routing HIGH | Evidence NOT-ASSESSED | Assurance NOT-ASSESSED | Inventory NOT-ASSESSED | Record RELEASED

Claims boundary: No category applicability, complete inventory, calculation correctness, emissions reduction, IFRS/SASB/ESRS compliance, audit readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE A14 | Public Transport Module

A14-3 — Ticket Verification Task

Canonical source	Evidence role(s)	Task route state	Record state
A14-3 Ticket Verification Task MME Mapping(1)(2).docx	ACTIVITY-EVIDENCE / QUANTITY-EVIDENCE	CANDIDATE-ROUTE	RELEASED

Candidate Scope 3 category routes

Category	Relationship / state	Relevance	Activation and limitation
Cat. 6 Business travel	CONTROL-SUPPORT CANDIDATE-ROUTE	HIGH	MB-BUSINESS-TRAVEL / A-CAT06-BUSINESS-TRIP Employee business trip in a third-party vehicle is confirmed; purpose, mode, distance/spend and period are supported.
Cat. 7 Employee commuting	CONTROL-SUPPORT CANDIDATE-ROUTE	HIGH	MB-COMMUTING / A-CAT07-HOME-WORK Employee home-work travel or optional telework is confirmed; mode, distance, days, sample and coverage are controlled.

Measurement, evidence and quality states

Control	Task-level state	Boundary
Method purpose	NOT-ASSESSED	Entity selects SCREENING, INVENTORY-ESTIMATION, PERFORMANCE-TRACKING, TARGET-, DISCLOSURE- or ASSURANCE-SUPPORT.
Method / factor / GWP	ENTITY-DETERMINATION	No formula, factor, GWP, allocation, estimate, avoided emission or tCO2e result is inferred from the task route.
Quality	Data quality NOT-ASSESSED	Technology, time, geography, completeness and reliability remain separate from Evidence Sufficiency and Assurance Readiness.

IFRS ISSB, SASB and conditional source connection

Domain	Controlled source / range	Relationship / state	Boundary code
GHG Protocol	SRC-02/SRC-03 category and method authority	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-ENTITY-INVENTORY
IFRS-SOURCE	S2.29(a)(i)(3), 29(a)(vi), B32–B57; B58–B63(A) only when applicable	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-MAT-ENTITY
SASB-SOURCE	SICS / SASB Standard / topic / metric kept separate	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY
ESRS	SRC-17 current; SRC-18 pending scrutiny	ENTITY-DETERMINATION / CONDITIONAL	A-ESRS-JURISDICTION

QUALITY / RELEASE Routing HIGH | Evidence NOT-ASSESSED | Assurance NOT-ASSESSED | Inventory NOT-ASSESSED | Record RELEASED

Claims boundary: No category applicability, complete inventory, calculation correctness, emissions reduction, IFRS/SASB/ESRS compliance, audit readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE A14 | Public Transport Module

A14-4 — Shared Transport Rental Task

Canonical source	Evidence role(s)	Task route state	Record state
A14-4 Shared Transport Rental Task MME Mapping.docx	ACTIVITY-EVIDENCE / QUANTITY-EVIDENCE	CANDIDATE-ROUTE	RELEASED

Candidate Scope 3 category routes

Category	Relationship / state	Relevance	Activation and limitation
Cat. 6 Business travel	CONTROL-SUPPORT CANDIDATE-ROUTE	HIGH	MB-BUSINESS-TRAVEL / A-CAT06-BUSINESS-TRIP Employee business trip in a third-party vehicle is confirmed; purpose, mode, distance/spend and period are supported.
Cat. 7 Employee commuting	CONTROL-SUPPORT CANDIDATE-ROUTE	HIGH	MB-COMMUTING / A-CAT07-HOME-WORK Employee home-work travel or optional telework is confirmed; mode, distance, days, sample and coverage are controlled.

Measurement, evidence and quality states

Control	Task-level state	Boundary
Method purpose	NOT-ASSESSED	Entity selects SCREENING, INVENTORY-ESTIMATION, PERFORMANCE-TRACKING, TARGET-, DISCLOSURE- or ASSURANCE-SUPPORT.
Method / factor / GWP	ENTITY-DETERMINATION	No formula, factor, GWP, allocation, estimate, avoided emission or tCO2e result is inferred from the task route.
Quality	Data quality NOT-ASSESSED	Technology, time, geography, completeness and reliability remain separate from Evidence Sufficiency and Assurance Readiness.

IFRS ISSB, SASB and conditional source connection

Domain	Controlled source / range	Relationship / state	Boundary code
GHG Protocol	SRC-02/SRC-03 category and method authority	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-ENTITY-INVENTORY
IFRS-SOURCE	S2.29(a)(i)(3), 29(a)(vi), B32–B57; B58–B63(A) only when applicable	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-MAT-ENTITY
SASB-SOURCE	SICS / SASB Standard / topic / metric kept separate	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY
ESRS	SRC-17 current; SRC-18 pending scrutiny	ENTITY-DETERMINATION / CONDITIONAL	A-ESRS-JURISDICTION

QUALITY / RELEASE Routing HIGH | Evidence NOT-ASSESSED | Assurance NOT-ASSESSED | Inventory NOT-ASSESSED | Record RELEASED

Claims boundary: No category applicability, complete inventory, calculation correctness, emissions reduction, IFRS/SASB/ESRS compliance, audit readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE A15 | Community Sustainability Engagement & Awareness Participation

A15-1 — Sustainability Event Promotion

Canonical source	Evidence role(s)	Task route state	Record state
A15-1 Sustainability Event Promotion MME Mapping(2).docx	ACTIVITY-EVIDENCE	NO-DEFAULT-ROUTE	RELEASED

Candidate Scope 3 category routes

Category result	Relationship / state	Relevance	Basis and limitation
No defensible default category	NO-DEFAULT-ROUTE / RELEASED	NO-DEFAULT-ROUTE	The canonical task records participation, engagement, education, health, workflow, governance or reporting support. No category-specific emitting activity, value-chain position and quantity boundary are established by default.

Measurement, evidence and quality states

Control	Task-level state	Boundary
Method purpose	NOT-ASSESSED	Entity selects SCREENING, INVENTORY-ESTIMATION, PERFORMANCE-TRACKING, TARGET-, DISCLOSURE- or ASSURANCE-SUPPORT.
Method / factor / GWP	ENTITY-DETERMINATION	No formula, factor, GWP, allocation, estimate, avoided emission or tCO2e result is inferred from the task route.
Quality	Data quality NOT-ASSESSED	Technology, time, geography, completeness and reliability remain separate from Evidence Sufficiency and Assurance Readiness.

IFRS ISSB, SASB and conditional source connection

Domain	Controlled source / range	Relationship / state	Boundary code
GHG Protocol	SRC-02/SRC-03 category and method authority	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-ENTITY-INVENTORY
IFRS-SOURCE	S2.29(a)(i)(3), 29(a)(vi), B32–B57; B58–B63(A) only when applicable	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-MAT-ENTITY
SASB-SOURCE	SICS / SASB Standard / topic / metric kept separate	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY
ESRS	SRC-17 current; SRC-18 pending scrutiny	ENTITY-DETERMINATION / CONDITIONAL	A-ESRS-JURISDICTION

QUALITY / RELEASE Routing NO-DEFAULT-ROUTE | Evidence NOT-ASSESSED | Assurance NOT-ASSESSED | Inventory NOT-ASSESSED | Record RELEASED

Claims boundary: No category applicability, complete inventory, calculation correctness, emissions reduction, IFRS/SASB/ESRS compliance, audit readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE A15 | Community Sustainability Engagement & Awareness Participation

A15-2 — Resident Interaction Task

Canonical source	Evidence role(s)	Task route state	Record state
A15-2 Resident Interaction Task MME Mapping.docx	ACTIVITY-EVIDENCE	NO-DEFAULT-ROUTE	RELEASED

Candidate Scope 3 category routes

Category result	Relationship / state	Relevance	Basis and limitation
No defensible default category	NO-DEFAULT-ROUTE / RELEASED	NO-DEFAULT-ROUTE	The canonical task records participation, engagement, education, health, workflow, governance or reporting support. No category-specific emitting activity, value-chain position and quantity boundary are established by default.

Measurement, evidence and quality states

Control	Task-level state	Boundary
Method purpose	NOT-ASSESSED	Entity selects SCREENING, INVENTORY-ESTIMATION, PERFORMANCE-TRACKING, TARGET-, DISCLOSURE- or ASSURANCE-SUPPORT.
Method / factor / GWP	ENTITY-DETERMINATION	No formula, factor, GWP, allocation, estimate, avoided emission or tCO2e result is inferred from the task route.
Quality	Data quality NOT-ASSESSED	Technology, time, geography, completeness and reliability remain separate from Evidence Sufficiency and Assurance Readiness.

IFRS ISSB, SASB and conditional source connection

Domain	Controlled source / range	Relationship / state	Boundary code
GHG Protocol	SRC-02/SRC-03 category and method authority	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-ENTITY-INVENTORY
IFRS-SOURCE	S2.29(a)(i)(3), 29(a)(vi), B32–B57; B58–B63(A) only when applicable	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-MAT-ENTITY
SASB-SOURCE	SICS / SASB Standard / topic / metric kept separate	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY
ESRS	SRC-17 current; SRC-18 pending scrutiny	ENTITY-DETERMINATION / CONDITIONAL	A-ESRS-JURISDICTION

QUALITY / RELEASE Routing NO-DEFAULT-ROUTE | Evidence NOT-ASSESSED | Assurance NOT-ASSESSED | Inventory NOT-ASSESSED | Record RELEASED

Claims boundary: No category applicability, complete inventory, calculation correctness, emissions reduction, IFRS/SASB/ESRS compliance, audit readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE A15 | Community Sustainability Engagement & Awareness Participation

A15-3 — Green Declaration Task

Canonical source	Evidence role(s)	Task route state	Record state
A15-3 Green Declaration Task MME Mapping(2).docx	ACTIVITY-EVIDENCE	NO-DEFAULT-ROUTE	RELEASED

Candidate Scope 3 category routes

Category result	Relationship / state	Relevance	Basis and limitation
No defensible default category	NO-DEFAULT-ROUTE / RELEASED	NO-DEFAULT-ROUTE	The canonical task records participation, engagement, education, health, workflow, governance or reporting support. No category-specific emitting activity, value-chain position and quantity boundary are established by default.

Measurement, evidence and quality states

Control	Task-level state	Boundary
Method purpose	NOT-ASSESSED	Entity selects SCREENING, INVENTORY-ESTIMATION, PERFORMANCE-TRACKING, TARGET-, DISCLOSURE- or ASSURANCE-SUPPORT.
Method / factor / GWP	ENTITY-DETERMINATION	No formula, factor, GWP, allocation, estimate, avoided emission or tCO2e result is inferred from the task route.
Quality	Data quality NOT-ASSESSED	Technology, time, geography, completeness and reliability remain separate from Evidence Sufficiency and Assurance Readiness.

IFRS ISSB, SASB and conditional source connection

Domain	Controlled source / range	Relationship / state	Boundary code
GHG Protocol	SRC-02/SRC-03 category and method authority	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-ENTITY-INVENTORY
IFRS-SOURCE	S2.29(a)(i)(3), 29(a)(vi), B32–B57; B58–B63(A) only when applicable	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-MAT-ENTITY
SASB-SOURCE	SICS / SASB Standard / topic / metric kept separate	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY
ESRS	SRC-17 current; SRC-18 pending scrutiny	ENTITY-DETERMINATION / CONDITIONAL	A-ESRS-JURISDICTION

QUALITY / RELEASE Routing NO-DEFAULT-ROUTE | Evidence NOT-ASSESSED | Assurance NOT-ASSESSED | Inventory NOT-ASSESSED | Record RELEASED

Claims boundary: No category applicability, complete inventory, calculation correctness, emissions reduction, IFRS/SASB/ESRS compliance, audit readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE A15 | Community Sustainability Engagement & Awareness Participation

A15-4 — Sustainability Results Presentation

Canonical source	Evidence role(s)	Task route state	Record state
A15-4 Sustainability Results Presentation MME Mapping(2)(1).docx	ACTIVITY-EVIDENCE	NO-DEFAULT-ROUTE	RELEASED

Candidate Scope 3 category routes

Category result	Relationship / state	Relevance	Basis and limitation
No defensible default category	NO-DEFAULT-ROUTE / RELEASED	NO-DEFAULT-ROUTE	The canonical task records participation, engagement, education, health, workflow, governance or reporting support. No category-specific emitting activity, value-chain position and quantity boundary are established by default.

Measurement, evidence and quality states

Control	Task-level state	Boundary
Method purpose	NOT-ASSESSED	Entity selects SCREENING, INVENTORY-ESTIMATION, PERFORMANCE-TRACKING, TARGET-, DISCLOSURE- or ASSURANCE-SUPPORT.
Method / factor / GWP	ENTITY-DETERMINATION	No formula, factor, GWP, allocation, estimate, avoided emission or tCO2e result is inferred from the task route.
Quality	Data quality NOT-ASSESSED	Technology, time, geography, completeness and reliability remain separate from Evidence Sufficiency and Assurance Readiness.

IFRS ISSB, SASB and conditional source connection

Domain	Controlled source / range	Relationship / state	Boundary code
GHG Protocol	SRC-02/SRC-03 category and method authority	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-ENTITY-INVENTORY
IFRS-SOURCE	S2.29(a)(i)(3), 29(a)(vi), B32–B57; B58–B63(A) only when applicable	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-MAT-ENTITY
SASB-SOURCE	SICS / SASB Standard / topic / metric kept separate	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY
ESRS	SRC-17 current; SRC-18 pending scrutiny	ENTITY-DETERMINATION / CONDITIONAL	A-ESRS-JURISDICTION

QUALITY / RELEASE Routing NO-DEFAULT-ROUTE | Evidence NOT-ASSESSED | Assurance NOT-ASSESSED | Inventory NOT-ASSESSED | Record RELEASED

Claims boundary: No category applicability, complete inventory, calculation correctness, emissions reduction, IFRS/SASB/ESRS compliance, audit readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE A16 | Service Upgrade Module

A16-1 — Green Service Upgrade Task

Canonical source	Evidence role(s)	Task route state	Record state
A16-1_Green_Service_Upgrade_Task_MME_Mapping_v1.5(1).docx	ACTIVITY-EVIDENCE / QUANTITY-EVIDENCE	CANDIDATE-ROUTE	RELEASED

Candidate Scope 3 category routes

Category	Relationship / state	Relevance	Activation and limitation
Cat. 1 Purchased goods and services	CONTROL-SUPPORT CANDIDATE-ROUTE	CONDITIO NAL	MB-PURCHASE / A-CAT01-PURCHASE Entity purchased the good/service in-year; cradle-to-gate boundary applies and Categories 2–8 are excluded.
Cat. 2 Capital goods	CONTROL-SUPPORT CANDIDATE-ROUTE	CONDITIO NAL	MB-CAPITAL / A-CAT02-CAPITAL Entity acquired a capital good in-year; purchase-year cradle-to-gate treatment and classification are approved.
Cat. 3 Fuel- and energy-related activities	CONTROL-SUPPORT CANDIDATE-ROUTE	CONDITIO NAL	MB-ENERGY / A-CAT03-ENERGY Fuel/energy sub-activity outside Scope 1/2 is confirmed; quantity, grid/loss data and factor version are approved.

Measurement, evidence and quality states

Control	Task-level state	Boundary
Method purpose	NOT-ASSESSED	Entity selects SCREENING, INVENTORY-ESTIMATION, PERFORMANCE-TRACKING, TARGET-, DISCLOSURE- or ASSURANCE-SUPPORT.
Method / factor / GWP	ENTITY-DETERMINATION	No formula, factor, GWP, allocation, estimate, avoided emission or tCO2e result is inferred from the task route.
Quality	Data quality NOT-ASSESSED	Technology, time, geography, completeness and reliability remain separate from Evidence Sufficiency and Assurance Readiness.

IFRS ISSB, SASB and conditional source connection

Domain	Controlled source / range	Relationship / state	Boundary code
GHG Protocol	SRC-02/SRC-03 category and method authority	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-ENTITY-INVENTORY
IFRS-SOURCE	S2.29(a)(i)(3), 29(a)(vi), B32–B57; B58–B63(A) only when applicable	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-MAT-ENTITY
SASB-SOURCE	SICS / SASB Standard / topic / metric kept separate	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY
ESRS	SRC-17 current; SRC-18 pending scrutiny	ENTITY-DETERMINATION / CONDITIONAL	A-ESRS-JURISDICTION

QUALITY / RELEASE Routing CONDITIONAL | Evidence NOT-ASSESSED | Assurance NOT-ASSESSED | Inventory NOT-ASSESSED | Record RELEASED

Claims boundary: No category applicability, complete inventory, calculation correctness, emissions reduction, IFRS/SASB/ESRS compliance, audit readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE A16 | Service Upgrade Module

A16-2 — Customer Feedback Task

Canonical source	Evidence role(s)	Task route state	Record state
A16-2 Customer Feedback Task MME Mapping(2).docx	ACTIVITY-EVIDENCE	NO-DEFAULT-ROUTE	RELEASED

Candidate Scope 3 category routes

Category result	Relationship / state	Relevance	Basis and limitation
No defensible default category	NO-DEFAULT-ROUTE / RELEASED	NO-DEFAULT-ROUTE	Customer feedback may describe product use or disposal but does not itself establish Category 11 or 12 activity data.

Measurement, evidence and quality states

Control	Task-level state	Boundary
Method purpose	NOT-ASSESSED	Entity selects SCREENING, INVENTORY-ESTIMATION, PERFORMANCE-TRACKING, TARGET-, DISCLOSURE- or ASSURANCE-SUPPORT.
Method / factor / GWP	ENTITY-DETERMINATION	No formula, factor, GWP, allocation, estimate, avoided emission or tCO2e result is inferred from the task route.
Quality	Data quality NOT-ASSESSED	Technology, time, geography, completeness and reliability remain separate from Evidence Sufficiency and Assurance Readiness.

IFRS ISSB, SASB and conditional source connection

Domain	Controlled source / range	Relationship / state	Boundary code
GHG Protocol	SRC-02/SRC-03 category and method authority	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-ENTITY-INVENTORY
IFRS-SOURCE	S2.29(a)(i)(3), 29(a)(vi), B32–B57; B58–B63(A) only when applicable	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-MAT-ENTITY
SASB-SOURCE	SICS / SASB Standard / topic / metric kept separate	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY
ESRS	SRC-17 current; SRC-18 pending scrutiny	ENTITY-DETERMINATION / CONDITIONAL	A-ESRS-JURISDICTION

QUALITY / RELEASE Routing NO-DEFAULT-ROUTE | Evidence NOT-ASSESSED | Assurance NOT-ASSESSED | Inventory NOT-ASSESSED | Record RELEASED

Claims boundary: No category applicability, complete inventory, calculation correctness, emissions reduction, IFRS/SASB/ESRS compliance, audit readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE A16 | Service Upgrade Module

A16-3 — Digital Process Transformation Task

Canonical source	Evidence role(s)	Task route state	Record state
A16-3 Digital Process Transformation Task MME Mapping(2).docx	ACTIVITY-EVIDENCE / QUANTITY-EVIDENCE	CANDIDATE-ROUTE	RELEASED

Candidate Scope 3 category routes

Category	Relationship / state	Relevance	Activation and limitation
Cat. 1 Purchased goods and services	CONTROL-SUPPORT CANDIDATE-ROUTE	CONDITIO NAL	MB-PURCHASE / A-CAT01-PURCHASE Entity purchased the good/service in-year; cradle-to-gate boundary applies and Categories 2–8 are excluded.
Cat. 2 Capital goods	CONTROL-SUPPORT CANDIDATE-ROUTE	CONDITIO NAL	MB-CAPITAL / A-CAT02-CAPITAL Entity acquired a capital good in-year; purchase-year cradle-to-gate treatment and classification are approved.
Cat. 3 Fuel- and energy-related activities	CONTROL-SUPPORT CANDIDATE-ROUTE	CONDITIO NAL	MB-ENERGY / A-CAT03-ENERGY Fuel/energy sub-activity outside Scope 1/2 is confirmed; quantity, grid/loss data and factor version are approved.

Measurement, evidence and quality states

Control	Task-level state	Boundary
Method purpose	NOT-ASSESSED	Entity selects SCREENING, INVENTORY-ESTIMATION, PERFORMANCE-TRACKING, TARGET-, DISCLOSURE- or ASSURANCE-SUPPORT.
Method / factor / GWP	ENTITY-DETERMINATION	No formula, factor, GWP, allocation, estimate, avoided emission or tCO2e result is inferred from the task route.
Quality	Data quality NOT-ASSESSED	Technology, time, geography, completeness and reliability remain separate from Evidence Sufficiency and Assurance Readiness.

IFRS ISSB, SASB and conditional source connection

Domain	Controlled source / range	Relationship / state	Boundary code
GHG Protocol	SRC-02/SRC-03 category and method authority	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-ENTITY-INVENTORY
IFRS-SOURCE	S2.29(a)(i)(3), 29(a)(vi), B32–B57; B58–B63(A) only when applicable	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-MAT-ENTITY
SASB-SOURCE	SICS / SASB Standard / topic / metric kept separate	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY
ESRS	SRC-17 current; SRC-18 pending scrutiny	ENTITY-DETERMINATION / CONDITIONAL	A-ESRS-JURISDICTION

QUALITY / RELEASE Routing CONDITIONAL | Evidence NOT-ASSESSED | Assurance NOT-ASSESSED | Inventory NOT-ASSESSED | Record RELEASED

Claims boundary: No category applicability, complete inventory, calculation correctness, emissions reduction, IFRS/SASB/ESRS compliance, audit readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE A16 | Service Upgrade Module

A16-4 — Public Service Challenge Task

Canonical source	Evidence role(s)	Task route state	Record state
A16-4 Public Service Challenge Task MME Mapping.docx	ACTIVITY-EVIDENCE	NO-DEFAULT-ROUTE	RELEASED

Candidate Scope 3 category routes

Category result	Relationship / state	Relevance	Basis and limitation
No defensible default category	NO-DEFAULT-ROUTE / RELEASED	NO-DEFAULT-ROUTE	Public-service participation is social evidence and has no default Scope 3 emitting activity.

Measurement, evidence and quality states

Control	Task-level state	Boundary
Method purpose	NOT-ASSESSED	Entity selects SCREENING, INVENTORY-ESTIMATION, PERFORMANCE-TRACKING, TARGET-, DISCLOSURE- or ASSURANCE-SUPPORT.
Method / factor / GWP	ENTITY-DETERMINATION	No formula, factor, GWP, allocation, estimate, avoided emission or tCO ₂ e result is inferred from the task route.
Quality	Data quality NOT-ASSESSED	Technology, time, geography, completeness and reliability remain separate from Evidence Sufficiency and Assurance Readiness.

IFRS ISSB, SASB and conditional source connection

Domain	Controlled source / range	Relationship / state	Boundary code
GHG Protocol	SRC-02/SRC-03 category and method authority	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-ENTITY-INVENTORY
IFRS-SOURCE	S2.29(a)(i)(3), 29(a)(vi), B32–B57; B58–B63(A) only when applicable	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-MAT-ENTITY
SASB-SOURCE	SICS / SASB Standard / topic / metric kept separate	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY
ESRS	SRC-17 current; SRC-18 pending scrutiny	ENTITY-DETERMINATION / CONDITIONAL	A-ESRS-JURISDICTION

QUALITY / RELEASE Routing NO-DEFAULT-ROUTE | Evidence NOT-ASSESSED | Assurance NOT-ASSESSED | Inventory NOT-ASSESSED | Record RELEASED

Claims boundary: No category applicability, complete inventory, calculation correctness, emissions reduction, IFRS/SASB/ESRS compliance, audit readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE B01 | Sustainable Supply Chain Governance & Supplier Participation

B01-1 — Supplier Onboarding

Canonical source	Evidence role(s)	Task route state	Record state
B01-1 Supplier Onboarding MME Mapping(1) (2).docx	BOUNDARY-EVIDENCE / CONTROL-OPERATION	CANDIDATE-ROUTE	RELEASED

Candidate Scope 3 category routes

Category	Relationship / state	Relevance	Activation and limitation
Cat. 1 Purchased goods and services	CONTROL-SUPPORT CANDIDATE-ROUTE	CONDITIO NAL	MB-PURCHASE / A-CAT01-PURCHASE Entity purchased the good/service in-year; cradle-to-gate boundary applies and Categories 2–8 are excluded.
Cat. 2 Capital goods	CONTROL-SUPPORT CANDIDATE-ROUTE	CONDITIO NAL	MB-CAPITAL / A-CAT02-CAPITAL Entity acquired a capital good in-year; purchase-year cradle-to-gate treatment and classification are approved.

Measurement, evidence and quality states

Control	Task-level state	Boundary
Method purpose	NOT-ASSESSED	Entity selects SCREENING, INVENTORY-ESTIMATION, PERFORMANCE-TRACKING, TARGET-, DISCLOSURE- or ASSURANCE-SUPPORT.
Method / factor / GWP	ENTITY-DETERMINATION	No formula, factor, GWP, allocation, estimate, avoided emission or tCO2e result is inferred from the task route.
Quality	Data quality NOT-ASSESSED	Technology, time, geography, completeness and reliability remain separate from Evidence Sufficiency and Assurance Readiness.

IFRS ISSB, SASB and conditional source connection

Domain	Controlled source / range	Relationship / state	Boundary code
GHG Protocol	SRC-02/SRC-03 category and method authority	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-ENTITY- INVENTORY
IFRS-SOURCE	S2.29(a)(i)(3), 29(a)(vi), B32–B57; B58–B63(A) only when applicable	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-MAT-ENTITY
SASB-SOURCE	SICS / SASB Standard / topic / metric kept separate	ENTITY-DETERMINATION / NO- DEFAULT-ROUTE	L-SASB-ENTITY
ESRS	SRC-17 current; SRC-18 pending scrutiny	ENTITY-DETERMINATION / CONDITIONAL	A-ESRS- JURISDICTION

QUALITY / RELEASE Routing CONDITIONAL | Evidence NOT-ASSESSED | Assurance NOT-ASSESSED | Inventory NOT-ASSESSED | Record RELEASED

Claims boundary: No category applicability, complete inventory, calculation correctness, emissions reduction, IFRS/SASB/ESRS compliance, audit readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE B01 | Sustainable Supply Chain Governance & Supplier Participation

B01-2 — Supplier Participation Verification

Canonical source	Evidence role(s)	Task route state	Record state
B01-2 Supplier Participation Verification MME Mapping.docx	BOUNDARY-EVIDENCE / CONTROL-OPERATION	CANDIDATE-ROUTE	RELEASED

Candidate Scope 3 category routes

Category	Relationship / state	Relevance	Activation and limitation
Cat. 1 Purchased goods and services	CONTROL-SUPPORT CANDIDATE-ROUTE	CONDITIO NAL	MB-PURCHASE / A-CAT01-PURCHASE Entity purchased the good/service in-year; cradle-to-gate boundary applies and Categories 2–8 are excluded.
Cat. 2 Capital goods	CONTROL-SUPPORT CANDIDATE-ROUTE	CONDITIO NAL	MB-CAPITAL / A-CAT02-CAPITAL Entity acquired a capital good in-year; purchase-year cradle-to-gate treatment and classification are approved.

Measurement, evidence and quality states

Control	Task-level state	Boundary
Method purpose	NOT-ASSESSED	Entity selects SCREENING, INVENTORY-ESTIMATION, PERFORMANCE-TRACKING, TARGET-, DISCLOSURE- or ASSURANCE-SUPPORT.
Method / factor / GWP	ENTITY-DETERMINATION	No formula, factor, GWP, allocation, estimate, avoided emission or tCO2e result is inferred from the task route.
Quality	Data quality NOT-ASSESSED	Technology, time, geography, completeness and reliability remain separate from Evidence Sufficiency and Assurance Readiness.

IFRS ISSB, SASB and conditional source connection

Domain	Controlled source / range	Relationship / state	Boundary code
GHG Protocol	SRC-02/SRC-03 category and method authority	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-ENTITY-INVENTORY
IFRS-SOURCE	S2.29(a)(i)(3), 29(a)(vi), B32–B57; B58–B63(A) only when applicable	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-MAT-ENTITY
SASB-SOURCE	SICS / SASB Standard / topic / metric kept separate	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY
ESRS	SRC-17 current; SRC-18 pending scrutiny	ENTITY-DETERMINATION / CONDITIONAL	A-ESRS-JURISDICTION

QUALITY / RELEASE Routing CONDITIONAL | Evidence NOT-ASSESSED | Assurance NOT-ASSESSED | Inventory NOT-ASSESSED | Record RELEASED

Claims boundary: No category applicability, complete inventory, calculation correctness, emissions reduction, IFRS/SASB/ESRS compliance, audit readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE B01 | Sustainable Supply Chain Governance & Supplier Participation

B01-3 — Upstream Disclosure Update

Canonical source	Evidence role(s)	Task route state	Record state
B01-3 Upstream Disclosure Update MME Mapping.docx	BOUNDARY-EVIDENCE / CONTROL-OPERATION	CANDIDATE-ROUTE	RELEASED

Candidate Scope 3 category routes

Category	Relationship / state	Relevance	Activation and limitation
Cat. 1 Purchased goods and services	CONTROL-SUPPORT CANDIDATE-ROUTE	CONDITIO NAL	MB-PURCHASE / A-CAT01-PURCHASE Entity purchased the good/service in-year; cradle-to-gate boundary applies and Categories 2–8 are excluded.
Cat. 2 Capital goods	CONTROL-SUPPORT CANDIDATE-ROUTE	CONDITIO NAL	MB-CAPITAL / A-CAT02-CAPITAL Entity acquired a capital good in-year; purchase-year cradle-to-gate treatment and classification are approved.
Cat. 3 Fuel- and energy-related activities	CONTROL-SUPPORT CANDIDATE-ROUTE	CONDITIO NAL	MB-ENERGY / A-CAT03-ENERGY Fuel/energy sub-activity outside Scope 1/2 is confirmed; quantity, grid/loss data and factor version are approved.
Cat. 4 Upstream transportation and distribution	CONTROL-SUPPORT CANDIDATE-ROUTE	CONDITIO NAL	MB-TRANSPORT / A-CAT04-PAID-LOGISTICS Third-party transport/storage is purchased by the entity; Category 4/9 payment test and boundary pass.
Cat. 5 Waste generated in operations	CONTROL-SUPPORT CANDIDATE-ROUTE	CONDITIO NAL	MB-WASTE / A-CAT05-OPERATIONS-WASTE Waste is generated in operations; mass, material, treatment pathway, geography and third-party treatment are supported.

Measurement, evidence and quality states

Control	Task-level state	Boundary
Method purpose	NOT-ASSESSED	Entity selects SCREENING, INVENTORY-ESTIMATION, PERFORMANCE-TRACKING, TARGET-, DISCLOSURE- or ASSURANCE-SUPPORT.
Method / factor / GWP	ENTITY-DETERMINATION	No formula, factor, GWP, allocation, estimate, avoided emission or tCO2e result is inferred from the task route.
Quality	Data quality NOT-ASSESSED	Technology, time, geography, completeness and reliability remain separate from Evidence Sufficiency and Assurance Readiness.

IFRS ISSB, SASB and conditional source connection

Domain	Controlled source / range	Relationship / state	Boundary code
GHG Protocol	SRC-02/SRC-03 category and method authority	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-ENTITY-INVENTORY
IFRS-SOURCE	S2.29(a)(i)(3), 29(a)(vi), B32–B57; B58–B63(A) only when applicable	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-MAT-ENTITY
SASB-SOURCE	SICS / SASB Standard / topic / metric kept separate	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY
ESRS	SRC-17 current; SRC-18 pending scrutiny	ENTITY-DETERMINATION / CONDITIONAL	A-ESRS-JURISDICTION

QUALITY / RELEASE Routing CONDITIONAL | Evidence NOT-ASSESSED | Assurance NOT-ASSESSED |
Inventory NOT-ASSESSED | Record RELEASED

Claims boundary: No category applicability, complete inventory, calculation correctness, emissions reduction, IFRS/SASB/ESRS compliance, audit readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE B01 | Sustainable Supply Chain Governance & Supplier Participation

B01-4 — Downstream Evidence Synchronization

Canonical source	Evidence role(s)	Task route state	Record state
B01-4 Downstream Evidence Synchronization MME Mapping.docx	BOUNDARY-EVIDENCE / CONTROL-OPERATION	CANDIDATE-ROUTE	RELEASED

Candidate Scope 3 category routes

Category	Relationship / state	Relevance	Activation and limitation
Cat. 9 Downstream transportation and distribution	CONTROL-SUPPORT CANDIDATE-ROUTE	CONDITIO NAL	MB-TRANSPORT / A-CAT09-UNPAID-DOWNSTREAM Sold-product transport/storage is not purchased by the entity; Category 4/9 payment test and boundary pass.
Cat. 10 Processing of sold products	CONTROL-SUPPORT CANDIDATE-ROUTE	CONDITIO NAL	MB-DOWNSTREAM-PROCESS / A-CAT10-INTERMEDIATE An intermediate sold product requires downstream processing; quantity, process scenario and allocation are approved.
Cat. 11 Use of sold products	CONTROL-SUPPORT CANDIDATE-ROUTE	CONDITIO NAL	MB-USE-PHASE / A-CAT11-SOLD-USE A product sold in-year has direct use-phase emissions; lifetime, use profile and geography are approved; optional indirect use is separate.
Cat. 12 End-of-life treatment of sold products	CONTROL-SUPPORT CANDIDATE-ROUTE	CONDITIO NAL	MB-SOLD-EOL / A-CAT12-SOLD-EOL Product sold in-year reaches end of life; material mass, disposal pathway, geography and lifetime assumptions are approved.

Measurement, evidence and quality states

Control	Task-level state	Boundary
Method purpose	NOT-ASSESSED	Entity selects SCREENING, INVENTORY-ESTIMATION, PERFORMANCE- TRACKING, TARGET-, DISCLOSURE- or ASSURANCE-SUPPORT.
Method / factor / GWP	ENTITY- DETERMINATION	No formula, factor, GWP, allocation, estimate, avoided emission or tCO2e result is inferred from the task route.
Quality	Data quality NOT- ASSESSED	Technology, time, geography, completeness and reliability remain separate from Evidence Sufficiency and Assurance Readiness.

IFRS ISSB, SASB and conditional source connection

Domain	Controlled source / range	Relationship / state	Boundary code
GHG Protocol	SRC-02/SRC-03 category and method authority	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-ENTITY- INVENTORY
IFRS-SOURCE	S2.29(a)(i)(3), 29(a)(vi), B32–B57; B58–B63(A) only when applicable	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-MAT-ENTITY
SASB-SOURCE	SICS / SASB Standard / topic / metric kept separate	ENTITY-DETERMINATION / NO- DEFAULT-ROUTE	L-SASB-ENTITY
ESRS	SRC-17 current; SRC-18 pending scrutiny	ENTITY-DETERMINATION / CONDITIONAL	A-ESRS- JURISDICTION

QUALITY / RELEASE Routing CONDITIONAL | Evidence NOT-ASSESSED | Assurance NOT-ASSESSED |
Inventory NOT-ASSESSED | Record RELEASED

Claims boundary: No category applicability, complete inventory, calculation correctness, emissions reduction, IFRS/SASB/ESRS compliance, audit readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE B02 | Sustainable Procurement & Responsible Purchasing Participation

B02-1 — Sustainable Supplier List

Canonical source	Evidence role(s)	Task route state	Record state
B02-1 Sustainable Supplier List MME Mapping.docx	BOUNDARY-EVIDENCE / CONTROL-OPERATION	CANDIDATE-ROUTE	RELEASED

Candidate Scope 3 category routes

Category	Relationship / state	Relevance	Activation and limitation
Cat. 1 Purchased goods and services	CONTROL-SUPPORT CANDIDATE-ROUTE	CONDITIO NAL	MB-PURCHASE / A-CAT01-PURCHASE Entity purchased the good/service in-year; cradle-to-gate boundary applies and Categories 2–8 are excluded.
Cat. 2 Capital goods	CONTROL-SUPPORT CANDIDATE-ROUTE	CONDITIO NAL	MB-CAPITAL / A-CAT02-CAPITAL Entity acquired a capital good in-year; purchase-year cradle-to-gate treatment and classification are approved.

Measurement, evidence and quality states

Control	Task-level state	Boundary
Method purpose	NOT-ASSESSED	Entity selects SCREENING, INVENTORY-ESTIMATION, PERFORMANCE-TRACKING, TARGET-, DISCLOSURE- or ASSURANCE-SUPPORT.
Method / factor / GWP	ENTITY-DETERMINATION	No formula, factor, GWP, allocation, estimate, avoided emission or tCO ₂ e result is inferred from the task route.
Quality	Data quality NOT-ASSESSED	Technology, time, geography, completeness and reliability remain separate from Evidence Sufficiency and Assurance Readiness.

IFRS ISSB, SASB and conditional source connection

Domain	Controlled source / range	Relationship / state	Boundary code
GHG Protocol	SRC-02/SRC-03 category and method authority	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-ENTITY-INVENTORY
IFRS-SOURCE	S2.29(a)(i)(3), 29(a)(vi), B32–B57; B58–B63(A) only when applicable	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-MAT-ENTITY
SASB-SOURCE	SICS / SASB Standard / topic / metric kept separate	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY
ESRS	SRC-17 current; SRC-18 pending scrutiny	ENTITY-DETERMINATION / CONDITIONAL	A-ESRS-JURISDICTION

QUALITY / RELEASE Routing CONDITIONAL | Evidence NOT-ASSESSED | Assurance NOT-ASSESSED | Inventory NOT-ASSESSED | Record RELEASED

Claims boundary: No category applicability, complete inventory, calculation correctness, emissions reduction, IFRS/SASB/ESRS compliance, audit readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE B02 | Sustainable Procurement & Responsible Purchasing Participation

B02-2 — Green Procurement Contract

Canonical source	Evidence role(s)	Task route state	Record state
B02-2 Green Procurement Contract MME Mapping.docx	BOUNDARY-EVIDENCE / CONTROL-OPERATION	CANDIDATE-ROUTE	RELEASED

Candidate Scope 3 category routes

Category	Relationship / state	Relevance	Activation and limitation
Cat. 1 Purchased goods and services	CONTROL-SUPPORT CANDIDATE-ROUTE	CONDITIO NAL	MB-PURCHASE / A-CAT01-PURCHASE Entity purchased the good/service in-year; cradle-to-gate boundary applies and Categories 2–8 are excluded.
Cat. 2 Capital goods	CONTROL-SUPPORT CANDIDATE-ROUTE	CONDITIO NAL	MB-CAPITAL / A-CAT02-CAPITAL Entity acquired a capital good in-year; purchase-year cradle-to-gate treatment and classification are approved.
Cat. 4 Upstream transportation and distribution	CONTROL-SUPPORT CANDIDATE-ROUTE	CONDITIO NAL	MB-TRANSPORT / A-CAT04-PAID-LOGISTICS Third-party transport/storage is purchased by the entity; Category 4/9 payment test and boundary pass.

Measurement, evidence and quality states

Control	Task-level state	Boundary
Method purpose	NOT-ASSESSED	Entity selects SCREENING, INVENTORY-ESTIMATION, PERFORMANCE-TRACKING, TARGET-, DISCLOSURE- or ASSURANCE-SUPPORT.
Method / factor / GWP	ENTITY-DETERMINATION	No formula, factor, GWP, allocation, estimate, avoided emission or tCO2e result is inferred from the task route.
Quality	Data quality NOT-ASSESSED	Technology, time, geography, completeness and reliability remain separate from Evidence Sufficiency and Assurance Readiness.

IFRS ISSB, SASB and conditional source connection

Domain	Controlled source / range	Relationship / state	Boundary code
GHG Protocol	SRC-02/SRC-03 category and method authority	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-ENTITY-INVENTORY
IFRS-SOURCE	S2.29(a)(i)(3), 29(a)(vi), B32–B57; B58–B63(A) only when applicable	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-MAT-ENTITY
SASB-SOURCE	SICS / SASB Standard / topic / metric kept separate	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY
ESRS	SRC-17 current; SRC-18 pending scrutiny	ENTITY-DETERMINATION / CONDITIONAL	A-ESRS-JURISDICTION

QUALITY / RELEASE Routing CONDITIONAL | Evidence NOT-ASSESSED | Assurance NOT-ASSESSED | Inventory NOT-ASSESSED | Record RELEASED

Claims boundary: No category applicability, complete inventory, calculation correctness, emissions reduction, IFRS/SASB/ESRS compliance, audit readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE B02 | Sustainable Procurement & Responsible Purchasing Participation

B02-3 — ESG Material Traceability

Canonical source	Evidence role(s)	Task route state	Record state
B02-3 ESG Material Traceability MME Mapping.docx	BOUNDARY-EVIDENCE / CONTROL-OPERATION	CANDIDATE-ROUTE	RELEASED

Candidate Scope 3 category routes

Category	Relationship / state	Relevance	Activation and limitation
Cat. 1 Purchased goods and services	CONTROL-SUPPORT CANDIDATE-ROUTE	CONDITIO NAL	MB-PURCHASE / A-CAT01-PURCHASE Entity purchased the good/service in-year; cradle-to-gate boundary applies and Categories 2–8 are excluded.
Cat. 2 Capital goods	CONTROL-SUPPORT CANDIDATE-ROUTE	CONDITIO NAL	MB-CAPITAL / A-CAT02-CAPITAL Entity acquired a capital good in-year; purchase-year cradle-to-gate treatment and classification are approved.
Cat. 4 Upstream transportation and distribution	CONTROL-SUPPORT CANDIDATE-ROUTE	CONDITIO NAL	MB-TRANSPORT / A-CAT04-PAID-LOGISTICS Third-party transport/storage is purchased by the entity; Category 4/9 payment test and boundary pass.

Measurement, evidence and quality states

Control	Task-level state	Boundary
Method purpose	NOT-ASSESSED	Entity selects SCREENING, INVENTORY-ESTIMATION, PERFORMANCE-TRACKING, TARGET-, DISCLOSURE- or ASSURANCE-SUPPORT.
Method / factor / GWP	ENTITY-DETERMINATION	No formula, factor, GWP, allocation, estimate, avoided emission or tCO2e result is inferred from the task route.
Quality	Data quality NOT-ASSESSED	Technology, time, geography, completeness and reliability remain separate from Evidence Sufficiency and Assurance Readiness.

IFRS ISSB, SASB and conditional source connection

Domain	Controlled source / range	Relationship / state	Boundary code
GHG Protocol	SRC-02/SRC-03 category and method authority	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-ENTITY-INVENTORY
IFRS-SOURCE	S2.29(a)(i)(3), 29(a)(vi), B32–B57; B58–B63(A) only when applicable	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-MAT-ENTITY
SASB-SOURCE	SICS / SASB Standard / topic / metric kept separate	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY
ESRS	SRC-17 current; SRC-18 pending scrutiny	ENTITY-DETERMINATION / CONDITIONAL	A-ESRS-JURISDICTION

QUALITY / RELEASE Routing CONDITIONAL | Evidence NOT-ASSESSED | Assurance NOT-ASSESSED | Inventory NOT-ASSESSED | Record RELEASED

Claims boundary: No category applicability, complete inventory, calculation correctness, emissions reduction, IFRS/SASB/ESRS compliance, audit readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE B02 | Sustainable Procurement & Responsible Purchasing Participation

B02-4 — Procurement Audit

Canonical source	Evidence role(s)	Task route state	Record state
B02-4 Procurement Audit MME Mapping.docx	BOUNDARY-EVIDENCE / CONTROL-OPERATION	CANDIDATE-ROUTE	RELEASED

Candidate Scope 3 category routes

Category	Relationship / state	Relevance	Activation and limitation
Cat. 1 Purchased goods and services	CONTROL-SUPPORT CANDIDATE-ROUTE	CONDITIO NAL	MB-PURCHASE / A-CAT01-PURCHASE Entity purchased the good/service in-year; cradle-to-gate boundary applies and Categories 2–8 are excluded.
Cat. 2 Capital goods	CONTROL-SUPPORT CANDIDATE-ROUTE	CONDITIO NAL	MB-CAPITAL / A-CAT02-CAPITAL Entity acquired a capital good in-year; purchase-year cradle-to-gate treatment and classification are approved.
Cat. 4 Upstream transportation and distribution	CONTROL-SUPPORT CANDIDATE-ROUTE	CONDITIO NAL	MB-TRANSPORT / A-CAT04-PAID-LOGISTICS Third-party transport/storage is purchased by the entity; Category 4/9 payment test and boundary pass.
Cat. 5 Waste generated in operations	CONTROL-SUPPORT CANDIDATE-ROUTE	CONDITIO NAL	MB-WASTE / A-CAT05-OPERATIONS-WASTE Waste is generated in operations; mass, material, treatment pathway, geography and third-party treatment are supported.

Measurement, evidence and quality states

Control	Task-level state	Boundary
Method purpose	NOT-ASSESSED	Entity selects SCREENING, INVENTORY-ESTIMATION, PERFORMANCE-TRACKING, TARGET-, DISCLOSURE- or ASSURANCE-SUPPORT.
Method / factor / GWP	ENTITY-DETERMINATION	No formula, factor, GWP, allocation, estimate, avoided emission or tCO2e result is inferred from the task route.
Quality	Data quality NOT-ASSESSED	Technology, time, geography, completeness and reliability remain separate from Evidence Sufficiency and Assurance Readiness.

IFRS ISSB, SASB and conditional source connection

Domain	Controlled source / range	Relationship / state	Boundary code
GHG Protocol	SRC-02/SRC-03 category and method authority	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-ENTITY- INVENTORY
IFRS-SOURCE	S2.29(a)(i)(3), 29(a)(vi), B32–B57; B58–B63(A) only when applicable	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-MAT-ENTITY
SASB-SOURCE	SICS / SASB Standard / topic / metric kept separate	ENTITY-DETERMINATION / NO- DEFAULT-ROUTE	L-SASB-ENTITY
ESRS	SRC-17 current; SRC-18 pending scrutiny	ENTITY-DETERMINATION / CONDITIONAL	A-ESRS- JURISDICTION

**QUALITY / RELEASE Routing CONDITIONAL | Evidence NOT-ASSESSED | Assurance NOT-ASSESSED |
Inventory NOT-ASSESSED | Record RELEASED**

Claims boundary: No category applicability, complete inventory, calculation correctness, emissions reduction, IFRS/SASB/ESRS compliance, audit readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE B03 | Energy-Efficient Equipment Participation

B03-1 — Equipment Registration

Canonical source	Evidence role(s)	Task route state	Record state
B03-1 Equipment Registration MME Mapping.docx	ACTIVITY-EVIDENCE / QUANTITY-EVIDENCE	CANDIDATE-ROUTE	RELEASED

Candidate Scope 3 category routes

Category	Relationship / state	Relevance	Activation and limitation
Cat. 2 Capital goods	CONTROL-SUPPORT CANDIDATE-ROUTE	HIGH	MB-CAPITAL / A-CAT02-CAPITAL Entity acquired a capital good in-year; purchase-year cradle-to-gate treatment and classification are approved.

Measurement, evidence and quality states

Control	Task-level state	Boundary
Method purpose	NOT-ASSESSED	Entity selects SCREENING, INVENTORY-ESTIMATION, PERFORMANCE-TRACKING, TARGET-, DISCLOSURE- or ASSURANCE-SUPPORT.
Method / factor / GWP	ENTITY-DETERMINATION	No formula, factor, GWP, allocation, estimate, avoided emission or tCO ₂ e result is inferred from the task route.
Quality	Data quality NOT-ASSESSED	Technology, time, geography, completeness and reliability remain separate from Evidence Sufficiency and Assurance Readiness.

IFRS ISSB, SASB and conditional source connection

Domain	Controlled source / range	Relationship / state	Boundary code
GHG Protocol	SRC-02/SRC-03 category and method authority	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-ENTITY-INVENTORY
IFRS-SOURCE	S2.29(a)(i)(3), 29(a)(vi), B32–B57; B58–B63(A) only when applicable	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-MAT-ENTITY
SASB-SOURCE	SICS / SASB Standard / topic / metric kept separate	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY
ESRS	SRC-17 current; SRC-18 pending scrutiny	ENTITY-DETERMINATION / CONDITIONAL	A-ESRS-JURISDICTION

QUALITY / RELEASE Routing HIGH | Evidence NOT-ASSESSED | Assurance NOT-ASSESSED | Inventory NOT-ASSESSED | Record RELEASED

Claims boundary: No category applicability, complete inventory, calculation correctness, emissions reduction, IFRS/SASB/ESRS compliance, audit readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE B03 | Energy-Efficient Equipment Participation

B03-2 — Efficiency Upgrade

Canonical source	Evidence role(s)	Task route state	Record state
B03-2 Efficiency Upgrade MME Mapping.docx	ACTIVITY-EVIDENCE / QUANTITY-EVIDENCE	CANDIDATE-ROUTE	RELEASED

Candidate Scope 3 category routes

Category	Relationship / state	Relevance	Activation and limitation
Cat. 2 Capital goods	CONTROL-SUPPORT CANDIDATE-ROUTE	HIGH	MB-CAPITAL / A-CAT02-CAPITAL Entity acquired a capital good in-year; purchase-year cradle-to-gate treatment and classification are approved.
Cat. 3 Fuel- and energy-related activities	CONTROL-SUPPORT CANDIDATE-ROUTE	HIGH	MB-ENERGY / A-CAT03-ENERGY Fuel/energy sub-activity outside Scope 1/2 is confirmed; quantity, grid/loss data and factor version are approved.

Measurement, evidence and quality states

Control	Task-level state	Boundary
Method purpose	NOT-ASSESSED	Entity selects SCREENING, INVENTORY-ESTIMATION, PERFORMANCE-TRACKING, TARGET-, DISCLOSURE- or ASSURANCE-SUPPORT.
Method / factor / GWP	ENTITY-DETERMINATION	No formula, factor, GWP, allocation, estimate, avoided emission or tCO ₂ e result is inferred from the task route.
Quality	Data quality NOT-ASSESSED	Technology, time, geography, completeness and reliability remain separate from Evidence Sufficiency and Assurance Readiness.

IFRS ISSB, SASB and conditional source connection

Domain	Controlled source / range	Relationship / state	Boundary code
GHG Protocol	SRC-02/SRC-03 category and method authority	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-ENTITY- INVENTORY
IFRS-SOURCE	S2.29(a)(i)(3), 29(a)(vi), B32–B57; B58–B63(A) only when applicable	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-MAT-ENTITY
SASB-SOURCE	SICS / SASB Standard / topic / metric kept separate	ENTITY-DETERMINATION / NO- DEFAULT-ROUTE	L-SASB-ENTITY
ESRS	SRC-17 current; SRC-18 pending scrutiny	ENTITY-DETERMINATION / CONDITIONAL	A-ESRS- JURISDICTION

QUALITY / RELEASE Routing HIGH | Evidence NOT-ASSESSED | Assurance NOT-ASSESSED | Inventory NOT-ASSESSED | Record RELEASED

Claims boundary: No category applicability, complete inventory, calculation correctness, emissions reduction, IFRS/SASB/ESRS compliance, audit readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE B03 | Energy-Efficient Equipment Participation

B03-3 — Equipment Replacement

Canonical source	Evidence role(s)	Task route state	Record state
B03-3 Equipment Replacement MME Mapping.docx	ACTIVITY-EVIDENCE / QUANTITY-EVIDENCE	CANDIDATE-ROUTE	RELEASED

Candidate Scope 3 category routes

Category	Relationship / state	Relevance	Activation and limitation
Cat. 2 Capital goods	CONTROL-SUPPORT CANDIDATE-ROUTE	HIGH	MB-CAPITAL / A-CAT02-CAPITAL Entity acquired a capital good in-year; purchase-year cradle-to-gate treatment and classification are approved.
Cat. 5 Waste generated in operations	CONTROL-SUPPORT CANDIDATE-ROUTE	HIGH	MB-WASTE / A-CAT05-OPERATIONS-WASTE Waste is generated in operations; mass, material, treatment pathway, geography and third-party treatment are supported.

Measurement, evidence and quality states

Control	Task-level state	Boundary
Method purpose	NOT-ASSESSED	Entity selects SCREENING, INVENTORY-ESTIMATION, PERFORMANCE-TRACKING, TARGET-, DISCLOSURE- or ASSURANCE-SUPPORT.
Method / factor / GWP	ENTITY-DETERMINATION	No formula, factor, GWP, allocation, estimate, avoided emission or tCO2e result is inferred from the task route.
Quality	Data quality NOT-ASSESSED	Technology, time, geography, completeness and reliability remain separate from Evidence Sufficiency and Assurance Readiness.

IFRS ISSB, SASB and conditional source connection

Domain	Controlled source / range	Relationship / state	Boundary code
GHG Protocol	SRC-02/SRC-03 category and method authority	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-ENTITY-INVENTORY
IFRS-SOURCE	S2.29(a)(i)(3), 29(a)(vi), B32–B57; B58–B63(A) only when applicable	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-MAT-ENTITY
SASB-SOURCE	SICS / SASB Standard / topic / metric kept separate	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY
ESRS	SRC-17 current; SRC-18 pending scrutiny	ENTITY-DETERMINATION / CONDITIONAL	A-ESRS-JURISDICTION

QUALITY / RELEASE Routing HIGH | Evidence NOT-ASSESSED | Assurance NOT-ASSESSED | Inventory NOT-ASSESSED | Record RELEASED

Claims boundary: No category applicability, complete inventory, calculation correctness, emissions reduction, IFRS/SASB/ESRS compliance, audit readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE B03 | Energy-Efficient Equipment Participation

B03-4 — Performance Verification

Canonical source	Evidence role(s)	Task route state	Record state
B03-4 Performance Verification MME Mapping.docx	ACTIVITY-EVIDENCE / QUANTITY-EVIDENCE	CANDIDATE-ROUTE	RELEASED

Candidate Scope 3 category routes

Category	Relationship / state	Relevance	Activation and limitation
Cat. 2 Capital goods	CONTROL-SUPPORT CANDIDATE-ROUTE	HIGH	MB-CAPITAL / A-CAT02-CAPITAL Entity acquired a capital good in-year; purchase-year cradle-to-gate treatment and classification are approved.
Cat. 3 Fuel- and energy-related activities	CONTROL-SUPPORT CANDIDATE-ROUTE	HIGH	MB-ENERGY / A-CAT03-ENERGY Fuel/energy sub-activity outside Scope 1/2 is confirmed; quantity, grid/loss data and factor version are approved.
Cat. 5 Waste generated in operations	CONTROL-SUPPORT CANDIDATE-ROUTE	HIGH	MB-WASTE / A-CAT05-OPERATIONS-WASTE Waste is generated in operations; mass, material, treatment pathway, geography and third-party treatment are supported.

Measurement, evidence and quality states

Control	Task-level state	Boundary
Method purpose	NOT-ASSESSED	Entity selects SCREENING, INVENTORY-ESTIMATION, PERFORMANCE-TRACKING, TARGET-, DISCLOSURE- or ASSURANCE-SUPPORT.
Method / factor / GWP	ENTITY-DETERMINATION	No formula, factor, GWP, allocation, estimate, avoided emission or tCO2e result is inferred from the task route.
Quality	Data quality NOT-ASSESSED	Technology, time, geography, completeness and reliability remain separate from Evidence Sufficiency and Assurance Readiness.

IFRS ISSB, SASB and conditional source connection

Domain	Controlled source / range	Relationship / state	Boundary code
GHG Protocol	SRC-02/SRC-03 category and method authority	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-ENTITY-INVENTORY
IFRS-SOURCE	S2.29(a)(i)(3), 29(a)(vi), B32–B57; B58–B63(A) only when applicable	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-MAT-ENTITY
SASB-SOURCE	SICS / SASB Standard / topic / metric kept separate	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY
ESRS	SRC-17 current; SRC-18 pending scrutiny	ENTITY-DETERMINATION / CONDITIONAL	A-ESRS-JURISDICTION

QUALITY / RELEASE Routing HIGH | Evidence NOT-ASSESSED | Assurance NOT-ASSESSED | Inventory NOT-ASSESSED | Record RELEASED

Claims boundary: No category applicability, complete inventory, calculation correctness, emissions reduction, IFRS/SASB/ESRS compliance, audit readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE B04 | Food Supply Chain Participation

B04-1 — Sustainable Sourcing

Canonical source	Evidence role(s)	Task route state	Record state
B04-1 Sustainable Sourcing MME Mapping.docx	ACTIVITY-EVIDENCE / QUANTITY-EVIDENCE	CANDIDATE-ROUTE	RELEASED

Candidate Scope 3 category routes

Category	Relationship / state	Relevance	Activation and limitation
Cat. 1 Purchased goods and services	CONTROL-SUPPORT CANDIDATE-ROUTE	HIGH	MB-PURCHASE / A-CAT01-PURCHASE Entity purchased the good/service in-year; cradle-to-gate boundary applies and Categories 2–8 are excluded.

Measurement, evidence and quality states

Control	Task-level state	Boundary
Method purpose	NOT-ASSESSED	Entity selects SCREENING, INVENTORY-ESTIMATION, PERFORMANCE-TRACKING, TARGET-, DISCLOSURE- or ASSURANCE-SUPPORT.
Method / factor / GWP	ENTITY-DETERMINATION	No formula, factor, GWP, allocation, estimate, avoided emission or tCO2e result is inferred from the task route.
Quality	Data quality NOT-ASSESSED	Technology, time, geography, completeness and reliability remain separate from Evidence Sufficiency and Assurance Readiness.

IFRS ISSB, SASB and conditional source connection

Domain	Controlled source / range	Relationship / state	Boundary code
GHG Protocol	SRC-02/SRC-03 category and method authority	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-ENTITY-INVENTORY
IFRS-SOURCE	S2.29(a)(i)(3), 29(a)(vi), B32–B57; B58–B63(A) only when applicable	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-MAT-ENTITY
SASB-SOURCE	SICS / SASB Standard / topic / metric kept separate	ENTITY-DETERMINATION / NO- DEFAULT-ROUTE	L-SASB-ENTITY
LSR	SRC-05/SRC-06 CURRENT-SUPPLEMENT	ENTITY-DETERMINATION / CONDITIONAL	A-LSR-SIGNIFICANT

QUALITY / RELEASE Routing HIGH | Evidence NOT-ASSESSED | Assurance NOT-ASSESSED | Inventory NOT-ASSESSED | Record RELEASED

Claims boundary: No category applicability, complete inventory, calculation correctness, emissions reduction, IFRS/SASB/ESRS compliance, audit readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE B04 | Food Supply Chain Participation

B04-2 — Supplier Food Traceability

Canonical source	Evidence role(s)	Task route state	Record state
B04-2 Supplier Food Traceability MME Mapping.docx	ACTIVITY-EVIDENCE / QUANTITY-EVIDENCE	CANDIDATE-ROUTE	RELEASED

Candidate Scope 3 category routes

Category	Relationship / state	Relevance	Activation and limitation
Cat. 1 Purchased goods and services	CONTROL-SUPPORT CANDIDATE-ROUTE	HIGH	MB-PURCHASE / A-CAT01-PURCHASE Entity purchased the good/service in-year; cradle-to-gate boundary applies and Categories 2–8 are excluded.
Cat. 4 Upstream transportation and distribution	CONTROL-SUPPORT CANDIDATE-ROUTE	HIGH	MB-TRANSPORT / A-CAT04-PAID-LOGISTICS Third-party transport/storage is purchased by the entity; Category 4/9 payment test and boundary pass.

Measurement, evidence and quality states

Control	Task-level state	Boundary
Method purpose	NOT-ASSESSED	Entity selects SCREENING, INVENTORY-ESTIMATION, PERFORMANCE-TRACKING, TARGET-, DISCLOSURE- or ASSURANCE-SUPPORT.
Method / factor / GWP	ENTITY-DETERMINATION	No formula, factor, GWP, allocation, estimate, avoided emission or tCO2e result is inferred from the task route.
Quality	Data quality NOT-ASSESSED	Technology, time, geography, completeness and reliability remain separate from Evidence Sufficiency and Assurance Readiness.

IFRS ISSB, SASB and conditional source connection

Domain	Controlled source / range	Relationship / state	Boundary code
GHG Protocol	SRC-02/SRC-03 category and method authority	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-ENTITY-INVENTORY
IFRS-SOURCE	S2.29(a)(i)(3), 29(a)(vi), B32–B57; B58–B63(A) only when applicable	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-MAT-ENTITY
SASB-SOURCE	SICS / SASB Standard / topic / metric kept separate	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY
LSR	SRC-05/SRC-06 CURRENT-SUPPLEMENT	ENTITY-DETERMINATION / CONDITIONAL	A-LSR-SIGNIFICANT

QUALITY / RELEASE Routing HIGH | Evidence NOT-ASSESSED | Assurance NOT-ASSESSED | Inventory NOT-ASSESSED | Record RELEASED

Claims boundary: No category applicability, complete inventory, calculation correctness, emissions reduction, IFRS/SASB/ESRS compliance, audit readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE B04 | Food Supply Chain Participation

B04-3 — Food Waste Governance

Canonical source	Evidence role(s)	Task route state	Record state
B04-3 Food Waste Governance MME Mapping(2).docx	ACTIVITY-EVIDENCE / QUANTITY-EVIDENCE	CANDIDATE-ROUTE	RELEASED

Candidate Scope 3 category routes

Category	Relationship / state	Relevance	Activation and limitation
Cat. 5 Waste generated in operations	CONTROL-SUPPORT CANDIDATE-ROUTE	HIGH	MB-WASTE / A-CAT05-OPERATIONS-WASTE Waste is generated in operations; mass, material, treatment pathway, geography and third-party treatment are supported.

Measurement, evidence and quality states

Control	Task-level state	Boundary
Method purpose	NOT-ASSESSED	Entity selects SCREENING, INVENTORY-ESTIMATION, PERFORMANCE-TRACKING, TARGET-, DISCLOSURE- or ASSURANCE-SUPPORT.
Method / factor / GWP	ENTITY-DETERMINATION	No formula, factor, GWP, allocation, estimate, avoided emission or tCO ₂ e result is inferred from the task route.
Quality	Data quality NOT-ASSESSED	Technology, time, geography, completeness and reliability remain separate from Evidence Sufficiency and Assurance Readiness.

IFRS ISSB, SASB and conditional source connection

Domain	Controlled source / range	Relationship / state	Boundary code
GHG Protocol	SRC-02/SRC-03 category and method authority	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-ENTITY-INVENTORY
IFRS-SOURCE	S2.29(a)(i)(3), 29(a)(vi), B32–B57; B58–B63(A) only when applicable	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-MAT-ENTITY
SASB-SOURCE	SICS / SASB Standard / topic / metric kept separate	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY
LSR	SRC-05/SRC-06 CURRENT-SUPPLEMENT	ENTITY-DETERMINATION / CONDITIONAL	A-LSR-SIGNIFICANT

QUALITY / RELEASE Routing HIGH | Evidence NOT-ASSESSED | Assurance NOT-ASSESSED | Inventory NOT-ASSESSED | Record RELEASED

Claims boundary: No category applicability, complete inventory, calculation correctness, emissions reduction, IFRS/SASB/ESRS compliance, audit readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE B04 | Food Supply Chain Participation

B04-4 — Agricultural Verification

Canonical source	Evidence role(s)	Task route state	Record state
B04-4 Agricultural Verification MME Mapping.docx	ACTIVITY-EVIDENCE / QUANTITY-EVIDENCE	CANDIDATE-ROUTE	RELEASED

Candidate Scope 3 category routes

Category	Relationship / state	Relevance	Activation and limitation
Cat. 1 Purchased goods and services	CONTROL-SUPPORT CANDIDATE-ROUTE	HIGH	MB-PURCHASE / A-CAT01-PURCHASE Entity purchased the good/service in-year; cradle-to-gate boundary applies and Categories 2–8 are excluded.

Measurement, evidence and quality states

Control	Task-level state	Boundary
Method purpose	NOT-ASSESSED	Entity selects SCREENING, INVENTORY-ESTIMATION, PERFORMANCE-TRACKING, TARGET-, DISCLOSURE- or ASSURANCE-SUPPORT.
Method / factor / GWP	ENTITY-DETERMINATION	No formula, factor, GWP, allocation, estimate, avoided emission or tCO2e result is inferred from the task route.
Quality	Data quality NOT-ASSESSED	Technology, time, geography, completeness and reliability remain separate from Evidence Sufficiency and Assurance Readiness.

IFRS ISSB, SASB and conditional source connection

Domain	Controlled source / range	Relationship / state	Boundary code
GHG Protocol	SRC-02/SRC-03 category and method authority	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-ENTITY- INVENTORY
IFRS-SOURCE	S2.29(a)(i)(3), 29(a)(vi), B32–B57; B58–B63(A) only when applicable	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-MAT-ENTITY
SASB-SOURCE	SICS / SASB Standard / topic / metric kept separate	ENTITY-DETERMINATION / NO- DEFAULT-ROUTE	L-SASB-ENTITY
LSR	SRC-05/SRC-06 CURRENT-SUPPLEMENT	ENTITY-DETERMINATION / CONDITIONAL	A-LSR- SIGNIFICANT

QUALITY / RELEASE Routing HIGH | Evidence NOT-ASSESSED | Assurance NOT-ASSESSED | Inventory NOT-ASSESSED | Record RELEASED

Claims boundary: No category applicability, complete inventory, calculation correctness, emissions reduction, IFRS/SASB/ESRS compliance, audit readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE B05 | Renewable Energy & Low-Carbon Energy Participation

B05-1 — Renewable Energy Registration

Canonical source	Evidence role(s)	Task route state	Record state
B05-1 Renewable Energy Registration MME Mapping(1).docx	ACTIVITY-EVIDENCE / QUANTITY-EVIDENCE	CANDIDATE-ROUTE	RELEASED

Candidate Scope 3 category routes

Category	Relationship / state	Relevance	Activation and limitation
Cat. 3 Fuel- and energy-related activities	CONTROL-SUPPORT CANDIDATE-ROUTE	HIGH	MB-ENERGY / A-CAT03-ENERGY Fuel/energy sub-activity outside Scope 1/2 is confirmed; quantity, grid/loss data and factor version are approved.

Measurement, evidence and quality states

Control	Task-level state	Boundary
Method purpose	NOT-ASSESSED	Entity selects SCREENING, INVENTORY-ESTIMATION, PERFORMANCE-TRACKING, TARGET-, DISCLOSURE- or ASSURANCE-SUPPORT.
Method / factor / GWP	ENTITY-DETERMINATION	No formula, factor, GWP, allocation, estimate, avoided emission or tCO2e result is inferred from the task route.
Quality	Data quality NOT-ASSESSED	Technology, time, geography, completeness and reliability remain separate from Evidence Sufficiency and Assurance Readiness.

IFRS ISSB, SASB and conditional source connection

Domain	Controlled source / range	Relationship / state	Boundary code
GHG Protocol	SRC-02/SRC-03 category and method authority	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-ENTITY- INVENTORY
IFRS-SOURCE	S2.29(a)(i)(3), 29(a)(vi), B32–B57; B58–B63(A) only when applicable	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-MAT-ENTITY
SASB-SOURCE	SICS / SASB Standard / topic / metric kept separate	ENTITY-DETERMINATION / NO- DEFAULT-ROUTE	L-SASB-ENTITY
ESRS	SRC-17 current; SRC-18 pending scrutiny	ENTITY-DETERMINATION / CONDITIONAL	A-ESRS- JURISDICTION

QUALITY / RELEASE Routing HIGH | Evidence NOT-ASSESSED | Assurance NOT-ASSESSED | Inventory NOT-ASSESSED | Record RELEASED

Claims boundary: No category applicability, complete inventory, calculation correctness, emissions reduction, IFRS/SASB/ESRS compliance, audit readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE B05 | Renewable Energy & Low-Carbon Energy Participation

B05-2 — Green Electricity Usage Upload

Canonical source	Evidence role(s)	Task route state	Record state
B05-2 Green Electricity Usage Upload MME Mapping(1).docx	ACTIVITY-EVIDENCE / QUANTITY-EVIDENCE	CANDIDATE-ROUTE	RELEASED

Candidate Scope 3 category routes

Category	Relationship / state	Relevance	Activation and limitation
Cat. 3 Fuel- and energy-related activities	CONTROL-SUPPORT CANDIDATE-ROUTE	HIGH	MB-ENERGY / A-CAT03-ENERGY Fuel/energy sub-activity outside Scope 1/2 is confirmed; quantity, grid/loss data and factor version are approved.

Measurement, evidence and quality states

Control	Task-level state	Boundary
Method purpose	NOT-ASSESSED	Entity selects SCREENING, INVENTORY-ESTIMATION, PERFORMANCE-TRACKING, TARGET-, DISCLOSURE- or ASSURANCE-SUPPORT.
Method / factor / GWP	ENTITY-DETERMINATION	No formula, factor, GWP, allocation, estimate, avoided emission or tCO2e result is inferred from the task route.
Quality	Data quality NOT-ASSESSED	Technology, time, geography, completeness and reliability remain separate from Evidence Sufficiency and Assurance Readiness.

IFRS ISSB, SASB and conditional source connection

Domain	Controlled source / range	Relationship / state	Boundary code
GHG Protocol	SRC-02/SRC-03 category and method authority	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-ENTITY-INVENTORY
IFRS-SOURCE	S2.29(a)(i)(3), 29(a)(vi), B32–B57; B58–B63(A) only when applicable	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-MAT-ENTITY
SASB-SOURCE	SICS / SASB Standard / topic / metric kept separate	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY
ESRS	SRC-17 current; SRC-18 pending scrutiny	ENTITY-DETERMINATION / CONDITIONAL	A-ESRS-JURISDICTION

QUALITY / RELEASE Routing HIGH | Evidence NOT-ASSESSED | Assurance NOT-ASSESSED | Inventory NOT-ASSESSED | Record RELEASED

Claims boundary: No category applicability, complete inventory, calculation correctness, emissions reduction, IFRS/SASB/ESRS compliance, audit readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE B05 | Renewable Energy & Low-Carbon Energy Participation

B05-3 — Renewable Procurement Proof

Canonical source	Evidence role(s)	Task route state	Record state
B05-3 Renewable Procurement Proof MME Mapping(1).docx	ACTIVITY-EVIDENCE / QUANTITY-EVIDENCE	CANDIDATE-ROUTE	RELEASED

Candidate Scope 3 category routes

Category	Relationship / state	Relevance	Activation and limitation
Cat. 3 Fuel- and energy-related activities	CONTROL-SUPPORT CANDIDATE-ROUTE	HIGH	MB-ENERGY / A-CAT03-ENERGY Fuel/energy sub-activity outside Scope 1/2 is confirmed; quantity, grid/loss data and factor version are approved.

Measurement, evidence and quality states

Control	Task-level state	Boundary
Method purpose	NOT-ASSESSED	Entity selects SCREENING, INVENTORY-ESTIMATION, PERFORMANCE-TRACKING, TARGET-, DISCLOSURE- or ASSURANCE-SUPPORT.
Method / factor / GWP	ENTITY-DETERMINATION	No formula, factor, GWP, allocation, estimate, avoided emission or tCO2e result is inferred from the task route.
Quality	Data quality NOT-ASSESSED	Technology, time, geography, completeness and reliability remain separate from Evidence Sufficiency and Assurance Readiness.

IFRS ISSB, SASB and conditional source connection

Domain	Controlled source / range	Relationship / state	Boundary code
GHG Protocol	SRC-02/SRC-03 category and method authority	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-ENTITY-INVENTORY
IFRS-SOURCE	S2.29(a)(i)(3), 29(a)(vi), B32–B57; B58–B63(A) only when applicable	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-MAT-ENTITY
SASB-SOURCE	SICS / SASB Standard / topic / metric kept separate	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY
ESRS	SRC-17 current; SRC-18 pending scrutiny	ENTITY-DETERMINATION / CONDITIONAL	A-ESRS-JURISDICTION

QUALITY / RELEASE Routing HIGH | Evidence NOT-ASSESSED | Assurance NOT-ASSESSED | Inventory NOT-ASSESSED | Record RELEASED

Claims boundary: No category applicability, complete inventory, calculation correctness, emissions reduction, IFRS/SASB/ESRS compliance, audit readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE B05 | Renewable Energy & Low-Carbon Energy Participation

B05-4 — Energy Reduction Verification

Canonical source	Evidence role(s)	Task route state	Record state
B05-4 Energy Reduction Verification MME Mapping(1).docx	ACTIVITY-EVIDENCE / QUANTITY-EVIDENCE	CANDIDATE-ROUTE	RELEASED

Candidate Scope 3 category routes

Category	Relationship / state	Relevance	Activation and limitation
Cat. 3 Fuel- and energy-related activities	CONTROL-SUPPORT CANDIDATE-ROUTE	HIGH	MB-ENERGY / A-CAT03-ENERGY Fuel/energy sub-activity outside Scope 1/2 is confirmed; quantity, grid/loss data and factor version are approved.

Measurement, evidence and quality states

Control	Task-level state	Boundary
Method purpose	NOT-ASSESSED	Entity selects SCREENING, INVENTORY-ESTIMATION, PERFORMANCE-TRACKING, TARGET-, DISCLOSURE- or ASSURANCE-SUPPORT.
Method / factor / GWP	ENTITY-DETERMINATION	No formula, factor, GWP, allocation, estimate, avoided emission or tCO2e result is inferred from the task route.
Quality	Data quality NOT-ASSESSED	Technology, time, geography, completeness and reliability remain separate from Evidence Sufficiency and Assurance Readiness.

IFRS ISSB, SASB and conditional source connection

Domain	Controlled source / range	Relationship / state	Boundary code
GHG Protocol	SRC-02/SRC-03 category and method authority	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-ENTITY- INVENTORY
IFRS-SOURCE	S2.29(a)(i)(3), 29(a)(vi), B32–B57; B58–B63(A) only when applicable	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-MAT-ENTITY
SASB-SOURCE	SICS / SASB Standard / topic / metric kept separate	ENTITY-DETERMINATION / NO- DEFAULT-ROUTE	L-SASB-ENTITY
ESRS	SRC-17 current; SRC-18 pending scrutiny	ENTITY-DETERMINATION / CONDITIONAL	A-ESRS- JURISDICTION

QUALITY / RELEASE Routing HIGH | Evidence NOT-ASSESSED | Assurance NOT-ASSESSED | Inventory NOT-ASSESSED | Record RELEASED

Claims boundary: No category applicability, complete inventory, calculation correctness, emissions reduction, IFRS/SASB/ESRS compliance, audit readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE B06 | Carbon Inventory & Emissions Data Participation

B06-1 — Carbon Inventory Upload

Canonical source	Evidence role(s)	Task route state	Record state
B06-1 CARBON INVENTORY UPLOAD MME Mapping.docx	CONTROL-OPERATION / DISCLOSURE-SUPPORT	NO-DEFAULT-ROUTE	RELEASED

Candidate Scope 3 category routes

Category result	Relationship / state	Relevance	Basis and limitation
No defensible default category	NO-DEFAULT-ROUTE / RELEASED	NO-DEFAULT-ROUTE	Inventory upload is a container/workflow record; it inherits category only from an approved underlying inventory object.

Measurement, evidence and quality states

Control	Task-level state	Boundary
Method purpose	NOT-ASSESSED	Entity selects SCREENING, INVENTORY-ESTIMATION, PERFORMANCE-TRACKING, TARGET-, DISCLOSURE- or ASSURANCE-SUPPORT.
Method / factor / GWP	ENTITY-DETERMINATION	No formula, factor, GWP, allocation, estimate, avoided emission or tCO2e result is inferred from the task route.
Quality	Data quality NOT-ASSESSED	Technology, time, geography, completeness and reliability remain separate from Evidence Sufficiency and Assurance Readiness.

IFRS ISSB, SASB and conditional source connection

Domain	Controlled source / range	Relationship / state	Boundary code
GHG Protocol	SRC-02/SRC-03 category and method authority	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-ENTITY-INVENTORY
IFRS-SOURCE	S2.29(a)(i)(3), 29(a)(vi), B32–B57; B58–B63(A) only when applicable	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-MAT-ENTITY
SASB-SOURCE	SICS / SASB Standard / topic / metric kept separate	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY
ESRS	SRC-17 current; SRC-18 pending scrutiny	ENTITY-DETERMINATION / CONDITIONAL	A-ESRS-JURISDICTION

QUALITY / RELEASE Routing NO-DEFAULT-ROUTE | Evidence NOT-ASSESSED | Assurance NOT-ASSESSED | Inventory NOT-ASSESSED | Record RELEASED

Claims boundary: No category applicability, complete inventory, calculation correctness, emissions reduction, IFRS/SASB/ESRS compliance, audit readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE B06 | Carbon Inventory & Emissions Data Participation

B06-2 — Carbon Verification Process

Canonical source	Evidence role(s)	Task route state	Record state
B06-2 CARBON VERIFICATION PROCESS MME Mapping(2).docx	CONTROL-OPERATION / DISCLOSURE-SUPPORT	NO-DEFAULT-ROUTE	RELEASED

Candidate Scope 3 category routes

Category result	Relationship / state	Relevance	Basis and limitation
No defensible default category	NO-DEFAULT-ROUTE / RELEASED	NO-DEFAULT-ROUTE	Verification-process evidence supports testing; it does not create or reclassify the category being tested.

Measurement, evidence and quality states

Control	Task-level state	Boundary
Method purpose	NOT-ASSESSED	Entity selects SCREENING, INVENTORY-ESTIMATION, PERFORMANCE-TRACKING, TARGET-, DISCLOSURE- or ASSURANCE-SUPPORT.
Method / factor / GWP	ENTITY-DETERMINATION	No formula, factor, GWP, allocation, estimate, avoided emission or tCO ₂ e result is inferred from the task route.
Quality	Data quality NOT-ASSESSED	Technology, time, geography, completeness and reliability remain separate from Evidence Sufficiency and Assurance Readiness.

IFRS ISSB, SASB and conditional source connection

Domain	Controlled source / range	Relationship / state	Boundary code
GHG Protocol	SRC-02/SRC-03 category and method authority	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-ENTITY-INVENTORY
IFRS-SOURCE	S2.29(a)(i)(3), 29(a)(vi), B32–B57; B58–B63(A) only when applicable	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-MAT-ENTITY
SASB-SOURCE	SICS / SASB Standard / topic / metric kept separate	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY
ESRS	SRC-17 current; SRC-18 pending scrutiny	ENTITY-DETERMINATION / CONDITIONAL	A-ESRS-JURISDICTION

QUALITY / RELEASE Routing NO-DEFAULT-ROUTE | Evidence NOT-ASSESSED | Assurance NOT-ASSESSED | Inventory NOT-ASSESSED | Record RELEASED

Claims boundary: No category applicability, complete inventory, calculation correctness, emissions reduction, IFRS/SASB/ESRS compliance, audit readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE B06 | Carbon Inventory & Emissions Data Participation

B06-3 — Third-party Collaboration

Canonical source	Evidence role(s)	Task route state	Record state
B06-3 THIRD-PARTY COLLABORATION MME Mapping(2).docx	CONTROL-OPERATION / DISCLOSURE-SUPPORT	NO-DEFAULT-ROUTE	RELEASED

Candidate Scope 3 category routes

Category result	Relationship / state	Relevance	Basis and limitation
No defensible default category	NO-DEFAULT-ROUTE / RELEASED	NO-DEFAULT-ROUTE	Third-party collaboration is a workflow relationship; the approved underlying activity record controls category routing.

Measurement, evidence and quality states

Control	Task-level state	Boundary
Method purpose	NOT-ASSESSED	Entity selects SCREENING, INVENTORY-ESTIMATION, PERFORMANCE-TRACKING, TARGET-, DISCLOSURE- or ASSURANCE-SUPPORT.
Method / factor / GWP	ENTITY-DETERMINATION	No formula, factor, GWP, allocation, estimate, avoided emission or tCO2e result is inferred from the task route.
Quality	Data quality NOT-ASSESSED	Technology, time, geography, completeness and reliability remain separate from Evidence Sufficiency and Assurance Readiness.

IFRS ISSB, SASB and conditional source connection

Domain	Controlled source / range	Relationship / state	Boundary code
GHG Protocol	SRC-02/SRC-03 category and method authority	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-ENTITY-INVENTORY
IFRS-SOURCE	S2.29(a)(i)(3), 29(a)(vi), B32–B57; B58–B63(A) only when applicable	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-MAT-ENTITY
SASB-SOURCE	SICS / SASB Standard / topic / metric kept separate	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY
ESRS	SRC-17 current; SRC-18 pending scrutiny	ENTITY-DETERMINATION / CONDITIONAL	A-ESRS-JURISDICTION

QUALITY / RELEASE Routing NO-DEFAULT-ROUTE | Evidence NOT-ASSESSED | Assurance NOT-ASSESSED | Inventory NOT-ASSESSED | Record RELEASED

Claims boundary: No category applicability, complete inventory, calculation correctness, emissions reduction, IFRS/SASB/ESRS compliance, audit readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE B06 | Carbon Inventory & Emissions Data Participation

B06-4 — Emission Reconciliation

Canonical source	Evidence role(s)	Task route state	Record state
B06-4 EMISSION RECONCILIATION MME Mapping.docx	CONTROL-OPERATION / DISCLOSURE-SUPPORT	NO-DEFAULT-ROUTE	RELEASED

Candidate Scope 3 category routes

Category result	Relationship / state	Relevance	Basis and limitation
No defensible default category	NO-DEFAULT-ROUTE / RELEASED	NO-DEFAULT-ROUTE	Reconciliation is a cross-record control and must not assign a category independently of approved source records.

Measurement, evidence and quality states

Control	Task-level state	Boundary
Method purpose	NOT-ASSESSED	Entity selects SCREENING, INVENTORY-ESTIMATION, PERFORMANCE-TRACKING, TARGET-, DISCLOSURE- or ASSURANCE-SUPPORT.
Method / factor / GWP	ENTITY-DETERMINATION	No formula, factor, GWP, allocation, estimate, avoided emission or tCO2e result is inferred from the task route.
Quality	Data quality NOT-ASSESSED	Technology, time, geography, completeness and reliability remain separate from Evidence Sufficiency and Assurance Readiness.

IFRS ISSB, SASB and conditional source connection

Domain	Controlled source / range	Relationship / state	Boundary code
GHG Protocol	SRC-02/SRC-03 category and method authority	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-ENTITY-INVENTORY
IFRS-SOURCE	S2.29(a)(i)(3), 29(a)(vi), B32–B57; B58–B63(A) only when applicable	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-MAT-ENTITY
SASB-SOURCE	SICS / SASB Standard / topic / metric kept separate	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY
ESRS	SRC-17 current; SRC-18 pending scrutiny	ENTITY-DETERMINATION / CONDITIONAL	A-ESRS-JURISDICTION

QUALITY / RELEASE Routing NO-DEFAULT-ROUTE | Evidence NOT-ASSESSED | Assurance NOT-ASSESSED | Inventory NOT-ASSESSED | Record RELEASED

Claims boundary: No category applicability, complete inventory, calculation correctness, emissions reduction, IFRS/SASB/ESRS compliance, audit readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE B07 | ESG Compliance & Sustainability Documentation Participation

B07-1 — Supplier ESG Verification

Canonical source	Evidence role(s)	Task route state	Record state
B07-1 SUPPLIER ESG VERIFICATION MME Mapping.docx	BOUNDARY-EVIDENCE / CONTROL-OPERATION	CANDIDATE-ROUTE	RELEASED

Candidate Scope 3 category routes

Category	Relationship / state	Relevance	Activation and limitation
Cat. 1 Purchased goods and services	CONTROL-SUPPORT CANDIDATE-ROUTE	CONDITIO NAL	MB-PURCHASE / A-CAT01-PURCHASE Entity purchased the good/service in-year; cradle-to-gate boundary applies and Categories 2–8 are excluded.
Cat. 2 Capital goods	CONTROL-SUPPORT CANDIDATE-ROUTE	CONDITIO NAL	MB-CAPITAL / A-CAT02-CAPITAL Entity acquired a capital good in-year; purchase-year cradle-to-gate treatment and classification are approved.

Measurement, evidence and quality states

Control	Task-level state	Boundary
Method purpose	NOT-ASSESSED	Entity selects SCREENING, INVENTORY-ESTIMATION, PERFORMANCE-TRACKING, TARGET-, DISCLOSURE- or ASSURANCE-SUPPORT.
Method / factor / GWP	ENTITY-DETERMINATION	No formula, factor, GWP, allocation, estimate, avoided emission or tCO2e result is inferred from the task route.
Quality	Data quality NOT-ASSESSED	Technology, time, geography, completeness and reliability remain separate from Evidence Sufficiency and Assurance Readiness.

IFRS ISSB, SASB and conditional source connection

Domain	Controlled source / range	Relationship / state	Boundary code
GHG Protocol	SRC-02/SRC-03 category and method authority	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-ENTITY-INVENTORY
IFRS-SOURCE	S2.29(a)(i)(3), 29(a)(vi), B32–B57; B58–B63(A) only when applicable	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-MAT-ENTITY
SASB-SOURCE	SICS / SASB Standard / topic / metric kept separate	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY
ESRS	SRC-17 current; SRC-18 pending scrutiny	ENTITY-DETERMINATION / CONDITIONAL	A-ESRS-JURISDICTION

QUALITY / RELEASE Routing CONDITIONAL | Evidence NOT-ASSESSED | Assurance NOT-ASSESSED | Inventory NOT-ASSESSED | Record RELEASED

Claims boundary: No category applicability, complete inventory, calculation correctness, emissions reduction, IFRS/SASB/ESRS compliance, audit readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE B07 | ESG Compliance & Sustainability Documentation Participation

B07-2 — Supplier Corrective Action

Canonical source	Evidence role(s)	Task route state	Record state
B07-2 SUPPLIER CORRECTIVE ACTION MME Mapping.docx	BOUNDARY-EVIDENCE / CONTROL-OPERATION	CANDIDATE-ROUTE	RELEASED

Candidate Scope 3 category routes

Category	Relationship / state	Relevance	Activation and limitation
Cat. 1 Purchased goods and services	CONTROL-SUPPORT CANDIDATE-ROUTE	CONDITIO NAL	MB-PURCHASE / A-CAT01-PURCHASE Entity purchased the good/service in-year; cradle-to-gate boundary applies and Categories 2–8 are excluded.
Cat. 2 Capital goods	CONTROL-SUPPORT CANDIDATE-ROUTE	CONDITIO NAL	MB-CAPITAL / A-CAT02-CAPITAL Entity acquired a capital good in-year; purchase-year cradle-to-gate treatment and classification are approved.

Measurement, evidence and quality states

Control	Task-level state	Boundary
Method purpose	NOT-ASSESSED	Entity selects SCREENING, INVENTORY-ESTIMATION, PERFORMANCE-TRACKING, TARGET-, DISCLOSURE- or ASSURANCE-SUPPORT.
Method / factor / GWP	ENTITY-DETERMINATION	No formula, factor, GWP, allocation, estimate, avoided emission or tCO2e result is inferred from the task route.
Quality	Data quality NOT-ASSESSED	Technology, time, geography, completeness and reliability remain separate from Evidence Sufficiency and Assurance Readiness.

IFRS ISSB, SASB and conditional source connection

Domain	Controlled source / range	Relationship / state	Boundary code
GHG Protocol	SRC-02/SRC-03 category and method authority	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-ENTITY-INVENTORY
IFRS-SOURCE	S2.29(a)(i)(3), 29(a)(vi), B32–B57; B58–B63(A) only when applicable	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-MAT-ENTITY
SASB-SOURCE	SICS / SASB Standard / topic / metric kept separate	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY
ESRS	SRC-17 current; SRC-18 pending scrutiny	ENTITY-DETERMINATION / CONDITIONAL	A-ESRS-JURISDICTION

QUALITY / RELEASE Routing CONDITIONAL | Evidence NOT-ASSESSED | Assurance NOT-ASSESSED | Inventory NOT-ASSESSED | Record RELEASED

Claims boundary: No category applicability, complete inventory, calculation correctness, emissions reduction, IFRS/SASB/ESRS compliance, audit readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE B07 | ESG Compliance & Sustainability Documentation Participation

B07-3 — Scope 3 Synchronization

Canonical source	Evidence role(s)	Task route state	Record state
B07-3 SCOPE 3 SYNCHRONIZATION MME Mapping.docx	BOUNDARY-EVIDENCE / CONTROL-OPERATION	CANDIDATE-ROUTE	RELEASED

Candidate Scope 3 category routes

Category	Relationship / state	Relevance	Activation and limitation
Cat. 9 Downstream transportation and distribution	CONTROL-SUPPORT CANDIDATE-ROUTE	CONDITIO NAL	MB-TRANSPORT / A-CAT09-UNPAID-DOWNSTREAM Sold-product transport/storage is not purchased by the entity; Category 4/9 payment test and boundary pass.
Cat. 11 Use of sold products	CONTROL-SUPPORT CANDIDATE-ROUTE	CONDITIO NAL	MB-USE-PHASE / A-CAT11-SOLD-USE A product sold in-year has direct use-phase emissions; lifetime, use profile and geography are approved; optional indirect use is separate.

Measurement, evidence and quality states

Control	Task-level state	Boundary
Method purpose	NOT-ASSESSED	Entity selects SCREENING, INVENTORY-ESTIMATION, PERFORMANCE-TRACKING, TARGET-, DISCLOSURE- or ASSURANCE-SUPPORT.
Method / factor / GWP	ENTITY-DETERMINATION	No formula, factor, GWP, allocation, estimate, avoided emission or tCO2e result is inferred from the task route.
Quality	Data quality NOT-ASSESSED	Technology, time, geography, completeness and reliability remain separate from Evidence Sufficiency and Assurance Readiness.

IFRS ISSB, SASB and conditional source connection

Domain	Controlled source / range	Relationship / state	Boundary code
GHG Protocol	SRC-02/SRC-03 category and method authority	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-ENTITY-INVENTORY
IFRS-SOURCE	S2.29(a)(i)(3), 29(a)(vi), B32–B57; B58–B63(A) only when applicable	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-MAT-ENTITY
SASB-SOURCE	SICS / SASB Standard / topic / metric kept separate	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY
ESRS	SRC-17 current; SRC-18 pending scrutiny	ENTITY-DETERMINATION / CONDITIONAL	A-ESRS-JURISDICTION

QUALITY / RELEASE Routing CONDITIONAL | Evidence NOT-ASSESSED | Assurance NOT-ASSESSED | Inventory NOT-ASSESSED | Record RELEASED

Claims boundary: No category applicability, complete inventory, calculation correctness, emissions reduction, IFRS/SASB/ESRS compliance, audit readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE B07 | ESG Compliance & Sustainability Documentation Participation

B07-4 — Supplier Governance Review

Canonical source	Evidence role(s)	Task route state	Record state
B07-4 SUPPLIER GOVERNANCE REVIEW MME Mapping.docx	BOUNDARY-EVIDENCE / CONTROL-OPERATION	CANDIDATE-ROUTE	RELEASED

Candidate Scope 3 category routes

Category	Relationship / state	Relevance	Activation and limitation
Cat. 1 Purchased goods and services	CONTROL-SUPPORT CANDIDATE-ROUTE	CONDITIO NAL	MB-PURCHASE / A-CAT01-PURCHASE Entity purchased the good/service in-year; cradle-to-gate boundary applies and Categories 2–8 are excluded.
Cat. 2 Capital goods	CONTROL-SUPPORT CANDIDATE-ROUTE	CONDITIO NAL	MB-CAPITAL / A-CAT02-CAPITAL Entity acquired a capital good in-year; purchase-year cradle-to-gate treatment and classification are approved.
Cat. 9 Downstream transportation and distribution	CONTROL-SUPPORT CANDIDATE-ROUTE	CONDITIO NAL	MB-TRANSPORT / A-CAT09-UNPAID-DOWNSTREAM Sold-product transport/storage is not purchased by the entity; Category 4/9 payment test and boundary pass.

Measurement, evidence and quality states

Control	Task-level state	Boundary
Method purpose	NOT-ASSESSED	Entity selects SCREENING, INVENTORY-ESTIMATION, PERFORMANCE-TRACKING, TARGET-, DISCLOSURE- or ASSURANCE-SUPPORT.
Method / factor / GWP	ENTITY-DETERMINATION	No formula, factor, GWP, allocation, estimate, avoided emission or tCO2e result is inferred from the task route.
Quality	Data quality NOT-ASSESSED	Technology, time, geography, completeness and reliability remain separate from Evidence Sufficiency and Assurance Readiness.

IFRS ISSB, SASB and conditional source connection

Domain	Controlled source / range	Relationship / state	Boundary code
GHG Protocol	SRC-02/SRC-03 category and method authority	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-ENTITY-INVENTORY
IFRS-SOURCE	S2.29(a)(i)(3), 29(a)(vi), B32–B57; B58–B63(A) only when applicable	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-MAT-ENTITY
SASB-SOURCE	SICS / SASB Standard / topic / metric kept separate	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY
ESRS	SRC-17 current; SRC-18 pending scrutiny	ENTITY-DETERMINATION / CONDITIONAL	A-ESRS-JURISDICTION

QUALITY / RELEASE Routing CONDITIONAL | Evidence NOT-ASSESSED | Assurance NOT-ASSESSED | Inventory NOT-ASSESSED | Record RELEASED

Claims boundary: No category applicability, complete inventory, calculation correctness, emissions reduction, IFRS/SASB/ESRS compliance, audit readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE B08 | Manufacturing Energy Efficiency & Process Optimization Participation

B08-1 — Process Energy Efficiency

Canonical source	Evidence role(s)	Task route state	Record state
B08-1 PROCESS ENERGY EFFICIENCY MME Mapping.docx	ACTIVITY-EVIDENCE / QUANTITY-EVIDENCE	CANDIDATE-ROUTE	RELEASED

Candidate Scope 3 category routes

Category	Relationship / state	Relevance	Activation and limitation
Cat. 3 Fuel- and energy-related activities	CONTROL-SUPPORT CANDIDATE-ROUTE	HIGH	MB-ENERGY / A-CAT03-ENERGY Fuel/energy sub-activity outside Scope 1/2 is confirmed; quantity, grid/loss data and factor version are approved.

Measurement, evidence and quality states

Control	Task-level state	Boundary
Method purpose	NOT-ASSESSED	Entity selects SCREENING, INVENTORY-ESTIMATION, PERFORMANCE-TRACKING, TARGET-, DISCLOSURE- or ASSURANCE-SUPPORT.
Method / factor / GWP	ENTITY-DETERMINATION	No formula, factor, GWP, allocation, estimate, avoided emission or tCO2e result is inferred from the task route.
Quality	Data quality NOT-ASSESSED	Technology, time, geography, completeness and reliability remain separate from Evidence Sufficiency and Assurance Readiness.

IFRS ISSB, SASB and conditional source connection

Domain	Controlled source / range	Relationship / state	Boundary code
GHG Protocol	SRC-02/SRC-03 category and method authority	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-ENTITY-INVENTORY
IFRS-SOURCE	S2.29(a)(i)(3), 29(a)(vi), B32–B57; B58–B63(A) only when applicable	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-MAT-ENTITY
SASB-SOURCE	SICS / SASB Standard / topic / metric kept separate	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY
ESRS	SRC-17 current; SRC-18 pending scrutiny	ENTITY-DETERMINATION / CONDITIONAL	A-ESRS-JURISDICTION

QUALITY / RELEASE Routing HIGH | Evidence NOT-ASSESSED | Assurance NOT-ASSESSED | Inventory NOT-ASSESSED | Record RELEASED

Claims boundary: No category applicability, complete inventory, calculation correctness, emissions reduction, IFRS/SASB/ESRS compliance, audit readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE B08 | Manufacturing Energy Efficiency & Process Optimization Participation

B08-2 — Waste Reduction

Canonical source	Evidence role(s)	Task route state	Record state
B08-2 WASTE REDUCTION MME Mapping.docx	ACTIVITY-EVIDENCE / QUANTITY-EVIDENCE	CANDIDATE-ROUTE	RELEASED

Candidate Scope 3 category routes

Category	Relationship / state	Relevance	Activation and limitation
Cat. 5 Waste generated in operations	CONTROL-SUPPORT CANDIDATE-ROUTE	HIGH	MB-WASTE / A-CAT05-OPERATIONS-WASTE Waste is generated in operations; mass, material, treatment pathway, geography and third-party treatment are supported.

Measurement, evidence and quality states

Control	Task-level state	Boundary
Method purpose	NOT-ASSESSED	Entity selects SCREENING, INVENTORY-ESTIMATION, PERFORMANCE-TRACKING, TARGET-, DISCLOSURE- or ASSURANCE-SUPPORT.
Method / factor / GWP	ENTITY-DETERMINATION	No formula, factor, GWP, allocation, estimate, avoided emission or tCO2e result is inferred from the task route.
Quality	Data quality NOT-ASSESSED	Technology, time, geography, completeness and reliability remain separate from Evidence Sufficiency and Assurance Readiness.

IFRS ISSB, SASB and conditional source connection

Domain	Controlled source / range	Relationship / state	Boundary code
GHG Protocol	SRC-02/SRC-03 category and method authority	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-ENTITY- INVENTORY
IFRS-SOURCE	S2.29(a)(i)(3), 29(a)(vi), B32–B57; B58–B63(A) only when applicable	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-MAT-ENTITY
SASB-SOURCE	SICS / SASB Standard / topic / metric kept separate	ENTITY-DETERMINATION / NO- DEFAULT-ROUTE	L-SASB-ENTITY
ESRS	SRC-17 current; SRC-18 pending scrutiny	ENTITY-DETERMINATION / CONDITIONAL	A-ESRS- JURISDICTION

QUALITY / RELEASE Routing HIGH | Evidence NOT-ASSESSED | Assurance NOT-ASSESSED | Inventory NOT-ASSESSED | Record RELEASED

Claims boundary: No category applicability, complete inventory, calculation correctness, emissions reduction, IFRS/SASB/ESRS compliance, audit readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE B08 | Manufacturing Energy Efficiency & Process Optimization Participation

B08-3 — Water Optimization

Canonical source	Evidence role(s)	Task route state	Record state
B08-3 WATER OPTIMIZATION MME Mapping.docx	ACTIVITY-EVIDENCE / QUANTITY-EVIDENCE	CANDIDATE-ROUTE	RELEASED

Candidate Scope 3 category routes

Category	Relationship / state	Relevance	Activation and limitation
Cat. 1 Purchased goods and services	CONTROL-SUPPORT CANDIDATE-ROUTE	HIGH	MB-PURCHASE / A-CAT01-PURCHASE Entity purchased the good/service in-year; cradle-to-gate boundary applies and Categories 2–8 are excluded.
Cat. 5 Waste generated in operations	CONTROL-SUPPORT CANDIDATE-ROUTE	HIGH	MB-WASTE / A-CAT05-OPERATIONS-WASTE Waste is generated in operations; mass, material, treatment pathway, geography and third-party treatment are supported.

Measurement, evidence and quality states

Control	Task-level state	Boundary
Method purpose	NOT-ASSESSED	Entity selects SCREENING, INVENTORY-ESTIMATION, PERFORMANCE-TRACKING, TARGET-, DISCLOSURE- or ASSURANCE-SUPPORT.
Method / factor / GWP	ENTITY-DETERMINATION	No formula, factor, GWP, allocation, estimate, avoided emission or tCO2e result is inferred from the task route.
Quality	Data quality NOT-ASSESSED	Technology, time, geography, completeness and reliability remain separate from Evidence Sufficiency and Assurance Readiness.

IFRS ISSB, SASB and conditional source connection

Domain	Controlled source / range	Relationship / state	Boundary code
GHG Protocol	SRC-02/SRC-03 category and method authority	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-ENTITY-INVENTORY
IFRS-SOURCE	S2.29(a)(i)(3), 29(a)(vi), B32–B57; B58–B63(A) only when applicable	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-MAT-ENTITY
SASB-SOURCE	SICS / SASB Standard / topic / metric kept separate	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY
ESRS	SRC-17 current; SRC-18 pending scrutiny	ENTITY-DETERMINATION / CONDITIONAL	A-ESRS-JURISDICTION

QUALITY / RELEASE Routing HIGH | Evidence NOT-ASSESSED | Assurance NOT-ASSESSED | Inventory NOT-ASSESSED | Record RELEASED

Claims boundary: No category applicability, complete inventory, calculation correctness, emissions reduction, IFRS/SASB/ESRS compliance, audit readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE B08 | Manufacturing Energy Efficiency & Process Optimization Participation

B08-4 — Green Process Certification

Canonical source	Evidence role(s)	Task route state	Record state
B08-4 GREEN PROCESS CERTIFICATION MME Mapping(1).docx	ACTIVITY-EVIDENCE / QUANTITY-EVIDENCE	CANDIDATE-ROUTE	RELEASED

Candidate Scope 3 category routes

Category	Relationship / state	Relevance	Activation and limitation
Cat. 1 Purchased goods and services	CONTROL-SUPPORT CANDIDATE-ROUTE	CONDITIO NAL	MB-PURCHASE / A-CAT01-PURCHASE Entity purchased the good/service in-year; cradle-to-gate boundary applies and Categories 2–8 are excluded.
Cat. 3 Fuel- and energy-related activities	CONTROL-SUPPORT CANDIDATE-ROUTE	CONDITIO NAL	MB-ENERGY / A-CAT03-ENERGY Fuel/energy sub-activity outside Scope 1/2 is confirmed; quantity, grid/loss data and factor version are approved.
Cat. 5 Waste generated in operations	CONTROL-SUPPORT CANDIDATE-ROUTE	CONDITIO NAL	MB-WASTE / A-CAT05-OPERATIONS-WASTE Waste is generated in operations; mass, material, treatment pathway, geography and third-party treatment are supported.

Measurement, evidence and quality states

Control	Task-level state	Boundary
Method purpose	NOT-ASSESSED	Entity selects SCREENING, INVENTORY-ESTIMATION, PERFORMANCE-TRACKING, TARGET-, DISCLOSURE- or ASSURANCE-SUPPORT.
Method / factor / GWP	ENTITY-DETERMINATION	No formula, factor, GWP, allocation, estimate, avoided emission or tCO2e result is inferred from the task route.
Quality	Data quality NOT-ASSESSED	Technology, time, geography, completeness and reliability remain separate from Evidence Sufficiency and Assurance Readiness.

IFRS ISSB, SASB and conditional source connection

Domain	Controlled source / range	Relationship / state	Boundary code
GHG Protocol	SRC-02/SRC-03 category and method authority	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-ENTITY-INVENTORY
IFRS-SOURCE	S2.29(a)(i)(3), 29(a)(vi), B32–B57; B58–B63(A) only when applicable	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-MAT-ENTITY
SASB-SOURCE	SICS / SASB Standard / topic / metric kept separate	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY
ESRS	SRC-17 current; SRC-18 pending scrutiny	ENTITY-DETERMINATION / CONDITIONAL	A-ESRS-JURISDICTION

QUALITY / RELEASE Routing CONDITIONAL | Evidence NOT-ASSESSED | Assurance NOT-ASSESSED | Inventory NOT-ASSESSED | Record RELEASED

Claims boundary: No category applicability, complete inventory, calculation correctness, emissions reduction, IFRS/SASB/ESRS compliance, audit readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE B09 | Supply Chain Audit & Compliance Verification Participation

B09-1 — On-site Audit

Canonical source	Evidence role(s)	Task route state	Record state
B09-1 ON-SITE AUDIT MME Mappings.docx	CONTROL-OPERATION / DISCLOSURE-SUPPORT	NO-DEFAULT-ROUTE	RELEASED

Candidate Scope 3 category routes

Category result	Relationship / state	Relevance	Basis and limitation
No defensible default category	NO-DEFAULT-ROUTE / RELEASED	NO-DEFAULT-ROUTE	An on-site audit is a control procedure; the audited population and approved underlying records control any category.

Measurement, evidence and quality states

Control	Task-level state	Boundary
Method purpose	NOT-ASSESSED	Entity selects SCREENING, INVENTORY-ESTIMATION, PERFORMANCE-TRACKING, TARGET-, DISCLOSURE- or ASSURANCE-SUPPORT.
Method / factor / GWP	ENTITY-DETERMINATION	No formula, factor, GWP, allocation, estimate, avoided emission or tCO2e result is inferred from the task route.
Quality	Data quality NOT-ASSESSED	Technology, time, geography, completeness and reliability remain separate from Evidence Sufficiency and Assurance Readiness.

IFRS ISSB, SASB and conditional source connection

Domain	Controlled source / range	Relationship / state	Boundary code
GHG Protocol	SRC-02/SRC-03 category and method authority	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-ENTITY-INVENTORY
IFRS-SOURCE	S2.29(a)(i)(3), 29(a)(vi), B32–B57; B58–B63(A) only when applicable	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-MAT-ENTITY
SASB-SOURCE	SICS / SASB Standard / topic / metric kept separate	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY
ESRS	SRC-17 current; SRC-18 pending scrutiny	ENTITY-DETERMINATION / CONDITIONAL	A-ESRS-JURISDICTION

QUALITY / RELEASE Routing NO-DEFAULT-ROUTE | Evidence NOT-ASSESSED | Assurance NOT-ASSESSED | Inventory NOT-ASSESSED | Record RELEASED

Claims boundary: No category applicability, complete inventory, calculation correctness, emissions reduction, IFRS/SASB/ESRS compliance, audit readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE B09 | Supply Chain Audit & Compliance Verification Participation

B09-2 — Document Review

Canonical source	Evidence role(s)	Task route state	Record state
B09-2 DOCUMENT REVIEW MME Mappings.docx	CONTROL-OPERATION / DISCLOSURE-SUPPORT	NO-DEFAULT-ROUTE	RELEASED

Candidate Scope 3 category routes

Category result	Relationship / state	Relevance	Basis and limitation
No defensible default category	NO-DEFAULT-ROUTE / RELEASED	NO-DEFAULT-ROUTE	Document review is a control procedure; document subject matter does not become a category without entity determination.

Measurement, evidence and quality states

Control	Task-level state	Boundary
Method purpose	NOT-ASSESSED	Entity selects SCREENING, INVENTORY-ESTIMATION, PERFORMANCE-TRACKING, TARGET-, DISCLOSURE- or ASSURANCE-SUPPORT.
Method / factor / GWP	ENTITY-DETERMINATION	No formula, factor, GWP, allocation, estimate, avoided emission or tCO2e result is inferred from the task route.
Quality	Data quality NOT-ASSESSED	Technology, time, geography, completeness and reliability remain separate from Evidence Sufficiency and Assurance Readiness.

IFRS ISSB, SASB and conditional source connection

Domain	Controlled source / range	Relationship / state	Boundary code
GHG Protocol	SRC-02/SRC-03 category and method authority	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-ENTITY-INVENTORY
IFRS-SOURCE	S2.29(a)(i)(3), 29(a)(vi), B32–B57; B58–B63(A) only when applicable	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-MAT-ENTITY
SASB-SOURCE	SICS / SASB Standard / topic / metric kept separate	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY
ESRS	SRC-17 current; SRC-18 pending scrutiny	ENTITY-DETERMINATION / CONDITIONAL	A-ESRS-JURISDICTION

QUALITY / RELEASE Routing NO-DEFAULT-ROUTE | Evidence NOT-ASSESSED | Assurance NOT-ASSESSED | Inventory NOT-ASSESSED | Record RELEASED

Claims boundary: No category applicability, complete inventory, calculation correctness, emissions reduction, IFRS/SASB/ESRS compliance, audit readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE B09 | Supply Chain Audit & Compliance Verification Participation

B09-3 — Sampling Check

Canonical source	Evidence role(s)	Task route state	Record state
B09-3 SAMPLING CHECK MME Mappings.docx	CONTROL-OPERATION / DISCLOSURE-SUPPORT	NO-DEFAULT-ROUTE	RELEASED

Candidate Scope 3 category routes

Category result	Relationship / state	Relevance	Basis and limitation
No defensible default category	NO-DEFAULT-ROUTE / RELEASED	NO-DEFAULT-ROUTE	Sampling is a test method and cannot create a category route for the sampled population.

Measurement, evidence and quality states

Control	Task-level state	Boundary
Method purpose	NOT-ASSESSED	Entity selects SCREENING, INVENTORY-ESTIMATION, PERFORMANCE-TRACKING, TARGET-, DISCLOSURE- or ASSURANCE-SUPPORT.
Method / factor / GWP	ENTITY-DETERMINATION	No formula, factor, GWP, allocation, estimate, avoided emission or tCO ₂ e result is inferred from the task route.
Quality	Data quality NOT-ASSESSED	Technology, time, geography, completeness and reliability remain separate from Evidence Sufficiency and Assurance Readiness.

IFRS ISSB, SASB and conditional source connection

Domain	Controlled source / range	Relationship / state	Boundary code
GHG Protocol	SRC-02/SRC-03 category and method authority	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-ENTITY-INVENTORY
IFRS-SOURCE	S2.29(a)(i)(3), 29(a)(vi), B32–B57; B58–B63(A) only when applicable	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-MAT-ENTITY
SASB-SOURCE	SICS / SASB Standard / topic / metric kept separate	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY
ESRS	SRC-17 current; SRC-18 pending scrutiny	ENTITY-DETERMINATION / CONDITIONAL	A-ESRS-JURISDICTION

QUALITY / RELEASE Routing NO-DEFAULT-ROUTE | Evidence NOT-ASSESSED | Assurance NOT-ASSESSED | Inventory NOT-ASSESSED | Record RELEASED

Claims boundary: No category applicability, complete inventory, calculation correctness, emissions reduction, IFRS/SASB/ESRS compliance, audit readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE B09 | Supply Chain Audit & Compliance Verification Participation

B09-4 — Result Disclosure

Canonical source	Evidence role(s)	Task route state	Record state
B09-4 RESULT DISCLOSURE MME Mappings.docx	CONTROL-OPERATION / DISCLOSURE-SUPPORT	NO-DEFAULT-ROUTE	RELEASED

Candidate Scope 3 category routes

Category result	Relationship / state	Relevance	Basis and limitation
No defensible default category	NO-DEFAULT-ROUTE / RELEASED	NO-DEFAULT-ROUTE	Result disclosure is reporting support; the category must remain attached to the approved underlying result.

Measurement, evidence and quality states

Control	Task-level state	Boundary
Method purpose	NOT-ASSESSED	Entity selects SCREENING, INVENTORY-ESTIMATION, PERFORMANCE-TRACKING, TARGET-, DISCLOSURE- or ASSURANCE-SUPPORT.
Method / factor / GWP	ENTITY-DETERMINATION	No formula, factor, GWP, allocation, estimate, avoided emission or tCO2e result is inferred from the task route.
Quality	Data quality NOT-ASSESSED	Technology, time, geography, completeness and reliability remain separate from Evidence Sufficiency and Assurance Readiness.

IFRS ISSB, SASB and conditional source connection

Domain	Controlled source / range	Relationship / state	Boundary code
GHG Protocol	SRC-02/SRC-03 category and method authority	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-ENTITY-INVENTORY
IFRS-SOURCE	S2.29(a)(i)(3), 29(a)(vi), B32–B57; B58–B63(A) only when applicable	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-MAT-ENTITY
SASB-SOURCE	SICS / SASB Standard / topic / metric kept separate	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY
ESRS	SRC-17 current; SRC-18 pending scrutiny	ENTITY-DETERMINATION / CONDITIONAL	A-ESRS-JURISDICTION

QUALITY / RELEASE Routing NO-DEFAULT-ROUTE | Evidence NOT-ASSESSED | Assurance NOT-ASSESSED | Inventory NOT-ASSESSED | Record RELEASED

Claims boundary: No category applicability, complete inventory, calculation correctness, emissions reduction, IFRS/SASB/ESRS compliance, audit readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE B10 | Water Conservation & Resource Stewardship Participation

B10-1 — Water Consumption Upload

Canonical source	Evidence role(s)	Task route state	Record state
B10-1 WATER CONSUMPTION UPLOAD MME Mapping.docx	ACTIVITY-EVIDENCE / QUANTITY-EVIDENCE	CANDIDATE-ROUTE	RELEASED

Candidate Scope 3 category routes

Category	Relationship / state	Relevance	Activation and limitation
Cat. 1 Purchased goods and services	CONTROL-SUPPORT CANDIDATE-ROUTE	CONDITIO NAL	MB-PURCHASE / A-CAT01-PURCHASE Entity purchased the good/service in-year; cradle-to-gate boundary applies and Categories 2–8 are excluded.
Cat. 5 Waste generated in operations	CONTROL-SUPPORT CANDIDATE-ROUTE	CONDITIO NAL	MB-WASTE / A-CAT05-OPERATIONS-WASTE Waste is generated in operations; mass, material, treatment pathway, geography and third-party treatment are supported.

Measurement, evidence and quality states

Control	Task-level state	Boundary
Method purpose	NOT-ASSESSED	Entity selects SCREENING, INVENTORY-ESTIMATION, PERFORMANCE-TRACKING, TARGET-, DISCLOSURE- or ASSURANCE-SUPPORT.
Method / factor / GWP	ENTITY-DETERMINATION	No formula, factor, GWP, allocation, estimate, avoided emission or tCO2e result is inferred from the task route.
Quality	Data quality NOT-ASSESSED	Technology, time, geography, completeness and reliability remain separate from Evidence Sufficiency and Assurance Readiness.

IFRS ISSB, SASB and conditional source connection

Domain	Controlled source / range	Relationship / state	Boundary code
GHG Protocol	SRC-02/SRC-03 category and method authority	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-ENTITY-INVENTORY
IFRS-SOURCE	S2.29(a)(i)(3), 29(a)(vi), B32–B57; B58–B63(A) only when applicable	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-MAT-ENTITY
SASB-SOURCE	SICS / SASB Standard / topic / metric kept separate	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY
ESRS	SRC-17 current; SRC-18 pending scrutiny	ENTITY-DETERMINATION / CONDITIONAL	A-ESRS-JURISDICTION

QUALITY / RELEASE Routing CONDITIONAL | Evidence NOT-ASSESSED | Assurance NOT-ASSESSED | Inventory NOT-ASSESSED | Record RELEASED

Claims boundary: No category applicability, complete inventory, calculation correctness, emissions reduction, IFRS/SASB/ESRS compliance, audit readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE B10 | Water Conservation & Resource Stewardship Participation

B10-2 — Water-saving Upgrade

Canonical source	Evidence role(s)	Task route state	Record state
B10-2 WATER-SAVING UPGRADE MME Mapping.docx	ACTIVITY-EVIDENCE / QUANTITY-EVIDENCE	CANDIDATE-ROUTE	RELEASED

Candidate Scope 3 category routes

Category	Relationship / state	Relevance	Activation and limitation
Cat. 1 Purchased goods and services	CONTROL-SUPPORT CANDIDATE-ROUTE	CONDITIO NAL	MB-PURCHASE / A-CAT01-PURCHASE Entity purchased the good/service in-year; cradle-to-gate boundary applies and Categories 2–8 are excluded.
Cat. 2 Capital goods	CONTROL-SUPPORT CANDIDATE-ROUTE	CONDITIO NAL	MB-CAPITAL / A-CAT02-CAPITAL Entity acquired a capital good in-year; purchase-year cradle-to-gate treatment and classification are approved.

Measurement, evidence and quality states

Control	Task-level state	Boundary
Method purpose	NOT-ASSESSED	Entity selects SCREENING, INVENTORY-ESTIMATION, PERFORMANCE-TRACKING, TARGET-, DISCLOSURE- or ASSURANCE-SUPPORT.
Method / factor / GWP	ENTITY-DETERMINATION	No formula, factor, GWP, allocation, estimate, avoided emission or tCO2e result is inferred from the task route.
Quality	Data quality NOT-ASSESSED	Technology, time, geography, completeness and reliability remain separate from Evidence Sufficiency and Assurance Readiness.

IFRS ISSB, SASB and conditional source connection

Domain	Controlled source / range	Relationship / state	Boundary code
GHG Protocol	SRC-02/SRC-03 category and method authority	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-ENTITY-INVENTORY
IFRS-SOURCE	S2.29(a)(i)(3), 29(a)(vi), B32–B57; B58–B63(A) only when applicable	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-MAT-ENTITY
SASB-SOURCE	SICS / SASB Standard / topic / metric kept separate	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY
ESRS	SRC-17 current; SRC-18 pending scrutiny	ENTITY-DETERMINATION / CONDITIONAL	A-ESRS-JURISDICTION

QUALITY / RELEASE Routing CONDITIONAL | Evidence NOT-ASSESSED | Assurance NOT-ASSESSED | Inventory NOT-ASSESSED | Record RELEASED

Claims boundary: No category applicability, complete inventory, calculation correctness, emissions reduction, IFRS/SASB/ESRS compliance, audit readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE B10 | Water Conservation & Resource Stewardship Participation

B10-3 — Water Risk Assessment

Canonical source	Evidence role(s)	Task route state	Record state
B10-3 WATER RISK ASSESSMENT MME Mapping.docx	ACTIVITY-EVIDENCE	NO-DEFAULT-ROUTE	RELEASED

Candidate Scope 3 category routes

Category result	Relationship / state	Relevance	Basis and limitation
No defensible default category	NO-DEFAULT-ROUTE / RELEASED	NO-DEFAULT-ROUTE	Water risk is not itself a greenhouse-gas activity; a supported energy, purchased-service or wastewater pathway is required.

Measurement, evidence and quality states

Control	Task-level state	Boundary
Method purpose	NOT-ASSESSED	Entity selects SCREENING, INVENTORY-ESTIMATION, PERFORMANCE-TRACKING, TARGET-, DISCLOSURE- or ASSURANCE-SUPPORT.
Method / factor / GWP	ENTITY-DETERMINATION	No formula, factor, GWP, allocation, estimate, avoided emission or tCO ₂ e result is inferred from the task route.
Quality	Data quality NOT-ASSESSED	Technology, time, geography, completeness and reliability remain separate from Evidence Sufficiency and Assurance Readiness.

IFRS ISSB, SASB and conditional source connection

Domain	Controlled source / range	Relationship / state	Boundary code
GHG Protocol	SRC-02/SRC-03 category and method authority	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-ENTITY-INVENTORY
IFRS-SOURCE	S2.29(a)(i)(3), 29(a)(vi), B32–B57; B58–B63(A) only when applicable	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-MAT-ENTITY
SASB-SOURCE	SICS / SASB Standard / topic / metric kept separate	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY
ESRS	SRC-17 current; SRC-18 pending scrutiny	ENTITY-DETERMINATION / CONDITIONAL	A-ESRS-JURISDICTION

QUALITY / RELEASE Routing NO-DEFAULT-ROUTE | Evidence NOT-ASSESSED | Assurance NOT-ASSESSED | Inventory NOT-ASSESSED | Record RELEASED

Claims boundary: No category applicability, complete inventory, calculation correctness, emissions reduction, IFRS/SASB/ESRS compliance, audit readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE B10 | Water Conservation & Resource Stewardship Participation

B10-4 — Supplier Governance Review

Canonical source	Evidence role(s)	Task route state	Record state
B10-4 WATER GOVERNANCE REVIEW MME Mapping.docx	ACTIVITY-EVIDENCE / QUANTITY-EVIDENCE	CANDIDATE-ROUTE	RELEASED

Candidate Scope 3 category routes

Category	Relationship / state	Relevance	Activation and limitation
Cat. 1 Purchased goods and services	CONTROL-SUPPORT CANDIDATE-ROUTE	CONDITIO NAL	MB-PURCHASE / A-CAT01-PURCHASE Entity purchased the good/service in-year; cradle-to-gate boundary applies and Categories 2–8 are excluded.

Measurement, evidence and quality states

Control	Task-level state	Boundary
Method purpose	NOT-ASSESSED	Entity selects SCREENING, INVENTORY-ESTIMATION, PERFORMANCE-TRACKING, TARGET-, DISCLOSURE- or ASSURANCE-SUPPORT.
Method / factor / GWP	ENTITY- DETERMINATION	No formula, factor, GWP, allocation, estimate, avoided emission or tCO2e result is inferred from the task route.
Quality	Data quality NOT- ASSESSED	Technology, time, geography, completeness and reliability remain separate from Evidence Sufficiency and Assurance Readiness.

IFRS ISSB, SASB and conditional source connection

Domain	Controlled source / range	Relationship / state	Boundary code
GHG Protocol	SRC-02/SRC-03 category and method authority	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-ENTITY- INVENTORY
IFRS-SOURCE	S2.29(a)(i)(3), 29(a)(vi), B32–B57; B58–B63(A) only when applicable	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-MAT-ENTITY
SASB-SOURCE	SICS / SASB Standard / topic / metric kept separate	ENTITY-DETERMINATION / NO- DEFAULT-ROUTE	L-SASB-ENTITY
ESRS	SRC-17 current; SRC-18 pending scrutiny	ENTITY-DETERMINATION / CONDITIONAL	A-ESRS- JURISDICTION

QUALITY / RELEASE Routing CONDITIONAL | Evidence NOT-ASSESSED | Assurance NOT-ASSESSED | Inventory NOT-ASSESSED | Record RELEASED

Claims boundary: No category applicability, complete inventory, calculation correctness, emissions reduction, IFRS/SASB/ESRS compliance, audit readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE B11 | Sustainable Finance & Green Investment Participation

B11-1 — ESG Fund Registration

Canonical source	Evidence role(s)	Task route state	Record state
B11-1 ESG FUND REGISTRATION MME Mapping.docx	BOUNDARY-EVIDENCE / DISCLOSURE-SUPPORT	CANDIDATE-ROUTE	RELEASED

Candidate Scope 3 category routes

Category	Relationship / state	Relevance	Activation and limitation
Cat. 15 Investments	CONTROL-SUPPORT CANDIDATE-ROUTE	HIGH	MB-FINANCE / A-CAT15-FINANCIAL-ACTIVITY Applicable investment/loan activity, asset class, attribution, coverage and GHG Protocol/PCAF effective state are approved.

Measurement, evidence and quality states

Control	Task-level state	Boundary
Method purpose	NOT-ASSESSED	Entity selects SCREENING, INVENTORY-ESTIMATION, PERFORMANCE-TRACKING, TARGET-, DISCLOSURE- or ASSURANCE-SUPPORT.
Method / factor / GWP	ENTITY-DETERMINATION	No formula, factor, GWP, allocation, estimate, avoided emission or tCO2e result is inferred from the task route.
Quality	Data quality NOT-ASSESSED	Technology, time, geography, completeness and reliability remain separate from Evidence Sufficiency and Assurance Readiness.

IFRS ISSB, SASB and conditional source connection

Domain	Controlled source / range	Relationship / state	Boundary code
GHG Protocol	SRC-02/SRC-03 category and method authority	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-ENTITY-INVENTORY
IFRS-SOURCE	S2.29(a)(i)(3), 29(a)(vi), B32–B57; B58–B63(A) only when applicable	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-MAT-ENTITY
SASB-SOURCE	SICS / SASB Standard / topic / metric kept separate	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY
PCAF-A	SRC-14 2025 third edition	CONTROL-SUPPORT / CONDITIONAL	A-PCAF-A-ASSET

QUALITY / RELEASE Routing HIGH | Evidence NOT-ASSESSED | Assurance NOT-ASSESSED | Inventory NOT-ASSESSED | Record RELEASED

Claims boundary: No category applicability, complete inventory, calculation correctness, emissions reduction, IFRS/SASB/ESRS compliance, audit readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE B11 | Sustainable Finance & Green Investment Participation

B11-2 — Sustainable Loan Issuance

Canonical source	Evidence role(s)	Task route state	Record state
B11-2 SUSTAINABLE LOAN ISSUANCE MME Mapping.docx	BOUNDARY-EVIDENCE / DISCLOSURE-SUPPORT	CANDIDATE-ROUTE	RELEASED

Candidate Scope 3 category routes

Category	Relationship / state	Relevance	Activation and limitation
Cat. 15 Investments	CONTROL-SUPPORT CANDIDATE-ROUTE	HIGH	MB-FINANCE / A-CAT15-FINANCIAL-ACTIVITY Applicable investment/loan activity, asset class, attribution, coverage and GHG Protocol/PCAF effective state are approved.

Measurement, evidence and quality states

Control	Task-level state	Boundary
Method purpose	NOT-ASSESSED	Entity selects SCREENING, INVENTORY-ESTIMATION, PERFORMANCE-TRACKING, TARGET-, DISCLOSURE- or ASSURANCE-SUPPORT.
Method / factor / GWP	ENTITY-DETERMINATION	No formula, factor, GWP, allocation, estimate, avoided emission or tCO2e result is inferred from the task route.
Quality	Data quality NOT-ASSESSED	Technology, time, geography, completeness and reliability remain separate from Evidence Sufficiency and Assurance Readiness.

IFRS ISSB, SASB and conditional source connection

Domain	Controlled source / range	Relationship / state	Boundary code
GHG Protocol	SRC-02/SRC-03 category and method authority	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-ENTITY-INVENTORY
IFRS-SOURCE	S2.29(a)(i)(3), 29(a)(vi), B32–B57; B58–B63(A) only when applicable	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-MAT-ENTITY
SASB-SOURCE	SICS / SASB Standard / topic / metric kept separate	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY
PCAF-A	SRC-14 2025 third edition	CONTROL-SUPPORT / CONDITIONAL	A-PCAF-A-ASSET

QUALITY / RELEASE Routing HIGH | Evidence NOT-ASSESSED | Assurance NOT-ASSESSED | Inventory NOT-ASSESSED | Record RELEASED

Claims boundary: No category applicability, complete inventory, calculation correctness, emissions reduction, IFRS/SASB/ESRS compliance, audit readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE B11 | Sustainable Finance & Green Investment Participation

B11-3 — Green Finance Participation

Canonical source	Evidence role(s)	Task route state	Record state
B11-3 GREEN FINANCE PARTICIPATION MME Mapping.docx	BOUNDARY-EVIDENCE / DISCLOSURE-SUPPORT	CANDIDATE-ROUTE	RELEASED

Candidate Scope 3 category routes

Category	Relationship / state	Relevance	Activation and limitation
Cat. 15 Investments	CONTROL-SUPPORT CANDIDATE-ROUTE	HIGH	MB-FINANCE / A-CAT15-FINANCIAL-ACTIVITY Applicable investment/loan activity, asset class, attribution, coverage and GHG Protocol/PCAF effective state are approved.

Measurement, evidence and quality states

Control	Task-level state	Boundary
Method purpose	NOT-ASSESSED	Entity selects SCREENING, INVENTORY-ESTIMATION, PERFORMANCE-TRACKING, TARGET-, DISCLOSURE- or ASSURANCE-SUPPORT.
Method / factor / GWP	ENTITY-DETERMINATION	No formula, factor, GWP, allocation, estimate, avoided emission or tCO2e result is inferred from the task route.
Quality	Data quality NOT-ASSESSED	Technology, time, geography, completeness and reliability remain separate from Evidence Sufficiency and Assurance Readiness.

IFRS ISSB, SASB and conditional source connection

Domain	Controlled source / range	Relationship / state	Boundary code
GHG Protocol	SRC-02/SRC-03 category and method authority	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-ENTITY-INVENTORY
IFRS-SOURCE	S2.29(a)(i)(3), 29(a)(vi), B32–B57; B58–B63(A) only when applicable	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-MAT-ENTITY
SASB-SOURCE	SICS / SASB Standard / topic / metric kept separate	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY
PCAF-A	SRC-14 2025 third edition	CONTROL-SUPPORT / CONDITIONAL	A-PCAF-A-ASSET

QUALITY / RELEASE Routing HIGH | Evidence NOT-ASSESSED | Assurance NOT-ASSESSED | Inventory NOT-ASSESSED | Record RELEASED

Claims boundary: No category applicability, complete inventory, calculation correctness, emissions reduction, IFRS/SASB/ESRS compliance, audit readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE B11 | Sustainable Finance & Green Investment Participation

B11-4 — Financial ESG Disclosure

Canonical source	Evidence role(s)	Task route state	Record state
B11-4 FINANCIAL ESG DISCLOSURE MME Mapping.docx	BOUNDARY-EVIDENCE / DISCLOSURE-SUPPORT	CANDIDATE-ROUTE	RELEASED

Candidate Scope 3 category routes

Category	Relationship / state	Relevance	Activation and limitation
Cat. 15 Investments	CONTROL-SUPPORT CANDIDATE-ROUTE	HIGH	MB-FINANCE / A-CAT15-FINANCIAL-ACTIVITY Applicable investment/loan activity, asset class, attribution, coverage and GHG Protocol/PCAF effective state are approved.

Measurement, evidence and quality states

Control	Task-level state	Boundary
Method purpose	NOT-ASSESSED	Entity selects SCREENING, INVENTORY-ESTIMATION, PERFORMANCE-TRACKING, TARGET-, DISCLOSURE- or ASSURANCE-SUPPORT.
Method / factor / GWP	ENTITY-DETERMINATION	No formula, factor, GWP, allocation, estimate, avoided emission or tCO2e result is inferred from the task route.
Quality	Data quality NOT-ASSESSED	Technology, time, geography, completeness and reliability remain separate from Evidence Sufficiency and Assurance Readiness.

IFRS ISSB, SASB and conditional source connection

Domain	Controlled source / range	Relationship / state	Boundary code
GHG Protocol	SRC-02/SRC-03 category and method authority	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-ENTITY-INVENTORY
IFRS-SOURCE	S2.29(a)(i)(3), 29(a)(vi), B32–B57; B58–B63(A) only when applicable	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-MAT-ENTITY
SASB-SOURCE	SICS / SASB Standard / topic / metric kept separate	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY
PCAF-A	SRC-14 2025 third edition	CONTROL-SUPPORT / CONDITIONAL	A-PCAF-A-ASSET

QUALITY / RELEASE Routing HIGH | Evidence NOT-ASSESSED | Assurance NOT-ASSESSED | Inventory NOT-ASSESSED | Record RELEASED

Claims boundary: No category applicability, complete inventory, calculation correctness, emissions reduction, IFRS/SASB/ESRS compliance, audit readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE B12 | Insurance Governance & Trust Protection Participation

B12-1 — Insurance Policy Listing

Canonical source	Evidence role(s)	Task route state	Record state
B12-1 INSURANCE POLICY LISTING MME Mapping.docx	CONTROL-OPERATION / BOUNDARY-EVIDENCE	NO-DEFAULT-ROUTE	RELEASED

Candidate Scope 3 category routes

Category result	Relationship / state	Relevance	Basis and limitation
No defensible default category	NO-DEFAULT-ROUTE / RELEASED	NO-DEFAULT-ROUTE	An insurance policy does not automatically create Category 15; underwriting emissions are separately governed by conditional PCAF Part C.

Measurement, evidence and quality states

Control	Task-level state	Boundary
Method purpose	NOT-ASSESSED	Entity selects SCREENING, INVENTORY-ESTIMATION, PERFORMANCE-TRACKING, TARGET-, DISCLOSURE- or ASSURANCE-SUPPORT.
Method / factor / GWP	ENTITY-DETERMINATION	No formula, factor, GWP, allocation, estimate, avoided emission or tCO2e result is inferred from the task route.
Quality	Data quality NOT-ASSESSED	Technology, time, geography, completeness and reliability remain separate from Evidence Sufficiency and Assurance Readiness.

IFRS ISSB, SASB and conditional source connection

Domain	Controlled source / range	Relationship / state	Boundary code
GHG Protocol	SRC-02/SRC-03 category and method authority	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-ENTITY-INVENTORY
IFRS-SOURCE	S2.29(a)(i)(3), 29(a)(vi), B32–B57; B58–B63(A) only when applicable	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-MAT-ENTITY
SASB-SOURCE	SICS / SASB Standard / topic / metric kept separate	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY
PCAF-C	SRC-16 2025 second edition	ENTITY-DETERMINATION / CONDITIONAL	A-PCAF-C-UNDERWRITING

QUALITY / RELEASE Routing NO-DEFAULT-ROUTE | Evidence NOT-ASSESSED | Assurance NOT-ASSESSED | Inventory NOT-ASSESSED | Record RELEASED

Claims boundary: No category applicability, complete inventory, calculation correctness, emissions reduction, IFRS/SASB/ESRS compliance, audit readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE B12 | Insurance Governance & Trust Protection Participation

B12-2 — Risk Protection

Canonical source	Evidence role(s)	Task route state	Record state
B12-2 RISK PROTECTION MME Mapping.docx	CONTROL-OPERATION / BOUNDARY-EVIDENCE	NO-DEFAULT-ROUTE	RELEASED

Candidate Scope 3 category routes

Category result	Relationship / state	Relevance	Basis and limitation
No defensible default category	NO-DEFAULT-ROUTE / RELEASED	NO-DEFAULT-ROUTE	Risk protection is not a Scope 3 category; any insurance-associated emissions route requires activity and methodology gates.

Measurement, evidence and quality states

Control	Task-level state	Boundary
Method purpose	NOT-ASSESSED	Entity selects SCREENING, INVENTORY-ESTIMATION, PERFORMANCE-TRACKING, TARGET-, DISCLOSURE- or ASSURANCE-SUPPORT.
Method / factor / GWP	ENTITY-DETERMINATION	No formula, factor, GWP, allocation, estimate, avoided emission or tCO2e result is inferred from the task route.
Quality	Data quality NOT-ASSESSED	Technology, time, geography, completeness and reliability remain separate from Evidence Sufficiency and Assurance Readiness.

IFRS ISSB, SASB and conditional source connection

Domain	Controlled source / range	Relationship / state	Boundary code
GHG Protocol	SRC-02/SRC-03 category and method authority	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-ENTITY-INVENTORY
IFRS-SOURCE	S2.29(a)(i)(3), 29(a)(vi), B32–B57; B58–B63(A) only when applicable	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-MAT-ENTITY
SASB-SOURCE	SICS / SASB Standard / topic / metric kept separate	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY
PCAF-C	SRC-16 2025 second edition	ENTITY-DETERMINATION / CONDITIONAL	A-PCAF-C-UNDERWRITING

QUALITY / RELEASE Routing NO-DEFAULT-ROUTE | Evidence NOT-ASSESSED | Assurance NOT-ASSESSED | Inventory NOT-ASSESSED | Record RELEASED

Claims boundary: No category applicability, complete inventory, calculation correctness, emissions reduction, IFRS/SASB/ESRS compliance, audit readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE B12 | Insurance Governance & Trust Protection Participation

B12-3 — Claim Verification

Canonical source	Evidence role(s)	Task route state	Record state
B12-3 CLAIM VERIFICATION MME Mapping.docx	CONTROL-OPERATION / BOUNDARY-EVIDENCE	NO-DEFAULT-ROUTE	RELEASED

Candidate Scope 3 category routes

Category result	Relationship / state	Relevance	Basis and limitation
No defensible default category	NO-DEFAULT-ROUTE / RELEASED	NO-DEFAULT-ROUTE	Claim verification is a control process, not an investment or financed-emissions activity.

Measurement, evidence and quality states

Control	Task-level state	Boundary
Method purpose	NOT-ASSESSED	Entity selects SCREENING, INVENTORY-ESTIMATION, PERFORMANCE-TRACKING, TARGET-, DISCLOSURE- or ASSURANCE-SUPPORT.
Method / factor / GWP	ENTITY-DETERMINATION	No formula, factor, GWP, allocation, estimate, avoided emission or tCO ₂ e result is inferred from the task route.
Quality	Data quality NOT-ASSESSED	Technology, time, geography, completeness and reliability remain separate from Evidence Sufficiency and Assurance Readiness.

IFRS ISSB, SASB and conditional source connection

Domain	Controlled source / range	Relationship / state	Boundary code
GHG Protocol	SRC-02/SRC-03 category and method authority	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-ENTITY-INVENTORY
IFRS-SOURCE	S2.29(a)(i)(3), 29(a)(vi), B32–B57; B58–B63(A) only when applicable	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-MAT-ENTITY
SASB-SOURCE	SICS / SASB Standard / topic / metric kept separate	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY
PCAF-C	SRC-16 2025 second edition	ENTITY-DETERMINATION / CONDITIONAL	A-PCAF-C-UNDERWRITING

QUALITY / RELEASE Routing NO-DEFAULT-ROUTE | Evidence NOT-ASSESSED | Assurance NOT-ASSESSED | Inventory NOT-ASSESSED | Record RELEASED

Claims boundary: No category applicability, complete inventory, calculation correctness, emissions reduction, IFRS/SASB/ESRS compliance, audit readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE B12 | Insurance Governance & Trust Protection Participation

B12-4 — Reinsurance Collaboration

Canonical source	Evidence role(s)	Task route state	Record state
B12-4 REINSURANCE COLLABORATION MME Mapping.docx	CONTROL-OPERATION / BOUNDARY-EVIDENCE	NO-DEFAULT-ROUTE	RELEASED

Candidate Scope 3 category routes

Category result	Relationship / state	Relevance	Basis and limitation
No defensible default category	NO-DEFAULT-ROUTE / RELEASED	NO-DEFAULT-ROUTE	Reinsurance collaboration is conditionally relevant to PCAF Part C but is not automatically GHG Protocol Category 15.

Measurement, evidence and quality states

Control	Task-level state	Boundary
Method purpose	NOT-ASSESSED	Entity selects SCREENING, INVENTORY-ESTIMATION, PERFORMANCE-TRACKING, TARGET-, DISCLOSURE- or ASSURANCE-SUPPORT.
Method / factor / GWP	ENTITY-DETERMINATION	No formula, factor, GWP, allocation, estimate, avoided emission or tCO2e result is inferred from the task route.
Quality	Data quality NOT-ASSESSED	Technology, time, geography, completeness and reliability remain separate from Evidence Sufficiency and Assurance Readiness.

IFRS ISSB, SASB and conditional source connection

Domain	Controlled source / range	Relationship / state	Boundary code
GHG Protocol	SRC-02/SRC-03 category and method authority	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-ENTITY-INVENTORY
IFRS-SOURCE	S2.29(a)(i)(3), 29(a)(vi), B32–B57; B58–B63(A) only when applicable	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-MAT-ENTITY
SASB-SOURCE	SICS / SASB Standard / topic / metric kept separate	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY
PCAF-C	SRC-16 2025 second edition	ENTITY-DETERMINATION / CONDITIONAL	A-PCAF-C-UNDERWRITING

QUALITY / RELEASE Routing NO-DEFAULT-ROUTE | Evidence NOT-ASSESSED | Assurance NOT-ASSESSED | Inventory NOT-ASSESSED | Record RELEASED

Claims boundary: No category applicability, complete inventory, calculation correctness, emissions reduction, IFRS/SASB/ESRS compliance, audit readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE B13 | Waste Management & Circular Economy Participation

B13-1 — Waste Classification & Reporting

Canonical source	Evidence role(s)	Task route state	Record state
B13-1 Waste Classification & Reporting MME Mapping(2).docx	ACTIVITY-EVIDENCE / QUANTITY-EVIDENCE	CANDIDATE-ROUTE	RELEASED

Candidate Scope 3 category routes

Category	Relationship / state	Relevance	Activation and limitation
Cat. 5 Waste generated in operations	CONTROL-SUPPORT CANDIDATE-ROUTE	HIGH	MB-WASTE / A-CAT05-OPERATIONS-WASTE Waste is generated in operations; mass, material, treatment pathway, geography and third-party treatment are supported.

Measurement, evidence and quality states

Control	Task-level state	Boundary
Method purpose	NOT-ASSESSED	Entity selects SCREENING, INVENTORY-ESTIMATION, PERFORMANCE-TRACKING, TARGET-, DISCLOSURE- or ASSURANCE-SUPPORT.
Method / factor / GWP	ENTITY-DETERMINATION	No formula, factor, GWP, allocation, estimate, avoided emission or tCO2e result is inferred from the task route.
Quality	Data quality NOT-ASSESSED	Technology, time, geography, completeness and reliability remain separate from Evidence Sufficiency and Assurance Readiness.

IFRS ISSB, SASB and conditional source connection

Domain	Controlled source / range	Relationship / state	Boundary code
GHG Protocol	SRC-02/SRC-03 category and method authority	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-ENTITY-INVENTORY
IFRS-SOURCE	S2.29(a)(i)(3), 29(a)(vi), B32–B57; B58–B63(A) only when applicable	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-MAT-ENTITY
SASB-SOURCE	SICS / SASB Standard / topic / metric kept separate	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY
ESRS	SRC-17 current; SRC-18 pending scrutiny	ENTITY-DETERMINATION / CONDITIONAL	A-ESRS-JURISDICTION

QUALITY / RELEASE Routing HIGH | Evidence NOT-ASSESSED | Assurance NOT-ASSESSED | Inventory NOT-ASSESSED | Record RELEASED

Claims boundary: No category applicability, complete inventory, calculation correctness, emissions reduction, IFRS/SASB/ESRS compliance, audit readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE B13 | Waste Management & Circular Economy Participation

B13-2 — Recycling Tracking

Canonical source	Evidence role(s)	Task route state	Record state
B13-2 RECYCLING TRACKING MME Mapping(2).docx	ACTIVITY-EVIDENCE / QUANTITY-EVIDENCE	CANDIDATE-ROUTE	RELEASED

Candidate Scope 3 category routes

Category	Relationship / state	Relevance	Activation and limitation
Cat. 5 Waste generated in operations	CONTROL-SUPPORT CANDIDATE-ROUTE	HIGH	MB-WASTE / A-CAT05-OPERATIONS-WASTE Waste is generated in operations; mass, material, treatment pathway, geography and third-party treatment are supported.

Measurement, evidence and quality states

Control	Task-level state	Boundary
Method purpose	NOT-ASSESSED	Entity selects SCREENING, INVENTORY-ESTIMATION, PERFORMANCE-TRACKING, TARGET-, DISCLOSURE- or ASSURANCE-SUPPORT.
Method / factor / GWP	ENTITY-DETERMINATION	No formula, factor, GWP, allocation, estimate, avoided emission or tCO ₂ e result is inferred from the task route.
Quality	Data quality NOT-ASSESSED	Technology, time, geography, completeness and reliability remain separate from Evidence Sufficiency and Assurance Readiness.

IFRS ISSB, SASB and conditional source connection

Domain	Controlled source / range	Relationship / state	Boundary code
GHG Protocol	SRC-02/SRC-03 category and method authority	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-ENTITY-INVENTORY
IFRS-SOURCE	S2.29(a)(i)(3), 29(a)(vi), B32–B57; B58–B63(A) only when applicable	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-MAT-ENTITY
SASB-SOURCE	SICS / SASB Standard / topic / metric kept separate	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY
ESRS	SRC-17 current; SRC-18 pending scrutiny	ENTITY-DETERMINATION / CONDITIONAL	A-ESRS-JURISDICTION

QUALITY / RELEASE Routing HIGH | Evidence NOT-ASSESSED | Assurance NOT-ASSESSED | Inventory NOT-ASSESSED | Record RELEASED

Claims boundary: No category applicability, complete inventory, calculation correctness, emissions reduction, IFRS/SASB/ESRS compliance, audit readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE B13 | Waste Management & Circular Economy Participation

B13-3 — Harmless Treatment

Canonical source	Evidence role(s)	Task route state	Record state
B13-3 HARMLESS TREATMENT MME Mapping(2).docx	ACTIVITY-EVIDENCE / QUANTITY-EVIDENCE	CANDIDATE-ROUTE	RELEASED

Candidate Scope 3 category routes

Category	Relationship / state	Relevance	Activation and limitation
Cat. 5 Waste generated in operations	CONTROL-SUPPORT CANDIDATE-ROUTE	HIGH	MB-WASTE / A-CAT05-OPERATIONS-WASTE Waste is generated in operations; mass, material, treatment pathway, geography and third-party treatment are supported.

Measurement, evidence and quality states

Control	Task-level state	Boundary
Method purpose	NOT-ASSESSED	Entity selects SCREENING, INVENTORY-ESTIMATION, PERFORMANCE-TRACKING, TARGET-, DISCLOSURE- or ASSURANCE-SUPPORT.
Method / factor / GWP	ENTITY-DETERMINATION	No formula, factor, GWP, allocation, estimate, avoided emission or tCO ₂ e result is inferred from the task route.
Quality	Data quality NOT-ASSESSED	Technology, time, geography, completeness and reliability remain separate from Evidence Sufficiency and Assurance Readiness.

IFRS ISSB, SASB and conditional source connection

Domain	Controlled source / range	Relationship / state	Boundary code
GHG Protocol	SRC-02/SRC-03 category and method authority	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-ENTITY-INVENTORY
IFRS-SOURCE	S2.29(a)(i)(3), 29(a)(vi), B32–B57; B58–B63(A) only when applicable	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-MAT-ENTITY
SASB-SOURCE	SICS / SASB Standard / topic / metric kept separate	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY
ESRS	SRC-17 current; SRC-18 pending scrutiny	ENTITY-DETERMINATION / CONDITIONAL	A-ESRS-JURISDICTION

QUALITY / RELEASE Routing HIGH | Evidence NOT-ASSESSED | Assurance NOT-ASSESSED | Inventory NOT-ASSESSED | Record RELEASED

Claims boundary: No category applicability, complete inventory, calculation correctness, emissions reduction, IFRS/SASB/ESRS compliance, audit readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE B13 | Waste Management & Circular Economy Participation

B13-4 — Reuse Certification

Canonical source	Evidence role(s)	Task route state	Record state
B13-4 REUSE CERTIFICATION MME Mapping(2).docx	ACTIVITY-EVIDENCE / QUANTITY-EVIDENCE	CANDIDATE-ROUTE	RELEASED

Candidate Scope 3 category routes

Category	Relationship / state	Relevance	Activation and limitation
Cat. 5 Waste generated in operations	CONTROL-SUPPORT CANDIDATE-ROUTE	HIGH	MB-WASTE / A-CAT05-OPERATIONS-WASTE Waste is generated in operations; mass, material, treatment pathway, geography and third-party treatment are supported.
Cat. 12 End-of-life treatment of sold products	CONTROL-SUPPORT CANDIDATE-ROUTE	HIGH	MB-SOLD-EOL / A-CAT12-SOLD-EOL Product sold in-year reaches end of life; material mass, disposal pathway, geography and lifetime assumptions are approved.

Measurement, evidence and quality states

Control	Task-level state	Boundary
Method purpose	NOT-ASSESSED	Entity selects SCREENING, INVENTORY-ESTIMATION, PERFORMANCE-TRACKING, TARGET-, DISCLOSURE- or ASSURANCE-SUPPORT.
Method / factor / GWP	ENTITY-DETERMINATION	No formula, factor, GWP, allocation, estimate, avoided emission or tCO ₂ e result is inferred from the task route.
Quality	Data quality NOT-ASSESSED	Technology, time, geography, completeness and reliability remain separate from Evidence Sufficiency and Assurance Readiness.

IFRS ISSB, SASB and conditional source connection

Domain	Controlled source / range	Relationship / state	Boundary code
GHG Protocol	SRC-02/SRC-03 category and method authority	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-ENTITY-INVENTORY
IFRS-SOURCE	S2.29(a)(i)(3), 29(a)(vi), B32–B57; B58–B63(A) only when applicable	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-MAT-ENTITY
SASB-SOURCE	SICS / SASB Standard / topic / metric kept separate	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY
ESRS	SRC-17 current; SRC-18 pending scrutiny	ENTITY-DETERMINATION / CONDITIONAL	A-ESRS-JURISDICTION

QUALITY / RELEASE Routing HIGH | Evidence NOT-ASSESSED | Assurance NOT-ASSESSED | Inventory NOT-ASSESSED | Record RELEASED

Claims boundary: No category applicability, complete inventory, calculation correctness, emissions reduction, IFRS/SASB/ESRS compliance, audit readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE B14 | ESG Risk Governance & Internal Control Participation

B14-1 — ESG Risk Governance Framework

Canonical source	Evidence role(s)	Task route state	Record state
B14-1 ESG RISK GOVERNANCE FRAMEWORK MME Mapping(2).docx	CONTROL-OPERATION / DISCLOSURE-SUPPORT	NO-DEFAULT-ROUTE	RELEASED

Candidate Scope 3 category routes

Category result	Relationship / state	Relevance	Basis and limitation
No defensible default category	NO-DEFAULT-ROUTE / RELEASED	NO-DEFAULT-ROUTE	Governance architecture applies across the inventory and does not create a task-level category.

Measurement, evidence and quality states

Control	Task-level state	Boundary
Method purpose	NOT-ASSESSED	Entity selects SCREENING, INVENTORY-ESTIMATION, PERFORMANCE-TRACKING, TARGET-, DISCLOSURE- or ASSURANCE-SUPPORT.
Method / factor / GWP	ENTITY-DETERMINATION	No formula, factor, GWP, allocation, estimate, avoided emission or tCO2e result is inferred from the task route.
Quality	Data quality NOT-ASSESSED	Technology, time, geography, completeness and reliability remain separate from Evidence Sufficiency and Assurance Readiness.

IFRS ISSB, SASB and conditional source connection

Domain	Controlled source / range	Relationship / state	Boundary code
GHG Protocol	SRC-02/SRC-03 category and method authority	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-ENTITY-INVENTORY
IFRS-SOURCE	S2.29(a)(i)(3), 29(a)(vi), B32–B57; B58–B63(A) only when applicable	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-MAT-ENTITY
SASB-SOURCE	SICS / SASB Standard / topic / metric kept separate	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY
ESRS	SRC-17 current; SRC-18 pending scrutiny	ENTITY-DETERMINATION / CONDITIONAL	A-ESRS-JURISDICTION

QUALITY / RELEASE Routing NO-DEFAULT-ROUTE | Evidence NOT-ASSESSED | Assurance NOT-ASSESSED | Inventory NOT-ASSESSED | Record RELEASED

Claims boundary: No category applicability, complete inventory, calculation correctness, emissions reduction, IFRS/SASB/ESRS compliance, audit readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE B14 | ESG Risk Governance & Internal Control Participation

B14-2 — Green Asset Allocation Policy

Canonical source	Evidence role(s)	Task route state	Record state
B14-2 GREEN ASSET ALLOCATION POLICY MME Mapping(2).docx	BOUNDARY-EVIDENCE / CONTROL-OPERATION	CANDIDATE-ROUTE	RELEASED

Candidate Scope 3 category routes

Category	Relationship / state	Relevance	Activation and limitation
Cat. 15 Investments	CONTROL-SUPPORT CANDIDATE-ROUTE	CONDITIO NAL	MB-FINANCE / A-CAT15-FINANCIAL-ACTIVITY Applicable investment/loan activity, asset class, attribution, coverage and GHG Protocol/PCAF effective state are approved.

Measurement, evidence and quality states

Control	Task-level state	Boundary
Method purpose	NOT-ASSESSED	Entity selects SCREENING, INVENTORY-ESTIMATION, PERFORMANCE-TRACKING, TARGET-, DISCLOSURE- or ASSURANCE-SUPPORT.
Method / factor / GWP	ENTITY- DETERMINATION	No formula, factor, GWP, allocation, estimate, avoided emission or tCO2e result is inferred from the task route.
Quality	Data quality NOT- ASSESSED	Technology, time, geography, completeness and reliability remain separate from Evidence Sufficiency and Assurance Readiness.

IFRS ISSB, SASB and conditional source connection

Domain	Controlled source / range	Relationship / state	Boundary code
GHG Protocol	SRC-02/SRC-03 category and method authority	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-ENTITY- INVENTORY
IFRS-SOURCE	S2.29(a)(i)(3), 29(a)(vi), B32–B57; B58–B63(A) only when applicable	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-MAT-ENTITY
SASB-SOURCE	SICS / SASB Standard / topic / metric kept separate	ENTITY-DETERMINATION / NO- DEFAULT-ROUTE	L-SASB-ENTITY
PCAF-A	SRC-14 2025 third edition	CONTROL-SUPPORT / CONDITIONAL	A-PCAF-A-ASSET

QUALITY / RELEASE Routing CONDITIONAL | Evidence NOT-ASSESSED | Assurance NOT-ASSESSED | Inventory NOT-ASSESSED | Record RELEASED

Claims boundary: No category applicability, complete inventory, calculation correctness, emissions reduction, IFRS/SASB/ESRS compliance, audit readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE B14 | ESG Risk Governance & Internal Control Participation

B14-3 — Net-Zero Commitments & Roadmaps

Canonical source	Evidence role(s)	Task route state	Record state
B14-3 NET-ZERO COMMITMENTS & ROADMAPS MME Mapping(2).docx	CONTROL-OPERATION / DISCLOSURE-SUPPORT	NO-DEFAULT-ROUTE	RELEASED

Candidate Scope 3 category routes

Category result	Relationship / state	Relevance	Basis and limitation
No defensible default category	NO-DEFAULT-ROUTE / RELEASED	NO-DEFAULT-ROUTE	A net-zero commitment or roadmap does not create an inventory category or prove a reduction.

Measurement, evidence and quality states

Control	Task-level state	Boundary
Method purpose	NOT-ASSESSED	Entity selects SCREENING, INVENTORY-ESTIMATION, PERFORMANCE-TRACKING, TARGET-, DISCLOSURE- or ASSURANCE-SUPPORT.
Method / factor / GWP	ENTITY-DETERMINATION	No formula, factor, GWP, allocation, estimate, avoided emission or tCO2e result is inferred from the task route.
Quality	Data quality NOT-ASSESSED	Technology, time, geography, completeness and reliability remain separate from Evidence Sufficiency and Assurance Readiness.

IFRS ISSB, SASB and conditional source connection

Domain	Controlled source / range	Relationship / state	Boundary code
GHG Protocol	SRC-02/SRC-03 category and method authority	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-ENTITY-INVENTORY
IFRS-SOURCE	S2.29(a)(i)(3), 29(a)(vi), B32–B57; B58–B63(A) only when applicable	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-MAT-ENTITY
SASB-SOURCE	SICS / SASB Standard / topic / metric kept separate	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY
ESRS	SRC-17 current; SRC-18 pending scrutiny	ENTITY-DETERMINATION / CONDITIONAL	A-ESRS-JURISDICTION

QUALITY / RELEASE Routing NO-DEFAULT-ROUTE | Evidence NOT-ASSESSED | Assurance NOT-ASSESSED | Inventory NOT-ASSESSED | Record RELEASED

Claims boundary: No category applicability, complete inventory, calculation correctness, emissions reduction, IFRS/SASB/ESRS compliance, audit readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE B14 | ESG Risk Governance & Internal Control Participation

B14-4 — Internal Control & Audit Tracking

Canonical source	Evidence role(s)	Task route state	Record state
B14-4 INTERNAL CONTROL & AUDIT TRACKING MME Mapping(2).docx	CONTROL-OPERATION / DISCLOSURE-SUPPORT	NO-DEFAULT-ROUTE	RELEASED

Candidate Scope 3 category routes

Category result	Relationship / state	Relevance	Basis and limitation
No defensible default category	NO-DEFAULT-ROUTE / RELEASED	NO-DEFAULT-ROUTE	Internal-control and audit tracking supports testing across categories; underlying records retain their category identities.

Measurement, evidence and quality states

Control	Task-level state	Boundary
Method purpose	NOT-ASSESSED	Entity selects SCREENING, INVENTORY-ESTIMATION, PERFORMANCE-TRACKING, TARGET-, DISCLOSURE- or ASSURANCE-SUPPORT.
Method / factor / GWP	ENTITY-DETERMINATION	No formula, factor, GWP, allocation, estimate, avoided emission or tCO2e result is inferred from the task route.
Quality	Data quality NOT-ASSESSED	Technology, time, geography, completeness and reliability remain separate from Evidence Sufficiency and Assurance Readiness.

IFRS ISSB, SASB and conditional source connection

Domain	Controlled source / range	Relationship / state	Boundary code
GHG Protocol	SRC-02/SRC-03 category and method authority	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-ENTITY-INVENTORY
IFRS-SOURCE	S2.29(a)(i)(3), 29(a)(vi), B32–B57; B58–B63(A) only when applicable	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-MAT-ENTITY
SASB-SOURCE	SICS / SASB Standard / topic / metric kept separate	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY
ESRS	SRC-17 current; SRC-18 pending scrutiny	ENTITY-DETERMINATION / CONDITIONAL	A-ESRS-JURISDICTION

QUALITY / RELEASE Routing NO-DEFAULT-ROUTE | Evidence NOT-ASSESSED | Assurance NOT-ASSESSED | Inventory NOT-ASSESSED | Record RELEASED

Claims boundary: No category applicability, complete inventory, calculation correctness, emissions reduction, IFRS/SASB/ESRS compliance, audit readiness, assurance, certification or endorsement conclusion is created by this record.

PART 3 — IMPLEMENTATION, RELEASE AND CHANGE CONTROL

3.1 Controlled implementation workflow

Step	Stage	Required action
1	Source state	Resolve official source, version, effective state, jurisdiction and verification date.
2	Entity boundary	Approve reporting entity, consolidation, perimeter, period and Scope 1/2 dependency.
3	Fifteen-category screen	Assess every category; preserve NOT-APPLICABLE and exclusions with rationale.
4	Boundary design	Confirm minimum/optional boundaries, exclusions, time horizon and double-counting controls.
5	Task routing	Apply candidate/no-route logic from these Guidelines; record activation facts and limitations.
6	Method and factor	Approve category-specific method, factor/GWP, units, allocation, assumptions and versions.
7	Evidence capture	Collect activity evidence with identity, source, period, coverage, access and integrity controls.
8	Calculation and reconciliation	Execute approved transformations; reconcile categories, Scope 1/2, totals and exceptions.
9	Quality and uncertainty	Assess five indicators, limitations, sensitivity and improvement plan.
10	Disclosure routing	Apply IFRS/SASB/PCAF/ESRS only through effective and applicability states.
11	Human review	Authorised owner reviews boundary, method, evidence, result, claims and exceptions.
12	Release / supersession	Pass gates, lock versions, retain approvals and link replaced records.

3.2 Change triggers

Trigger	Required reassessment event
Official source	GHG Protocol, IFRS S2/SASB, PCAF, LSR or ESRS source changes version or effective state.
Entity boundary	Entity, consolidation approach, product mix, supply chain, investments or reporting period changes.
Category boundary	Category, optional activity, exclusion, time horizon or downstream-use assumption changes.
Method / factor	Method, factor, GWP, model, allocation, currency basis, proxy or source dataset changes.
Evidence / finding	Significant error, supplier correction, control finding, assurance finding or quality issue is identified.
Schema / access	38-field schema, identity mechanism, evidence workflow, licence or access model changes.

3.3 Release gates

Gate	Release criterion
Coverage	128/128 canonical task records reconciled; no forced Scope 3 coverage.
Source	Exact official body, title, vintage, state, identifier, URI and verification date.
Effective state	Current, early-adoption, future, jurisdictional and draft sources remain separated.
Organizational boundary	Entity, consolidation, perimeter, period and Scope 1/2 dependency controlled.
Fifteen categories	Every entity inventory records all fifteen category states and rationales.
Minimum boundary	Applicable minimum boundaries, exclusions, optional activities and gaps explicit.
Category separation	Cross-category, payment-test and Scope 1/2 double-counting controls pass.
Method	Category-specific method and purpose approved; no universal hierarchy implied.
Factor / GWP	Dataset/version, units, boundary, gases, GWP, licence and validity complete.
Data quality	Five indicators, uncertainty, limitations and improvement plan recorded.
Calculation	Formula/version, conversions, allocation, assumptions, result and reconciliation traceable.
Base year	Base year and recalculation controls complete when tracking or targets apply.
IFRS	S2 category, measurement and financed-emission ranges correct for effective state.
SASB / SICS	Industry, Standard, topic, metric and EMJ alias remain separate; no invented code.
PCAF / LSR	Conditional sources activate only for defined activities and boundaries.
ESRS	EU sources applied only through confirmed jurisdictional and legal effective states.
Schema	38-field physical interface preserved or formally versioned; logical crosswalk approved.
Evidence	Role, boundary, lineage, access, confidentiality, transformations and integrity complete.
Claims / assurance	No automated compliance, assurance, certification, endorsement or asset-conversion statement.
Review	Human approval, exceptions, change trigger, superseded record and release state retained.

APPENDIX A — OFFICIAL SOURCE CONTROL REGISTER

ID	Source	Official URI	State at 22 July 2026
SRC-01	GHG Protocol Corporate Standard	https://ghgprotocol.org/corporate-standard	CURRENT-BASELINE
SRC-02	Corporate Value Chain (Scope 3) Standard	https://ghgprotocol.org/corporate-value-chain-scope-3-standard	CURRENT-BASELINE
SRC-03	Technical Guidance for Calculating Scope 3 Emissions	https://ghgprotocol.org/sites/default/files/standards/Scope3_Calculation_Guidance_0.pdf	CURRENT-SUPPLEMENT
SRC-04	Scope 3 Revisions Phase 1 Progress Update	https://ghgprotocol.org/sites/default/files/2026-03/S3-Phase1ProgressUpdate-20260331.pdf	DRAFT-MONITORING
SRC-05	Land Sector and Removals Standard v1.1	https://ghgprotocol.org/sites/default/files/2026-06/Land-Sector-and-Removals-Standard-v1.1.pdf	CURRENT-SUPPLEMENT
SRC-06	Land Sector and Removals Guidance v1.0	https://ghgprotocol.org/sites/default/files/2026-06/Land-Sector-and-Removals-Guidance-v1.0.pdf	CURRENT-SUPPLEMENT
SRC-08	IFRS S1	https://www.ifrs.org/issued-standards/ifrs-sustainability-standards-navigator/ifrs-s1-general-requirements/	CURRENT-BASELINE
SRC-09	IFRS S2	https://www.ifrs.org/issued-standards/ifrs-sustainability-standards-navigator/ifrs-s2-climate-related-disclosures/	CURRENT-BASELINE
SRC-10	IFRS S2 December 2025 amendments	https://www.ifrs.org/content/dam/ifrs/publications/amendments/english/2025/issb-2025-1-amendments-ifrs-s2.pdf	EARLY-ADOPTION / MANDATORY-FROM-2027
SRC-11	Understanding SASB Standards	https://www.ifrs.org/issued-standards/sasb-standards/understanding-sasb-standards/	CURRENT-DISCLOSURE-SOURCE
SRC-14	PCAF Part A 2025	https://carbonaccountingfinancials.com/files/standard-launch-2025/PCAF-PartA-2025-V3-December.pdf	CONDITIONAL-SUPPLEMENT
SRC-16	PCAF Part C 2025	https://carbonaccountingfinancials.com/files/standard-launch-2025/PCAF-PartC-2025-V2.pdf	CONDITIONAL-SUPPLEMENT
SRC-17	EU Delegated Regulation 2023/2772	https://eur-lex.europa.eu/eli/reg_del/2023/2772/oj/eng	CONDITIONAL-JURISDICTION
SRC-18	EC revised ESRS delegated act C(2026) 5010	https://ec.europa.eu/finance/docs/level-2-measures/csrd-delegated-act-2026-5010_en.pdf	ADOPTED-PENDING-SCRUTINY
SRC-19	IPCC AR6 Working Group I	https://www.ipcc.ch/report/ar6/wg1/	CURRENT-SCIENTIFIC-SOURCE

APPENDIX B — CONTROLLED VOCABULARY

Term	Controlled definition
Candidate route	A possible task-to-category relationship requiring entity facts, evidence and release review.
Category applicability	Entity-owned conclusion that a category arises for a defined entity and period.
NO-DEFAULT-ROUTE	No defensible default relationship; a valid governed result, not a coverage failure.
ACTIVITY-EVIDENCE	Supports that a defined activity occurred for a defined actor, boundary and period.
QUANTITY-EVIDENCE	Supports a quantity or unit subject to coverage, validation and method approval.
FACTOR-EVIDENCE	Supports source, version and applicability of an emission factor or GWP input.
METHOD-EVIDENCE	Supports formula, model, assumptions, allocation and version.
BOUNDARY-EVIDENCE	Supports organizational, operational, value-chain, geographic or temporal boundary facts.
DISCLOSURE-SUPPORT	Supports preparation of a disclosure without establishing materiality or compliance.
ASSURANCE-SUPPORT	Prepared for authorised testing without constituting an assurance opinion.
Integrity-Controlled Evidence Object	Evidence with controlled identity, source, time, access, integrity and lineage; not immutable truth.
ENTITY-DETERMINATION	A decision reserved to authorised entity roles or appropriate professionals.

APPENDIX C — COVERAGE SUMMARY

Control field	Value
Canonical task records	128 / 128
Tasks with one or more candidate category routes	77
Tasks with governed NO-DEFAULT-ROUTE	51
Total task-to-category candidate relationships	139
Task pages	One released guideline record per canonical task
Physical interface	38 fields preserved; no silent field addition, deletion or rename
Logical extension	20 Scope 3 control groups through an approved crosswalk

Candidate relationships by category

Cat.	Official category	Task-level candidate relationships
1	Purchased goods and services	31
2	Capital goods	17
3	Fuel- and energy-related activities	12
4	Upstream transportation and distribution	7
5	Waste generated in operations	20
6	Business travel	17
7	Employee commuting	14
8	Upstream leased assets	4
9	Downstream transportation and distribution	5
10	Processing of sold products	1
11	Use of sold products	2
12	End-of-life treatment of sold products	4
13	Downstream leased assets	0
14	Franchises	0
15	Investments	5

INTERPRETATION Counts measure internal candidate-routing records only. They do not measure category applicability, inventory completeness, emissions magnitude, materiality, data quality, evidence sufficiency or assurance readiness.

CLOSING GOVERNANCE STATEMENT

GOVERNANCE STATEMENT These Guidelines govern how EMJ.NEXUS routes 128 MME task records toward candidate Scope 3 categories and evidence roles. Official sources remain controlling; entity judgements remain entity-owned; external assurance remains independent. Structured evidence can strengthen traceability and control, but it does not become an emission, reduction, standards conclusion or assurance opinion by itself.