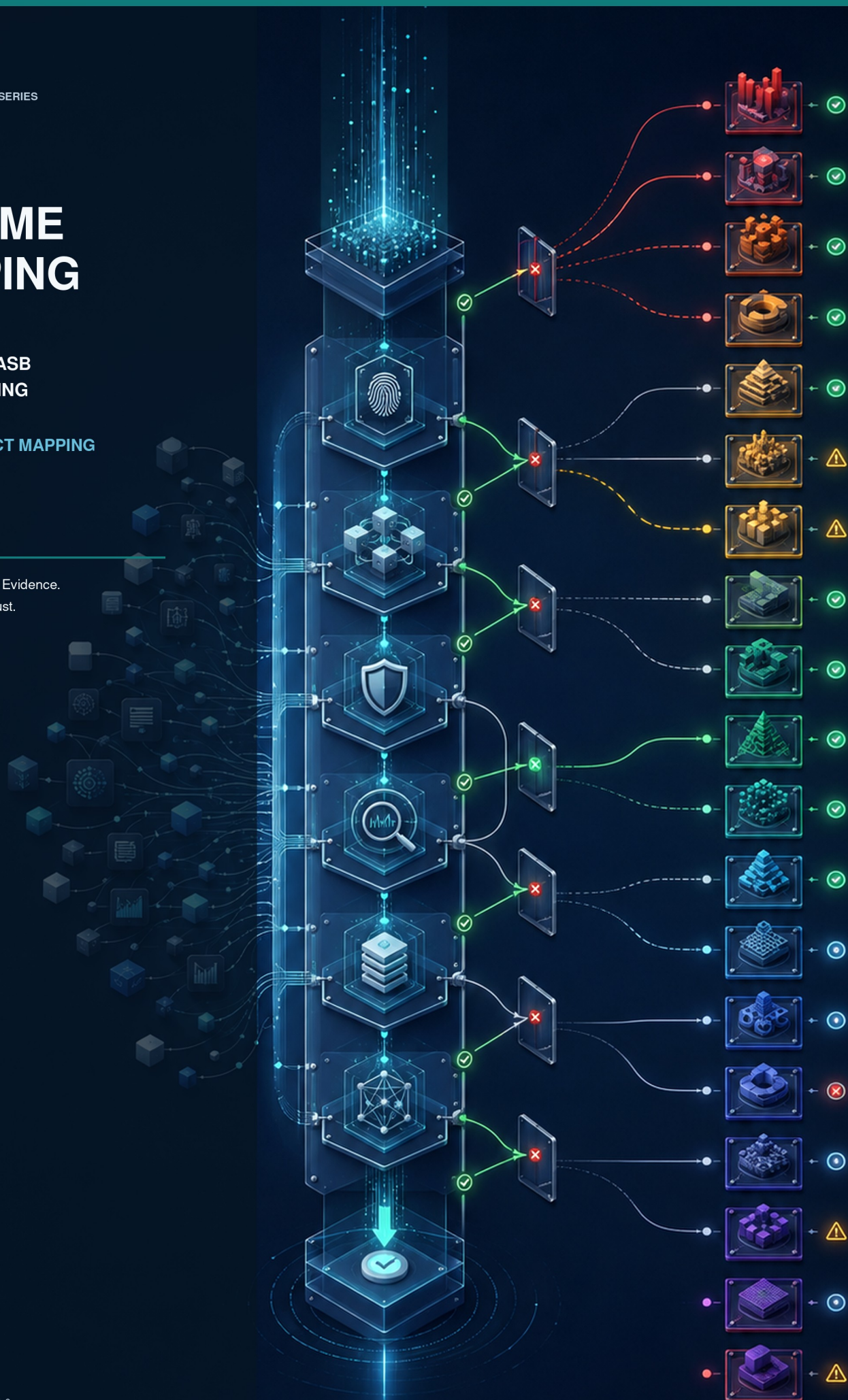


128 MME MAPPING

IFRS ISSB + SASB
DIRECT MAPPING

UN SDGs DIRECT MAPPING
GUIDELINES

From Participation to Evidence.
From Evidence to Trust.



128 MME MAPPING

IFRS ISSB + SASB — UN SDGs

DIRECT MAPPING GUIDELINES

From Participation to Evidence. From Evidence to Trust.

Governed Target support routing, contribution-claim boundaries and release control

DOCUMENT CODE	EMJ-NEXUS-128-MME-SDGS-DMG-2026
VERSION	v1.0 — Final Verified Direct Mapping Guidelines
RELEASE / VERIFICATION	22 July 2026
STATUS	FINAL — Controlled Production Governance

128/128 canonical tasks | 97 candidate-routed | 31 NO-DEFAULT-ROUTE

167 task-to-Target candidate relationships | 35 Targets in current routing footprint

Controlling master: EMJ-SDGS-EVIDENCE-GOVERNANCE-2026-MASTER / v1.1 — Final Verified Governance Master

From Participation to Evidence | From Evidence to Trust

Control field	Value
Document code	EMJ-NEXUS-128-MME-SDGS-DMG-2026
Version	v1.0 — Final Verified Direct Mapping Guidelines
Release / source verification date	22 July 2026
Controlling governance master	EMJ-SDGS-EVIDENCE-GOVERNANCE-2026-MASTER / v1.1 — Final Verified Governance Master
Canonical source inventory	128 MME Mapping records / A01-1 through B14-4
SDG authority	A/RES/70/1; A/RES/71/313; official framework after March 2026 refinement; UNSD metadata
Physical interface	Canonical 38-field MME interface preserved
Logical extension	20 SDG control groups
Effective status	FINAL — Released Direct Mapping Guidelines
GUIDELINES CONTROL These Guidelines identify conditional task-to-Target evidence relationships. They do not establish entity applicability, materiality, outputs, outcomes, official Indicator values, contribution, compliance or assurance.	

DOCUMENT MAP

Part	Controlled content
Copyright / licence	IFRS Foundation notice, end-user terms and independent derivative mapping statement
PART 0	Purpose, authority, scope exclusions and three-layer control model
PART 1	Mapping method, relationship codes, Indicator states, schema and coverage
PART 2	128 task-level SDG candidate-route records
PART 3	Implementation, Release Gates, change control and claims boundary
APPENDICES	Official sources, vocabulary, coverage and route counts

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PART 0 — PURPOSE, AUTHORITY AND SCOPE

0.1 Purpose and authority

These Guidelines apply the SDGs Evidence Governance Master to all 128 canonical MME tasks. Each task is evaluated as an evidence source, not as a pre-labelled SDG contribution. The output is a controlled candidate route or a governed NO-DEFAULT-ROUTE result.

0.2 Order of authority

Priority	Authority layer	Control effect
1	Applicable law, regulation and public-authority mandate	Controls entity obligations and official-statistics use.
2	UN General Assembly and UNSD official sources	Control Goals, Targets, Indicators and metadata.
3	Applicable organizational and reporting guidance	Supports implementation within its own scope.
4	SDGs Evidence Governance Master v1.1	Controls EMJ source states, relationships, evidence lifecycle, gates and claims.
5	These Guidelines	Control task-level candidate routing; cannot override levels 1–4.
6	Task/entity outputs	Must preserve versions, entity decisions and limitations.

0.3 Three-layer control model

Layer	Permitted content	Boundary
OFFICIAL-SDG-AUTHORITY	Goal, Target, Indicator, metadata, resolution and effective-state content.	Internal routes are not official UN classifications.
EMJ-PROPRIETARY-CONTROL	Candidate routes, evidence lineage, lifecycle states, exceptions and release gates.	Controls EMJ.NEXUS deliverables only.
ENTITY-DETERMINATION	Applicability, materiality, outputs, outcomes, Indicators, contribution, reporting and assurance.	Reserved to authorized entity roles and appropriate professionals.

0.4 Scope exclusions

- No automatic SDG alignment, achievement, contribution, impact or Indicator conclusion.
- No replacement of official statistics, entity impact evaluation, materiality or professional judgement.
- No forced route from task name, sustainability theme, IFRS paragraph, SASB topic, audit status or cryptographic integrity.
- No positive-route claim without negative-impact, safeguards, attribution and baseline controls.

PART 1 — MAPPING METHOD AND CONTROL CONTRACT

1.1 Relationship, route and quality controls

Control	Controlled values	Restriction
Relationship	ACTIVITY-EVIDENCE-CANDIDATE; OUTPUT-SUPPORT-CANDIDATE; CONDITIONAL-OUTCOME-ROUTE; CONTEXTUAL-SUPPORT; NO-DEFAULT-ROUTE	Never an automatic contribution conclusion.
Route state	CANDIDATE-ROUTE; NO-DEFAULT-ROUTE; REASSESSMENT-REQUIRED; RELEASED	RELEASED describes the record, not entity performance.
Routing Relevance	HIGH; MEDIUM; CONDITIONAL; LOW; NO-DEFAULT-ROUTE	Relationship strength only.
Evidence Sufficiency	NOT-ASSESSED; INSUFFICIENT; PARTIAL; SUFFICIENT-FOR-DEFINED-ROLE	For a named evidence role, boundary and period.
Assurance Readiness	NOT-ASSESSED; NOT-READY; READY-FOR-CONTROL-TEST; CONTROL-TESTED	Internal state only; never an assurance opinion.
Contribution	NOT-ASSESSED; INSUFFICIENT; PARTIAL-SUPPORT; ENTITY-APPROVED-CLAIM	No UN endorsement or automatic assurance.

1.2 Indicator relationship codes

Code	Controlled meaning
DIRECT-MEASUREMENT-CANDIDATE	Potential exact relationship requiring full official metadata and method validation.
PARTIAL-DATA-SUPPORT	Entity evidence may supply a component or aggregation input; it is not the global Indicator.
PROXY-ONLY	Related entity metric that differs from the official Indicator.
CONTEXT-ONLY	Indicator informs interpretation but the task supplies no measurement data.
NO-CORPORATE-EQUIVALENCE	National, population, public-policy or system Indicator cannot be represented by the task metric.
NOT-DETERMINED	No current metadata-based review; default state.

1.3 Mandatory evidence-chain contract

Stage	Required record	Default
Activity evidence	Actor, action, identity, time, source, place, boundary and integrity	CANONICAL-TASK-EVIDENCE

Stage	Required record	Default
Output	Immediate deliverable, unit, quantity, coverage, recipient and quality	NOT-ASSESSED
Outcome	Change, affected people/planet, baseline, time, causal mechanism and uncertainty	NOT-ASSESSED
Target support	Exact Target, actor condition, relationship, activation facts and limitation	CANDIDATE or NO-DEFAULT-ROUTE
Indicator relationship	Official Indicator, metadata, relationship state, disaggregation and equivalence limitation	NOT-DETERMINED
Contribution	Attribution, additionality, other actors, adverse impacts and entity approval	CONTRIBUTION-NOT-ASSESSED

1.4 38-field physical interface and 20-group logical extension

The canonical 38-field physical interface is preserved. No new physical column is created by these Guidelines. The following 20 groups are controlled logical extensions and require an approved crosswalk or a formally versioned physical-schema change.

Group	Logical extension	Group	Logical extension
01	Record identity	02	Official source locator
03	Goal and Target identity	04	Indicator relationship
05	Actor and authority context	06	Entity and activity boundary
07	Affected stakeholder / beneficiary	08	Activity evidence
09	Output definition	10	Outcome hypothesis
11	Impact pathway	12	Baseline and counterfactual
13	Contribution, attribution and additionality	14	Negative impact and safeguards
15	Disaggregation and LNOB	16	Cross-framework bridge
17	Entity decisions	18	Independent quality states
19	Ownership, review and exception	20	Release, claims and change

1.5 Module coverage

Module	Module name	Tasks
A01	Exhibition Participation	4
A02	Charity Activities	4
A03	Campus Module	4
A04	Employee ESG Tasks Module	4

Module	Module name	Tasks
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

Module	Module name	Tasks
B14	ESG Risk Governance & Internal Control Participation	4

PART 2 — 128 TASK-LEVEL SDG CANDIDATE ROUTES

Part 2 routing snapshot

Control result	Count	Governance meaning
Canonical task records	128	Complete task inventory; coverage does not require a Target route.
Tasks with candidate routes	97	At least one conditional task-to-Target evidence relationship.
Tasks with NO-DEFAULT-ROUTE	31	No defensible default relationship; valid released result.
Candidate relationships	167	Relationship count only; not outcomes, Indicators or contribution magnitude.
Targets in current footprint	35	Current 128 MME design footprint; 169-Target universe remains governed by the Master.

Candidate-routing footprint by Target

Target	Routes	Target	Routes
Target 1.5	2	Target 2.1	1
Target 2.4	5	Target 3.4	6
Target 4.7	8	Target 6.3	1
Target 6.4	6	Target 6.6	1
Target 7.2	4	Target 7.3	7
Target 8.7	7	Target 8.8	5
Target 8.9	1	Target 9.3	1
Target 9.4	13	Target 11.2	4
Target 11.3	3	Target 11.4	1
Target 11.6	2	Target 12.2	15
Target 12.3	3	Target 12.4	2
Target 12.5	10	Target 12.6	21
Target 12.7	2	Target 12.8	12
Target 13.1	2	Target 13.2	2

Target	Routes	Target	Routes
Target 13.3	2	Target 14.1	2
Target 15.1	4	Target 16.6	3
Target 16.7	2	Target 17.3	4
Target 17.17	3	—	—
READING RULE A route count indicates repeated candidate evidence relationships. It does not show Target relevance, materiality, outcome quality, contribution size or assurance.			

A01-1 — Green Ticket

A01 | Exhibition Participation | Events & Public Engagement

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

Candidate SDG Target support routes

Target result	Relationship / state	Relevance	Basis and limitation
No defensible default Target	NO-DEFAULT-ROUTE / RELEASED	NO-DEFAULT-ROUTE	Ticket or event-entry evidence establishes participation only; it does not establish learning, awareness, planning influence or a target outcome.

Evidence lifecycle and independent decision states

Control	Task-level state	Control	Task-level state
Activity evidence	CANONICAL-TASK-EVIDENCE	Output	NOT-ASSESSED
Outcome	NOT-ASSESSED	Target support	NO-DEFAULT-ROUTE
Indicator relationship	NOT-DETERMINED	Contribution	CONTRIBUTION-NOT-ASSESSED
Materiality	MATERIALITY-NOT-ASSESSED	Evidence / assurance	SUFFICIENCY NOT-ASSESSED / READINESS NOT-ASSESSED

UN authority and IFRS ISSB / SASB source boundary

Domain	Controlled source / range	Relationship / state	Boundary
UN Target authority	UN-SDG-01 / No Target route	NO-DEFAULT-ROUTE	Exact Target text and actor conditions prevail.
UN Indicator authority	UN-SDG-02/03 / none	ENTITY-DETERMINATION	Official metadata required; no corporate equivalence by default.
IFRS ISSB	IFRS S1: S1.45, S1.46, S1.50, S1.52, S1.53, S1.55, S1.58; IFRS S2: S2.27, S2.28, S2.32, S2.33, S2.34, S2.37	DISCLOSURE-CONTEXT / ENTITY-DETERMINATION	No SDG Target, outcome or contribution authority.
SASB / SICS	Topics: Community Relations; Customer Welfare; Employee Engagement (+2 more) Candidate sectors: Technology & Communications; Financials; Services (+4 more)	INDUSTRY-CONTEXT / ENTITY-DETERMINATION	Standard, topic, metric, sector and EMJ alias remain separate.

CLAIMS BOUNDARY Task completion, a candidate route, a hash, an entity metric or a released record does not establish SDG alignment, outcome, contribution, official Indicator performance, compliance or assurance.

A01-2 — Public-Welfare Interaction

A01 | Exhibition Participation | Events & Public Engagement

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 SDG Target support routes

Target result	Relationship / state	Relevance	Basis and limitation
No defensible default Target	NO-DEFAULT-ROUTE / RELEASED	NO-DEFAULT-ROUTE	A generic public-welfare interaction has no defined SDG issue, beneficiary, output or outcome pathway.

Evidence lifecycle and independent decision states

Control	Task-level state	Control	Task-level state
Activity evidence	CANONICAL-TASK-EVIDENCE	Output	NOT-ASSESSED
Outcome	NOT-ASSESSED	Target support	NO-DEFAULT-ROUTE
Indicator relationship	NOT-DETERMINED	Contribution	CONTRIBUTION-NOT-ASSESSED
Materiality	MATERIALITY-NOT-ASSESSED	Evidence / assurance	SUFFICIENCY NOT-ASSESSED / READINESS NOT-ASSESSED

UN authority and IFRS ISSB / SASB source boundary

Domain	Controlled source / range	Relationship / state	Boundary
UN Target authority	UN-SDG-01 / No Target route	NO-DEFAULT-ROUTE	Exact Target text and actor conditions prevail.
UN Indicator authority	UN-SDG-02/03 / none	ENTITY-DETERMINATION	Official metadata required; no corporate equivalence by default.
IFRS ISSB	IFRS S1: S1.45, S1.46, S1.50, S1.52, S1.53, S1.55, S1.58; IFRS S2: S2.27, S2.28, S2.32, S2.33, S2.34, S2.37	DISCLOSURE-CONTEXT / ENTITY-DETERMINATION	No SDG Target, outcome or contribution authority.
SASB / SICS	Topics: Community Relations; Stakeholder Engagement; Employee Engagement & DEI Candidate sectors: Technology & Communications; Financials; Services (+4 more)	INDUSTRY-CONTEXT / ENTITY-DETERMINATION	Standard, topic, metric, sector and EMJ alias remain separate.

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A01-3 — Eco-Cup (One-Day)

A01 | Exhibition Participation | Events & Public Engagement

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

Candidate SDG Target support routes

Target	Relationship / state	Relevance	Activation and limitation
12.5 By 2030, substantially reduce waste generation through prevention, reduction, recycling and...	OUTPUT-SUPPORT-CANDIDATE / CANDIDATE-ROUTE	MEDIUM	Waste/material type, mass or verified reuse unit, baseline, prevention/reduction/recycling/reuse pathway, geography and period are supported. Indicator: PARTIAL-DATA-SUPPORT; 12.5.1.
12.8 By 2030, ensure that people everywhere have the relevant information and awareness for sust...	ACTIVITY-EVIDENCE-CANDIDATE / CANDIDATE-ROUTE	MEDIUM	Defined sustainable-development or lifestyle information, audience, delivery, reach and awareness or learning outcome are evidenced. Indicator: NO-CORPORATE-EQUIVALENCE; 12.8.1.

Evidence lifecycle and independent decision states

Control	Task-level state	Control	Task-level state
Activity evidence	CANONICAL-TASK-EVIDENCE	Output	NOT-ASSESSED
Outcome	NOT-ASSESSED	Target support	CANDIDATE-SUPPORT / ENTITY-DETERMINATION
Indicator relationship	NO-CORPORATE-EQUIVALENCE / PARTIAL-DATA-SUPPORT	Contribution	CONTRIBUTION-NOT-ASSESSED
Materiality	MATERIALITY-NOT-ASSESSED	Evidence / assurance	SUFFICIENCY NOT-ASSESSED / READINESS NOT-ASSESSED

UN authority and IFRS ISSB / SASB source boundary

Domain	Controlled source / range	Relationship / state	Boundary
UN Target authority	UN-SDG-01 / 12.5, 12.8	CANDIDATE / ENTITY-DETERMINATION	Exact Target text and actor conditions prevail.
UN Indicator authority	UN-SDG-02/03 / 12.5.1, 12.8.1	ENTITY-DETERMINATION	Official metadata required; no corporate equivalence by default.
IFRS ISSB	IFRS S1: S1.45, S1.46, S1.50, S1.52, S1.53, S1.55, S1.58; IFRS S2: S2.27, S2.28, S2.29, S2.32, S2.33, S2.34, S2.37	DISCLOSURE-CONTEXT / ENTITY-DETERMINATION	No SDG Target, outcome or contribution authority.

Domain	Controlled source / range	Relationship / state	Boundary
SASB / SICS	Topics: Waste Management & Resource Recovery; Packaging & Lifecycle Management; Materials Sourcing & Resource Efficiency (+1 more) Candidate sectors: Food & Beverage; Services; Consumer Goods (+2 more)	INDUSTRY-CONTEXT / ENTITY-DETERMINATION	Standard, topic, metric, sector and EMJ alias remain separate.
CLAIMS BOUNDARY Task completion, a candidate route, a hash, an entity metric or a released record does not establish SDG alignment, outcome, contribution, official Indicator performance, compliance or assurance.			

A01-4 — Sustainability Map

A01 | Exhibition Participation | Events & Public Engagement

Canonical source	Evidence role(s)	Task route state	Record state
A01-4 Sustainability Map MME Mapping(1).docx	ACTIVITY-EVIDENCE / GOVERNANCE-SUPPORT	CANDIDATE-ROUTE	RELEASED

Candidate SDG Target support routes

Target	Relationship / state	Relevance	Activation and limitation
12.8 By 2030, ensure that people everywhere have the relevant information and awareness for sust...	ACTIVITY-EVIDENCE-CANDIDATE / CANDIDATE-ROUTE	MEDIUM	Defined sustainable-development or lifestyle information, audience, delivery, reach and awareness or learning outcome are evidenced. Indicator: NO-CORPORATE-EQUIVALENCE; 12.8.1.
11.3 By 2030, enhance inclusive and sustainable urbanization and capacity for participatory, int...	CONTEXTUAL-SUPPORT / CANDIDATE-ROUTE	CONDITIONAL	An authorized urban-planning process, affected population, inclusive participation mechanism, decision linkage and documented influence are supported. Indicator: NO-CORPORATE-EQUIVALENCE; 11.3.1, 11.3.2.

Evidence lifecycle and independent decision states

Control	Task-level state	Control	Task-level state
Activity evidence	CANONICAL-TASK-EVIDENCE	Output	NOT-ASSESSED
Outcome	NOT-ASSESSED	Target support	CANDIDATE-SUPPORT / ENTITY-DETERMINATION
Indicator relationship	NO-CORPORATE-EQUIVALENCE	Contribution	CONTRIBUTION-NOT-ASSESSED
Materiality	MATERIALITY-NOT-ASSESSED	Evidence / assurance	SUFFICIENCY NOT-ASSESSED / READINESS NOT-ASSESSED

UN authority and IFRS ISSB / SASB source boundary

Domain	Controlled source / range	Relationship / state	Boundary
UN Target authority	UN-SDG-01 / 12.8, 11.3	CANDIDATE / ENTITY-DETERMINATION	Exact Target text and actor conditions prevail.
UN Indicator authority	UN-SDG-02/03 / 11.3.1, 11.3.2, 12.8.1	ENTITY-DETERMINATION	Official metadata required; no corporate equivalence by default.
IFRS ISSB	IFRS S1: S1.45, S1.46, S1.50, S1.52, S1.53, S1.55, S1.58; IFRS S2: S2.22, S2.23, S2.27, S2.28, S2.32, S2.33, S2.34, S2.37	DISCLOSURE-CONTEXT / ENTITY-DETERMINATION	No SDG Target, outcome or contribution authority.

Domain	Controlled source / range	Relationship / state	Boundary
SASB / SICS	Topics: Stakeholder Engagement & Community Relations; Customer Welfare & Product Lifecycle Awareness; Public Awareness & Sustainability Education Candidate sectors: Education Services & Academic Venues; Professional & Technical Services; Consumer Services & Retail Brands (+1 more)	INDUSTRY-CONTEXT / ENTITY-DETERMINATION	Standard, topic, metric, sector and EMJ alias remain separate.
CLAIMS BOUNDARY Task completion, a candidate route, a hash, an entity metric or a released record does not establish SDG alignment, outcome, contribution, official Indicator performance, compliance or assurance.			

A02-1 — Blood Donation

A02 | Charity Activities | Community & Social Impact

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 SDG Target support routes

Target result	Relationship / state	Relevance	Basis and limitation
No defensible default Target	NO-DEFAULT-ROUTE / RELEASED	NO-DEFAULT-ROUTE	Blood-donation participation is not equivalent to universal health coverage or an official population health indicator.

Evidence lifecycle and independent decision states

Control	Task-level state	Control	Task-level state
Activity evidence	CANONICAL-TASK-EVIDENCE	Output	NOT-ASSESSED
Outcome	NOT-ASSESSED	Target support	NO-DEFAULT-ROUTE
Indicator relationship	NOT-DETERMINED	Contribution	CONTRIBUTION-NOT-ASSESSED
Materiality	MATERIALITY-NOT-ASSESSED	Evidence / assurance	SUFFICIENCY NOT-ASSESSED / READINESS NOT-ASSESSED

UN authority and IFRS ISSB / SASB source boundary

Domain	Controlled source / range	Relationship / state	Boundary
UN Target authority	UN-SDG-01 / No Target route	NO-DEFAULT-ROUTE	Exact Target text and actor conditions prevail.
UN Indicator authority	UN-SDG-02/03 / none	ENTITY-DETERMINATION	Official metadata required; no corporate equivalence by default.
IFRS ISSB	IFRS S1: S1.45, S1.46, S1.50, S1.52, S1.53, S1.55, S1.58; IFRS S2: no direct paragraph route in canonical task source	DISCLOSURE-CONTEXT / ENTITY-DETERMINATION	No SDG Target, outcome or contribution authority.
SASB / SICS	Topics: Community Relations; Employee Health, Safety and Well-being; Human Capital Management (+2 more) Candidate sectors: Healthcare; Services; Financials (+4 more)	INDUSTRY-CONTEXT / ENTITY-DETERMINATION	Standard, topic, metric, sector and EMJ alias remain separate.

CLAIMS BOUNDARY Task completion, a candidate route, a hash, an entity metric or a released record does not establish SDG alignment, outcome, contribution, official Indicator performance, compliance or assurance.

A02-2 — Public Welfare Lecture

A02 | Charity Activities | Community & Social Impact

Canonical source	Evidence role(s)	Task route state	Record state
A02-2 Public Welfare Lecture MME Mapping(1).docx	ACTIVITY-EVIDENCE	CANDIDATE-ROUTE	RELEASED

Candidate SDG Target support routes

Target	Relationship / state	Relevance	Activation and limitation
4.7 By 2030, ensure that all learners acquire the knowledge and skills needed to promote sustain...	ACTIVITY-EVIDENCE-CANDIDATE / CANDIDATE-ROUTE	MEDIUM	Defined learners, curriculum or learning content, delivery, participation and a knowledge or skills assessment are evidenced. Indicator: NO-CORPORATE-EQUIVALENCE; 4.7.1.
12.8 By 2030, ensure that people everywhere have the relevant information and awareness for sust...	ACTIVITY-EVIDENCE-CANDIDATE / CANDIDATE-ROUTE	MEDIUM	Defined sustainable-development or lifestyle information, audience, delivery, reach and awareness or learning outcome are evidenced. Indicator: NO-CORPORATE-EQUIVALENCE; 12.8.1.

Evidence lifecycle and independent decision states

Control	Task-level state	Control	Task-level state
Activity evidence	CANONICAL-TASK-EVIDENCE	Output	NOT-ASSESSED
Outcome	NOT-ASSESSED	Target support	CANDIDATE-SUPPORT / ENTITY-DETERMINATION
Indicator relationship	NO-CORPORATE-EQUIVALENCE	Contribution	CONTRIBUTION-NOT-ASSESSED
Materiality	MATERIALITY-NOT-ASSESSED	Evidence / assurance	SUFFICIENCY NOT-ASSESSED / READINESS NOT-ASSESSED

UN authority and IFRS ISSB / SASB source boundary

Domain	Controlled source / range	Relationship / state	Boundary
UN Target authority	UN-SDG-01 / 4.7, 12.8	CANDIDATE / ENTITY-DETERMINATION	Exact Target text and actor conditions prevail.
UN Indicator authority	UN-SDG-02/03 / 12.8.1, 4.7.1	ENTITY-DETERMINATION	Official metadata required; no corporate equivalence by default.
IFRS ISSB	IFRS S1: S1.45, S1.46, S1.50, S1.52, S1.53, S1.58; IFRS S2: S2.22, S2.23, S2.27, S2.28, S2.33, S2.34	DISCLOSURE-CONTEXT / ENTITY-DETERMINATION	No SDG Target, outcome or contribution authority.

Domain	Controlled source / range	Relationship / state	Boundary
SASB / SICS	Topics: Community Relations; Human Capital Management; Stakeholder Engagement (+2 more) Candidate sectors: Education Services; Healthcare; Government Services (+6 more)	INDUSTRY-CONTEXT / ENTITY-DETERMINATION	Standard, topic, metric, sector and EMJ alias remain separate.
CLAIMS BOUNDARY Task completion, a candidate route, a hash, an entity metric or a released record does not establish SDG alignment, outcome, contribution, official Indicator performance, compliance or assurance.			

A02-3 — Mountain / Beach Cleanup

A02 | Charity Activities | Community & Social Impact

Canonical source	Evidence role(s)	Task route state	Record state
A02-3 Mountain _ Beach Cleanup MME Mapping(1).docx	BOUNDARY-EVIDENCE / QUANTITY-EVIDENCE	CANDIDATE-ROUTE	RELEASED

Candidate SDG Target support routes

Target	Relationship / state	Relevance	Activation and limitation
12.5 By 2030, substantially reduce waste generation through prevention, reduction, recycling and...	OUTPUT-SUPPORT-CANDIDATE / CANDIDATE-ROUTE	MEDIUM	Waste/material type, mass or verified reuse unit, baseline, prevention/reduction/recycling/reuse pathway, geography and period are supported. Indicator: PARTIAL-DATA-SUPPORT; 12.5.1.
14.1 By 2025, prevent and significantly reduce marine pollution of all kinds, in particular from...	CONDITIONAL-OUTCOME-ROUTE / CANDIDATE-ROUTE	CONDITIONAL	Marine/coastal location, pollutant or debris type, measured quantity, land-based source or pathway, intervention and water/ecosystem outcome are controlled. Indicator: PARTIAL-DATA-SUPPORT; 14.1.1.
15.1 By 2020, ensure the conservation, restoration and sustainable use of terrestrial and inland...	CONDITIONAL-OUTCOME-ROUTE / CANDIDATE-ROUTE	CONDITIONAL	A defined terrestrial or inland-water ecosystem, conservation/restoration action, location, baseline and ecological outcome are supported; visitation is insufficient. Indicator: PARTIAL-DATA-SUPPORT; 15.1.1, 15.1.2.

Evidence lifecycle and independent decision states

Control	Task-level state	Control	Task-level state
Activity evidence	CANONICAL-TASK-EVIDENCE	Output	NOT-ASSESSED
Outcome	NOT-ASSESSED	Target support	CANDIDATE-SUPPORT / ENTITY-DETERMINATION
Indicator relationship	PARTIAL-DATA-SUPPORT	Contribution	CONTRIBUTION-NOT-ASSESSED
Materiality	MATERIALITY-NOT-ASSESSED	Evidence / assurance	SUFFICIENCY NOT-ASSESSED / READINESS NOT-ASSESSED

UN authority and IFRS ISSB / SASB source boundary

Domain	Controlled source / range	Relationship / state	Boundary
UN Target authority	UN-SDG-01 / 12.5, 14.1, 15.1	CANDIDATE / ENTITY-DETERMINATION	Exact Target text and actor conditions prevail.

Domain	Controlled source / range	Relationship / state	Boundary
UN Indicator authority	UN-SDG-02/03 / 12.5.1, 14.1.1, 15.1.1, 15.1.2	ENTITY-DETERMINATION	Official metadata required; no corporate equivalence by default.
IFRS ISSB	IFRS S1: S1.45, S1.46, S1.50, S1.52, S1.53, S1.55, S1.58; IFRS S2: S2.27, S2.28, S2.29, S2.33, S2.34	DISCLOSURE-CONTEXT / ENTITY-DETERMINATION	No SDG Target, outcome or contribution authority.
SASB / SICS	Topics: Waste Management; Ecological Impacts; Community Relations (+3 more) Candidate sectors: Services; Infrastructure; Resource Transformation (+5 more)	INDUSTRY-CONTEXT / ENTITY-DETERMINATION	Standard, topic, metric, sector and EMJ alias remain separate.
CLAIMS BOUNDARY Task completion, a candidate route, a hash, an entity metric or a released record does not establish SDG alignment, outcome, contribution, official Indicator performance, compliance or assurance.			

A02-4 — Public Welfare Run

A02 | Charity Activities | Community & Social Impact

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 SDG Target support routes

Target result	Relationship / state	Relevance	Basis and limitation
No defensible default Target	NO-DEFAULT-ROUTE / RELEASED	NO-DEFAULT-ROUTE	Participation in a public-welfare run does not by itself establish a health, inclusion or urban-planning outcome.

Evidence lifecycle and independent decision states

Control	Task-level state	Control	Task-level state
Activity evidence	CANONICAL-TASK-EVIDENCE	Output	NOT-ASSESSED
Outcome	NOT-ASSESSED	Target support	NO-DEFAULT-ROUTE
Indicator relationship	NOT-DETERMINED	Contribution	CONTRIBUTION-NOT-ASSESSED
Materiality	MATERIALITY-NOT-ASSESSED	Evidence / assurance	SUFFICIENCY NOT-ASSESSED / READINESS NOT-ASSESSED

UN authority and IFRS ISSB / SASB source boundary

Domain	Controlled source / range	Relationship / state	Boundary
UN Target authority	UN-SDG-01 / No Target route	NO-DEFAULT-ROUTE	Exact Target text and actor conditions prevail.
UN Indicator authority	UN-SDG-02/03 / none	ENTITY-DETERMINATION	Official metadata required; no corporate equivalence by default.
IFRS ISSB	IFRS S1: S1.45, S1.46, S1.50, S1.52, S1.53, S1.55, S1.58; IFRS S2: S2.27, S2.28, S2.33, S2.34	DISCLOSURE-CONTEXT / ENTITY-DETERMINATION	No SDG Target, outcome or contribution authority.
SASB / SICS	Topics: Community Relations; Employee Health, Safety and Well-being; Human Capital Management (+3 more) Candidate sectors: Healthcare; Services; Financials (+5 more)	INDUSTRY-CONTEXT / ENTITY-DETERMINATION	Standard, topic, metric, sector and EMJ alias remain separate.

CLAIMS BOUNDARY Task completion, a candidate route, a hash, an entity metric or a released record does not establish SDG alignment, outcome, contribution, official Indicator performance, compliance or assurance.

A03-1 — ESG Campus Mapping

A03 | Campus Module | Education & Campus Engagement

Canonical source	Evidence role(s)	Task route state	Record state
A03-1 ESG CAMPUS MAPPING MME Mapping(1).docx	ACTIVITY-EVIDENCE / GOVERNANCE-SUPPORT	CANDIDATE-ROUTE	RELEASED

Candidate SDG Target support routes

Target	Relationship / state	Relevance	Activation and limitation
4.7 By 2030, ensure that all learners acquire the knowledge and skills needed to promote sustain...	ACTIVITY-EVIDENCE-CANDIDATE / CANDIDATE-ROUTE	MEDIUM	Defined learners, curriculum or learning content, delivery, participation and a knowledge or skills assessment are evidenced. Indicator: NO-CORPORATE-EQUIVALENCE; 4.7.1.
11.3 By 2030, enhance inclusive and sustainable urbanization and capacity for participatory, int...	CONTEXTUAL-SUPPORT / CANDIDATE-ROUTE	CONDITIONAL	An authorized urban-planning process, affected population, inclusive participation mechanism, decision linkage and documented influence are supported. Indicator: NO-CORPORATE-EQUIVALENCE; 11.3.1, 11.3.2.

Evidence lifecycle and independent decision states

Control	Task-level state	Control	Task-level state
Activity evidence	CANONICAL-TASK-EVIDENCE	Output	NOT-ASSESSED
Outcome	NOT-ASSESSED	Target support	CANDIDATE-SUPPORT / ENTITY-DETERMINATION
Indicator relationship	NO-CORPORATE-EQUIVALENCE	Contribution	CONTRIBUTION-NOT-ASSESSED
Materiality	MATERIALITY-NOT-ASSESSED	Evidence / assurance	SUFFICIENCY NOT-ASSESSED / READINESS NOT-ASSESSED

UN authority and IFRS ISSB / SASB source boundary

Domain	Controlled source / range	Relationship / state	Boundary
UN Target authority	UN-SDG-01 / 4.7, 11.3	CANDIDATE / ENTITY-DETERMINATION	Exact Target text and actor conditions prevail.
UN Indicator authority	UN-SDG-02/03 / 11.3.1, 11.3.2, 4.7.1	ENTITY-DETERMINATION	Official metadata required; no corporate equivalence by default.
IFRS ISSB	IFRS S1: S1.45, S1.46, S1.50, S1.52, S1.53, S1.58; IFRS S2: S2.22, S2.23, S2.27, S2.28	DISCLOSURE-CONTEXT / ENTITY-DETERMINATION	No SDG Target, outcome or contribution authority.

Domain	Controlled source / range	Relationship / state	Boundary
SASB / SICS	Topics: Human Capital Management; Energy Management; Waste Management (+2 more) Candidate sectors: Services (Education Services & Academic Venues); Infrastructure; Healthcare (+1 more)	INDUSTRY-CONTEXT / ENTITY-DETERMINATION	Standard, topic, metric, sector and EMJ alias remain separate.
CLAIMS BOUNDARY Task completion, a candidate route, a hash, an entity metric or a released record does not establish SDG alignment, outcome, contribution, official Indicator performance, compliance or assurance.			

A03-2 — One-Day Low-Carbon Challenge

A03 | Campus Module | Education & Campus Engagement

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

Candidate SDG Target support routes

Target	Relationship / state	Relevance	Activation and limitation
12.8 By 2030, ensure that people everywhere have the relevant information and awareness for sust...	ACTIVITY-EVIDENCE-CANDIDATE / CANDIDATE-ROUTE	MEDIUM	Defined sustainable-development or lifestyle information, audience, delivery, reach and awareness or learning outcome are evidenced. Indicator: NO-CORPORATE-EQUIVALENCE; 12.8.1.
13.3 Improve education, awareness-raising and human and institutional capacity on climate change...	ACTIVITY-EVIDENCE-CANDIDATE / CANDIDATE-ROUTE	MEDIUM	Climate-specific education, awareness, mitigation/adaptation capacity content, audience and learning or capacity outcome are supported. Indicator: NO-CORPORATE-EQUIVALENCE; 13.3.1.

Evidence lifecycle and independent decision states

Control	Task-level state	Control	Task-level state
Activity evidence	CANONICAL-TASK-EVIDENCE	Output	NOT-ASSESSED
Outcome	NOT-ASSESSED	Target support	CANDIDATE-SUPPORT / ENTITY-DETERMINATION
Indicator relationship	NO-CORPORATE-EQUIVALENCE	Contribution	CONTRIBUTION-NOT-ASSESSED
Materiality	MATERIALITY-NOT-ASSESSED	Evidence / assurance	SUFFICIENCY NOT-ASSESSED / READINESS NOT-ASSESSED

UN authority and IFRS ISSB / SASB source boundary

Domain	Controlled source / range	Relationship / state	Boundary
UN Target authority	UN-SDG-01 / 12.8, 13.3	CANDIDATE / ENTITY-DETERMINATION	Exact Target text and actor conditions prevail.
UN Indicator authority	UN-SDG-02/03 / 12.8.1, 13.3.1	ENTITY-DETERMINATION	Official metadata required; no corporate equivalence by default.
IFRS ISSB	IFRS S1: S1.45, S1.46, S1.50, S1.52, S1.53, S1.58; IFRS S2: S2.22, S2.23, S2.27, S2.28, S2.33, S2.34	DISCLOSURE-CONTEXT / ENTITY-DETERMINATION	No SDG Target, outcome or contribution authority.

Domain	Controlled source / range	Relationship / state	Boundary
SASB / SICS	Topics: Energy Management; Transportation Management; Climate Strategy (+3 more) Candidate sectors: Services (Education Services & Academic Venues); Technology & Communications; Consumer Goods & Retail (+2 more)	INDUSTRY-CONTEXT / ENTITY-DETERMINATION	Standard, topic, metric, sector and EMJ alias remain separate.
CLAIMS BOUNDARY Task completion, a candidate route, a hash, an entity metric or a released record does not establish SDG alignment, outcome, contribution, official Indicator performance, compliance or assurance.			

A03-3 — Sustainability Hiking

A03 | Campus Module | Education & Campus Engagement

Canonical source	Evidence role(s)	Task route state	Record state
A03-3 SUSTAINABILITY HIKING MME Mapping(1).docx	ACTIVITY-EVIDENCE / BOUNDARY-EVIDENCE	CANDIDATE-ROUTE	RELEASED

Candidate SDG Target support routes

Target	Relationship / state	Relevance	Activation and limitation
4.7 By 2030, ensure that all learners acquire the knowledge and skills needed to promote sustain...	ACTIVITY-EVIDENCE- CANDIDATE / CANDIDATE- ROUTE	MEDIUM	Defined learners, curriculum or learning content, delivery, participation and a knowledge or skills assessment are evidenced. Indicator: NO-CORPORATE-EQUIVALENCE; 4.7.1.
15.1 By 2020, ensure the conservation, restoration and sustainable use of terrestrial and inland...	CONDITIONAL-OUTCOME- ROUTE / CANDIDATE-ROUTE	CONDITIONAL	A defined terrestrial or inland-water ecosystem, conservation/restoration action, location, baseline and ecological outcome are supported; visitation is insufficient. Indicator: PARTIAL-DATA-SUPPORT; 15.1.1, 15.1.2.

Evidence lifecycle and independent decision states

Control	Task-level state	Control	Task-level state
Activity evidence	CANONICAL-TASK-EVIDENCE	Output	NOT-ASSESSED
Outcome	NOT-ASSESSED	Target support	CANDIDATE-SUPPORT / ENTITY-DETERMINATION
Indicator relationship	NO-CORPORATE- EQUIVALENCE / PARTIAL- DATA-SUPPORT	Contribution	CONTRIBUTION-NOT- ASSESSED
Materiality	MATERIALITY-NOT- ASSESSED	Evidence / assurance	SUFFICIENCY NOT- ASSESSED / READINESS NOT-ASSESSED

UN authority and IFRS ISSB / SASB source boundary

Domain	Controlled source / range	Relationship / state	Boundary
UN Target authority	UN-SDG-01 / 4.7, 15.1	CANDIDATE / ENTITY- DETERMINATION	Exact Target text and actor conditions prevail.
UN Indicator authority	UN-SDG-02/03 / 15.1.1, 15.1.2, 4.7.1	ENTITY-DETERMINATION	Official metadata required; no corporate equivalence by default.
IFRS ISSB	IFRS S1: S1.45, S1.46, S1.50, S1.52, S1.53, S1.55, S1.58; IFRS S2: S2.22, S2.23, S2.27, S2.28, S2.33, S2.34	DISCLOSURE-CONTEXT / ENTITY-DETERMINATION	No SDG Target, outcome or contribution authority.

Domain	Controlled source / range	Relationship / state	Boundary
SASB / SICS	Topics: Ecological Impacts; Community Relations & Local Investment; Stakeholder Engagement (+2 more) Candidate sectors: Services (Education Services & Academic Venues); Healthcare (Wellness Services); Technology & Communications (+1 more)	INDUSTRY-CONTEXT / ENTITY-DETERMINATION	Standard, topic, metric, sector and EMJ alias remain separate.
CLAIMS BOUNDARY Task completion, a candidate route, a hash, an entity metric or a released record does not establish SDG alignment, outcome, contribution, official Indicator performance, compliance or assurance.			

A03-4 — Green Life Proposal

A03 | Campus Module | Education & Campus Engagement

Canonical source	Evidence role(s)	Task route state	Record state
A03-4 GREEN LIFE PROPOSAL MME Mapping(1).docx	ACTIVITY-EVIDENCE	CANDIDATE-ROUTE	RELEASED

Candidate SDG Target support routes

Target	Relationship / state	Relevance	Activation and limitation
4.7 By 2030, ensure that all learners acquire the knowledge and skills needed to promote sustain...	ACTIVITY-EVIDENCE-CANDIDATE / CANDIDATE-ROUTE	MEDIUM	Defined learners, curriculum or learning content, delivery, participation and a knowledge or skills assessment are evidenced. Indicator: NO-CORPORATE-EQUIVALENCE; 4.7.1.
12.8 By 2030, ensure that people everywhere have the relevant information and awareness for sust...	ACTIVITY-EVIDENCE-CANDIDATE / CANDIDATE-ROUTE	MEDIUM	Defined sustainable-development or lifestyle information, audience, delivery, reach and awareness or learning outcome are evidenced. Indicator: NO-CORPORATE-EQUIVALENCE; 12.8.1.

Evidence lifecycle and independent decision states

Control	Task-level state	Control	Task-level state
Activity evidence	CANONICAL-TASK-EVIDENCE	Output	NOT-ASSESSED
Outcome	NOT-ASSESSED	Target support	CANDIDATE-SUPPORT / ENTITY-DETERMINATION
Indicator relationship	NO-CORPORATE-EQUIVALENCE	Contribution	CONTRIBUTION-NOT-ASSESSED
Materiality	MATERIALITY-NOT-ASSESSED	Evidence / assurance	SUFFICIENCY NOT-ASSESSED / READINESS NOT-ASSESSED

UN authority and IFRS ISSB / SASB source boundary

Domain	Controlled source / range	Relationship / state	Boundary
UN Target authority	UN-SDG-01 / 4.7, 12.8	CANDIDATE / ENTITY-DETERMINATION	Exact Target text and actor conditions prevail.
UN Indicator authority	UN-SDG-02/03 / 12.8.1, 4.7.1	ENTITY-DETERMINATION	Official metadata required; no corporate equivalence by default.
IFRS ISSB	IFRS S1: S1.45, S1.46, S1.50, S1.52, S1.53, S1.58; IFRS S2: S2.22, S2.23, S2.27, S2.28, S2.33, S2.34	DISCLOSURE-CONTEXT / ENTITY-DETERMINATION	No SDG Target, outcome or contribution authority.

Domain	Controlled source / range	Relationship / state	Boundary
SASB / SICS	Topics: Product Design & Lifecycle Management; Human Capital Development (Employee Ideas); Stakeholder Engagement & Community Relations (+1 more) Candidate sectors: Education Services & Academic Venues; Professional & Technical Services; Technology & Communications (+2 more)	INDUSTRY-CONTEXT / ENTITY-DETERMINATION	Standard, topic, metric, sector and EMJ alias remain separate.
CLAIMS BOUNDARY Task completion, a candidate route, a hash, an entity metric or a released record does not establish SDG alignment, outcome, contribution, official Indicator performance, compliance or assurance.			

A04-1 — ESG Learning Task

A04 | Employee ESG Tasks Module | Workforce & Human Capital

Canonical source	Evidence role(s)	Task route state	Record state
A04-1 ESG LEARNING TASK MME Mapping(1).docx	ACTIVITY-EVIDENCE	CANDIDATE-ROUTE	RELEASED

Candidate SDG Target support routes

Target	Relationship / state	Relevance	Activation and limitation
4.7 By 2030, ensure that all learners acquire the knowledge and skills needed to promote sustain...	ACTIVITY-EVIDENCE-CANDIDATE / CANDIDATE-ROUTE	MEDIUM	Defined learners, curriculum or learning content, delivery, participation and a knowledge or skills assessment are evidenced. Indicator: NO-CORPORATE-EQUIVALENCE; 4.7.1.
12.8 By 2030, ensure that people everywhere have the relevant information and awareness for sust...	ACTIVITY-EVIDENCE-CANDIDATE / CANDIDATE-ROUTE	MEDIUM	Defined sustainable-development or lifestyle information, audience, delivery, reach and awareness or learning outcome are evidenced. Indicator: NO-CORPORATE-EQUIVALENCE; 12.8.1.
13.3 Improve education, awareness-raising and human and institutional capacity on climate change...	ACTIVITY-EVIDENCE-CANDIDATE / CANDIDATE-ROUTE	MEDIUM	Climate-specific education, awareness, mitigation/adaptation capacity content, audience and learning or capacity outcome are supported. Indicator: NO-CORPORATE-EQUIVALENCE; 13.3.1.

Evidence lifecycle and independent decision states

Control	Task-level state	Control	Task-level state
Activity evidence	CANONICAL-TASK-EVIDENCE	Output	NOT-ASSESSED
Outcome	NOT-ASSESSED	Target support	CANDIDATE-SUPPORT / ENTITY-DETERMINATION
Indicator relationship	NO-CORPORATE-EQUIVALENCE	Contribution	CONTRIBUTION-NOT-ASSESSED
Materiality	MATERIALITY-NOT-ASSESSED	Evidence / assurance	SUFFICIENCY NOT-ASSESSED / READINESS NOT-ASSESSED

UN authority and IFRS ISSB / SASB source boundary

Domain	Controlled source / range	Relationship / state	Boundary
UN Target authority	UN-SDG-01 / 4.7, 12.8, 13.3	CANDIDATE / ENTITY-DETERMINATION	Exact Target text and actor conditions prevail.

Domain	Controlled source / range	Relationship / state	Boundary
UN Indicator authority	UN-SDG-02/03 / 12.8.1, 13.3.1, 4.7.1	ENTITY-DETERMINATION	Official metadata required; no corporate equivalence by default.
IFRS ISSB	IFRS S1: S1.45, S1.46, S1.50, S1.52, S1.53, S1.58; IFRS S2: S2.22, S2.23, S2.27, S2.28	DISCLOSURE-CONTEXT / ENTITY-DETERMINATION	No SDG Target, outcome or contribution authority.
SASB / SICS	Topics: Workforce Training & Development; Human Capital Management; Stakeholder Engagement. Candidate sectors: Technology & Communications; Financials; Services (+4 more)	INDUSTRY-CONTEXT / ENTITY-DETERMINATION	Standard, topic, metric, sector and EMJ alias remain separate.
CLAIMS BOUNDARY Task completion, a candidate route, a hash, an entity metric or a released record does not establish SDG alignment, outcome, contribution, official Indicator performance, compliance or assurance.			

A04-2 — Volunteer Service Task

A04 | Employee ESG Tasks Module | Workforce & Human Capital

Canonical source	Evidence role(s)	Task route state	Record state
A04-2 VOLUNTEER SERVICE TASK MME Mapping(1).docx	GOVERNANCE-SUPPORT	CANDIDATE-ROUTE	RELEASED

Candidate SDG Target support routes

Target	Relationship / state	Relevance	Activation and limitation
17.17 Encourage and promote effective public, public-private and civil society partnerships, build...	CONDITIONAL-OUTCOME-ROUTE / CANDIDATE-ROUTE	CONDITIONAL	A formal public, public-private or civil-society partnership has defined parties, resources, governance, objectives, implementation and effectiveness evidence. Indicator: PARTIAL-DATA-SUPPORT; 17.17.1.

Evidence lifecycle and independent decision states

Control	Task-level state	Control	Task-level state
Activity evidence	CANONICAL-TASK-EVIDENCE	Output	NOT-ASSESSED
Outcome	NOT-ASSESSED	Target support	CANDIDATE-SUPPORT / ENTITY-DETERMINATION
Indicator relationship	PARTIAL-DATA-SUPPORT	Contribution	CONTRIBUTION-NOT-ASSESSED
Materiality	MATERIALITY-NOT-ASSESSED	Evidence / assurance	SUFFICIENCY NOT-ASSESSED / READINESS NOT-ASSESSED

UN authority and IFRS ISSB / SASB source boundary

Domain	Controlled source / range	Relationship / state	Boundary
UN Target authority	UN-SDG-01 / 17.17	CANDIDATE / ENTITY-DETERMINATION	Exact Target text and actor conditions prevail.
UN Indicator authority	UN-SDG-02/03 / 17.17.1	ENTITY-DETERMINATION	Official metadata required; no corporate equivalence by default.
IFRS ISSB	IFRS S1: S1.45, S1.46, S1.50, S1.52, S1.53, S1.55, S1.58; IFRS S2: no direct paragraph route in canonical task source	DISCLOSURE-CONTEXT / ENTITY-DETERMINATION	No SDG Target, outcome or contribution authority.
SASB / SICS	Topics: Community Relations; Employee Health; Safety and Well-being (+3 more) Candidate sectors: Healthcare; Services; Financials (+4 more)	INDUSTRY-CONTEXT / ENTITY-DETERMINATION	Standard, topic, metric, sector and EMJ alias remain separate.

CLAIMS BOUNDARY Task completion, a candidate route, a hash, an entity metric or a released record does not establish SDG alignment, outcome, contribution, official Indicator performance, compliance or assurance.

A04-3 — Safety Drill Task

A04 | Employee ESG Tasks Module | Workforce & Human Capital

Canonical source	Evidence role(s)	Task route state	Record state
A04-3 SAFETY DRILL TASK MME Mapping(1).docx	CONTROL-OPERATION	CANDIDATE-ROUTE	RELEASED

Candidate SDG Target support routes

Target	Relationship / state	Relevance	Activation and limitation
8.8 Protect labour rights and promote safe and secure working environments for all workers, inc...	CONDITIONAL-OUTCOME-ROUTE / CANDIDATE-ROUTE	CONDITIONAL	Worker status, workplace boundary, labour-right or occupational-safety issue, incident/control evidence and period are supported. Indicator: PARTIAL-DATA-SUPPORT; 8.8.1, 8.8.2.

Evidence lifecycle and independent decision states

Control	Task-level state	Control	Task-level state
Activity evidence	CANONICAL-TASK-EVIDENCE	Output	NOT-ASSESSED
Outcome	NOT-ASSESSED	Target support	CANDIDATE-SUPPORT / ENTITY-DETERMINATION
Indicator relationship	PARTIAL-DATA-SUPPORT	Contribution	CONTRIBUTION-NOT-ASSESSED
Materiality	MATERIALITY-NOT-ASSESSED	Evidence / assurance	SUFFICIENCY NOT-ASSESSED / READINESS NOT-ASSESSED

UN authority and IFRS ISSB / SASB source boundary

Domain	Controlled source / range	Relationship / state	Boundary
UN Target authority	UN-SDG-01 / 8.8	CANDIDATE / ENTITY-DETERMINATION	Exact Target text and actor conditions prevail.
UN Indicator authority	UN-SDG-02/03 / 8.8.1, 8.8.2	ENTITY-DETERMINATION	Official metadata required; no corporate equivalence by default.
IFRS ISSB	IFRS S1: S1.45, S1.46, S1.50, S1.52, S1.53, S1.55, S1.58; IFRS S2: S2.22, S2.23, S2.27, S2.28, S2.33, S2.34	DISCLOSURE-CONTEXT / ENTITY-DETERMINATION	No SDG Target, outcome or contribution authority.
SASB / SICS	Topics: Employee Health & Safety; Emergency Preparedness & Response; Workplace Safety & Training (+1 more) Candidate sectors: Manufacturing (Chemicals; Technology; Food Processing) (+11 more)	INDUSTRY-CONTEXT / ENTITY-DETERMINATION	Standard, topic, metric, sector and EMJ alias remain separate.

CLAIMS BOUNDARY Task completion, a candidate route, a hash, an entity metric or a released record does not establish SDG alignment, outcome, contribution, official Indicator performance, compliance or assurance.

A04-4 — Case Study Task

A04 | Employee ESG Tasks Module | Workforce & Human Capital

Canonical source	Evidence role(s)	Task route state	Record state
A04-4 CASE STUDY TASK MME Mapping(1).docx	ACTIVITY-EVIDENCE	CANDIDATE-ROUTE	RELEASED

Candidate SDG Target support routes

Target	Relationship / state	Relevance	Activation and limitation
4.7 By 2030, ensure that all learners acquire the knowledge and skills needed to promote sustain...	ACTIVITY-EVIDENCE-CANDIDATE / CANDIDATE-ROUTE	MEDIUM	Defined learners, curriculum or learning content, delivery, participation and a knowledge or skills assessment are evidenced. Indicator: NO-CORPORATE-EQUIVALENCE; 4.7.1.

Evidence lifecycle and independent decision states

Control	Task-level state	Control	Task-level state
Activity evidence	CANONICAL-TASK-EVIDENCE	Output	NOT-ASSESSED
Outcome	NOT-ASSESSED	Target support	CANDIDATE-SUPPORT / ENTITY-DETERMINATION
Indicator relationship	NO-CORPORATE-EQUIVALENCE	Contribution	CONTRIBUTION-NOT-ASSESSED
Materiality	MATERIALITY-NOT-ASSESSED	Evidence / assurance	SUFFICIENCY NOT-ASSESSED / READINESS NOT-ASSESSED

UN authority and IFRS ISSB / SASB source boundary

Domain	Controlled source / range	Relationship / state	Boundary
UN Target authority	UN-SDG-01 / 4.7	CANDIDATE / ENTITY-DETERMINATION	Exact Target text and actor conditions prevail.
UN Indicator authority	UN-SDG-02/03 / 4.7.1	ENTITY-DETERMINATION	Official metadata required; no corporate equivalence by default.
IFRS ISSB	IFRS S1: S1.45, S1.46, S1.50, S1.52, S1.53, S1.55, S1.58; IFRS S2: S2.22, S2.23, S2.27, S2.28, S2.33, S2.34	DISCLOSURE-CONTEXT / ENTITY-DETERMINATION	No SDG Target, outcome or contribution authority.
SASB / SICS	Topics: Product Design & Lifecycle Management; Human Capital Development (Employee Ideas); Stakeholder Engagement & Community Relations (+1 more) Candidate sectors: Financial Services; Professional & Technical Services; Education Services (+4 more)	INDUSTRY-CONTEXT / ENTITY-DETERMINATION	Standard, topic, metric, sector and EMJ alias remain separate.

Domain	Controlled source / range	Relationship / state	Boundary
CLAIMS BOUNDARY Task completion, a candidate route, a hash, an entity metric or a released record does not establish SDG alignment, outcome, contribution, official Indicator performance, compliance or assurance.			

A05-1 — Automated Meeting Scheduling

A05 | Digital Conference Participation | Events & Public Engagement

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 SDG Target support routes

Target result	Relationship / state	Relevance	Basis and limitation
No defensible default Target	NO-DEFAULT-ROUTE / RELEASED	NO-DEFAULT-ROUTE	Meeting scheduling is an administrative action without a defined SDG output or outcome.

Evidence lifecycle and independent decision states

Control	Task-level state	Control	Task-level state
Activity evidence	CANONICAL-TASK-EVIDENCE	Output	NOT-ASSESSED
Outcome	NOT-ASSESSED	Target support	NO-DEFAULT-ROUTE
Indicator relationship	NOT-DETERMINED	Contribution	CONTRIBUTION-NOT-ASSESSED
Materiality	MATERIALITY-NOT-ASSESSED	Evidence / assurance	SUFFICIENCY NOT-ASSESSED / READINESS NOT-ASSESSED

UN authority and IFRS ISSB / SASB source boundary

Domain	Controlled source / range	Relationship / state	Boundary
UN Target authority	UN-SDG-01 / No Target route	NO-DEFAULT-ROUTE	Exact Target text and actor conditions prevail.
UN Indicator authority	UN-SDG-02/03 / none	ENTITY-DETERMINATION	Official metadata required; no corporate equivalence by default.
IFRS ISSB	IFRS S1: S1.45, S1.46, S1.50, S1.52, S1.53; IFRS S2: S2.22, S2.27, S2.28	DISCLOSURE-CONTEXT / ENTITY-DETERMINATION	No SDG Target, outcome or contribution authority.
SASB / SICS	Topics: Stakeholder Engagement; Customer Engagement; Business Ethics (+2 more) Candidate sectors: Technology & Communications; Professional & Technical Services; Financial Services (+4 more)	INDUSTRY-CONTEXT / ENTITY-DETERMINATION	Standard, topic, metric, sector and EMJ alias remain separate.

CLAIMS BOUNDARY Task completion, a candidate route, a hash, an entity metric or a released record does not establish SDG alignment, outcome, contribution, official Indicator performance, compliance or assurance.

A05-2 — Digital Meeting Task Assignment

A05 | Digital Conference Participation | Events & Public Engagement

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 SDG Target support routes

Target result	Relationship / state	Relevance	Basis and limitation
No defensible default Target	NO-DEFAULT-ROUTE / RELEASED	NO-DEFAULT-ROUTE	Task assignment within a digital meeting is workflow evidence, not SDG target support.

Evidence lifecycle and independent decision states

Control	Task-level state	Control	Task-level state
Activity evidence	CANONICAL-TASK-EVIDENCE	Output	NOT-ASSESSED
Outcome	NOT-ASSESSED	Target support	NO-DEFAULT-ROUTE
Indicator relationship	NOT-DETERMINED	Contribution	CONTRIBUTION-NOT-ASSESSED
Materiality	MATERIALITY-NOT-ASSESSED	Evidence / assurance	SUFFICIENCY NOT-ASSESSED / READINESS NOT-ASSESSED

UN authority and IFRS ISSB / SASB source boundary

Domain	Controlled source / range	Relationship / state	Boundary
UN Target authority	UN-SDG-01 / No Target route	NO-DEFAULT-ROUTE	Exact Target text and actor conditions prevail.
UN Indicator authority	UN-SDG-02/03 / none	ENTITY-DETERMINATION	Official metadata required; no corporate equivalence by default.
IFRS ISSB	IFRS S1: S1.45, S1.46, S1.50, S1.52, S1.53, S1.55, S1.58; IFRS S2: S2.22, S2.23, S2.27, S2.28, S2.33, S2.34	DISCLOSURE-CONTEXT / ENTITY-DETERMINATION	No SDG Target, outcome or contribution authority.
SASB / SICS	Topics: Corporate Governance; Business Ethics; Human Capital Management (+2 more) Candidate sectors: Technology & Communications; Professional & Technical Services; Financial Services (+4 more)	INDUSTRY-CONTEXT / ENTITY-DETERMINATION	Standard, topic, metric, sector and EMJ alias remain separate.

CLAIMS BOUNDARY Task completion, a candidate route, a hash, an entity metric or a released record does not establish SDG alignment, outcome, contribution, official Indicator performance, compliance or assurance.

A05-3 — Collaborative Co-creation Data

A05 | Digital Conference Participation | Events & Public Engagement

Canonical source	Evidence role(s)	Task route state	Record state
A05-3 COLLABORATIVE CO-CREATION DATA MME Mapping(1).docx	GOVERNANCE-SUPPORT	CANDIDATE-ROUTE	RELEASED

Candidate SDG Target support routes

Target	Relationship / state	Relevance	Activation and limitation
17.17 Encourage and promote effective public, public-private and civil society partnerships, build...	CONDITIONAL-OUTCOME-ROUTE / CANDIDATE-ROUTE	CONDITIONAL	A formal public, public-private or civil-society partnership has defined parties, resources, governance, objectives, implementation and effectiveness evidence. Indicator: PARTIAL-DATA-SUPPORT; 17.17.1.

Evidence lifecycle and independent decision states

Control	Task-level state	Control	Task-level state
Activity evidence	CANONICAL-TASK-EVIDENCE	Output	NOT-ASSESSED
Outcome	NOT-ASSESSED	Target support	CANDIDATE-SUPPORT / ENTITY-DETERMINATION
Indicator relationship	PARTIAL-DATA-SUPPORT	Contribution	CONTRIBUTION-NOT-ASSESSED
Materiality	MATERIALITY-NOT-ASSESSED	Evidence / assurance	SUFFICIENCY NOT-ASSESSED / READINESS NOT-ASSESSED

UN authority and IFRS ISSB / SASB source boundary

Domain	Controlled source / range	Relationship / state	Boundary
UN Target authority	UN-SDG-01 / 17.17	CANDIDATE / ENTITY-DETERMINATION	Exact Target text and actor conditions prevail.
UN Indicator authority	UN-SDG-02/03 / 17.17.1	ENTITY-DETERMINATION	Official metadata required; no corporate equivalence by default.
IFRS ISSB	IFRS S1: S1.21, S1.22, S1.45, S1.46; IFRS S2: S2.22, S2.27, S2.28	DISCLOSURE-CONTEXT / ENTITY-DETERMINATION	No SDG Target, outcome or contribution authority.
SASB / SICS	Topics: Corporate Governance; Business Ethics; Human Capital Management (+2 more) Candidate sectors: Technology & Communications; Professional & Technical Services; Financial Services (+4 more)	INDUSTRY-CONTEXT / ENTITY-DETERMINATION	Standard, topic, metric, sector and EMJ alias remain separate.

Domain	Controlled source / range	Relationship / state	Boundary
CLAIMS BOUNDARY Task completion, a candidate route, a hash, an entity metric or a released record does not establish SDG alignment, outcome, contribution, official Indicator performance, compliance or assurance.			

A05-4 — Emission Reduction Action Verification

A05 | Digital Conference Participation | Events & Public Engagement

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

Candidate SDG Target support routes

Target	Relationship / state	Relevance	Activation and limitation
12.6 Encourage companies, especially large and transnational companies, to adopt sustainable pra...	CONDITIONAL-OUTCOME-ROUTE / CANDIDATE-ROUTE	CONDITIONAL	An organization has adopted a defined sustainable practice or issued a qualifying sustainability report; an upload, draft, audit or label alone is insufficient. Indicator: PARTIAL-DATA-SUPPORT; 12.6.1.

Evidence lifecycle and independent decision states

Control	Task-level state	Control	Task-level state
Activity evidence	CANONICAL-TASK-EVIDENCE	Output	NOT-ASSESSED
Outcome	NOT-ASSESSED	Target support	CANDIDATE-SUPPORT / ENTITY-DETERMINATION
Indicator relationship	PARTIAL-DATA-SUPPORT	Contribution	CONTRIBUTION-NOT-ASSESSED
Materiality	MATERIALITY-NOT-ASSESSED	Evidence / assurance	SUFFICIENCY NOT-ASSESSED / READINESS NOT-ASSESSED

UN authority and IFRS ISSB / SASB source boundary

Domain	Controlled source / range	Relationship / state	Boundary
UN Target authority	UN-SDG-01 / 12.6	CANDIDATE / ENTITY-DETERMINATION	Exact Target text and actor conditions prevail.
UN Indicator authority	UN-SDG-02/03 / 12.6.1	ENTITY-DETERMINATION	Official metadata required; no corporate equivalence by default.
IFRS ISSB	IFRS S1: S1.45, S1.46, S1.50, S1.52, S1.53, S1.58; IFRS S2: S2.22, S2.23, S2.27, S2.28, S2.29	DISCLOSURE-CONTEXT / ENTITY-DETERMINATION	No SDG Target, outcome or contribution authority.
SASB / SICS	Topics: Energy Management; Transportation Management; Climate Strategy (+3 more) Candidate sectors: Technology & Communications; Professional & Technical Services; Financial Services (+4 more)	INDUSTRY-CONTEXT / ENTITY-DETERMINATION	Standard, topic, metric, sector and EMJ alias remain separate.

Domain	Controlled source / range	Relationship / state	Boundary
CLAIMS BOUNDARY Task completion, a candidate route, a hash, an entity metric or a released record does not establish SDG alignment, outcome, contribution, official Indicator performance, compliance or assurance.			

A06-1 — Remote Work Reporting

A06 | Remote Work Participation | Workforce & Human Capital

Canonical source	Evidence role(s)	Task route state	Record state
A06-1 REMOTE WORK REPORTING MME Mapping.docx	ACTIVITY-EVIDENCE	NO-DEFAULT-ROUTE	RELEASED

Candidate SDG Target support routes

Target result	Relationship / state	Relevance	Basis and limitation
No defensible default Target	NO-DEFAULT-ROUTE / RELEASED	NO-DEFAULT-ROUTE	Remote-work reporting does not establish a resource, emissions, labour or well-being outcome.

Evidence lifecycle and independent decision states

Control	Task-level state	Control	Task-level state
Activity evidence	CANONICAL-TASK-EVIDENCE	Output	NOT-ASSESSED
Outcome	NOT-ASSESSED	Target support	NO-DEFAULT-ROUTE
Indicator relationship	NOT-DETERMINED	Contribution	CONTRIBUTION-NOT-ASSESSED
Materiality	MATERIALITY-NOT-ASSESSED	Evidence / assurance	SUFFICIENCY NOT-ASSESSED / READINESS NOT-ASSESSED

UN authority and IFRS ISSB / SASB source boundary

Domain	Controlled source / range	Relationship / state	Boundary
UN Target authority	UN-SDG-01 / No Target route	NO-DEFAULT-ROUTE	Exact Target text and actor conditions prevail.
UN Indicator authority	UN-SDG-02/03 / none	ENTITY-DETERMINATION	Official metadata required; no corporate equivalence by default.
IFRS ISSB	IFRS S1: S1.45, S1.46, S1.50, S1.52, S1.53; IFRS S2: S2.22, S2.27, S2.28, S2.29	DISCLOSURE-CONTEXT / ENTITY-DETERMINATION	No SDG Target, outcome or contribution authority.
SASB / SICS	Topics: Corporate Governance; Employee Engagement; Operational Efficiency & Project Management (+1 more) Candidate sectors: Technology & Communications; Professional & Technical Services; Financial Services (+4 more)	INDUSTRY-CONTEXT / ENTITY-DETERMINATION	Standard, topic, metric, sector and EMJ alias remain separate.

CLAIMS BOUNDARY Task completion, a candidate route, a hash, an entity metric or a released record does not establish SDG alignment, outcome, contribution, official Indicator performance, compliance or assurance.

A06-2 — Remote Work Log

A06 | Remote Work Participation | Workforce & Human Capital

Canonical source	Evidence role(s)	Task route state	Record state
A06-2 REMOTE WORK LOG MME Mapping.docx	ACTIVITY-EVIDENCE	NO-DEFAULT-ROUTE	RELEASED

Candidate SDG Target support routes

Target result	Relationship / state	Relevance	Basis and limitation
No defensible default Target	NO-DEFAULT-ROUTE / RELEASED	NO-DEFAULT-ROUTE	A remote-work log records work location or time only and cannot establish an SDG contribution.

Evidence lifecycle and independent decision states

Control	Task-level state	Control	Task-level state
Activity evidence	CANONICAL-TASK-EVIDENCE	Output	NOT-ASSESSED
Outcome	NOT-ASSESSED	Target support	NO-DEFAULT-ROUTE
Indicator relationship	NOT-DETERMINED	Contribution	CONTRIBUTION-NOT- ASSESSED
Materiality	MATERIALITY-NOT- ASSESSED	Evidence / assurance	SUFFICIENCY NOT- ASSESSED / READINESS NOT-ASSESSED

UN authority and IFRS ISSB / SASB source boundary

Domain	Controlled source / range	Relationship / state	Boundary
UN Target authority	UN-SDG-01 / No Target route	NO-DEFAULT-ROUTE	Exact Target text and actor conditions prevail.
UN Indicator authority	UN-SDG-02/03 / none	ENTITY-DETERMINATION	Official metadata required; no corporate equivalence by default.
IFRS ISSB	IFRS S1: S1.45, S1.46, S1.50, S1.52, S1.53; IFRS S2: S2.22, S2.27, S2.28, S2.29	DISCLOSURE-CONTEXT / ENTITY-DETERMINATION	No SDG Target, outcome or contribution authority.
SASB / SICS	Topics: Corporate Governance; Employee Engagement; Operational Efficiency & Project Management (+1 more) Candidate sectors: Technology & Communications; Professional & Technical Services; Financial Services (+4 more)	INDUSTRY-CONTEXT / ENTITY-DETERMINATION	Standard, topic, metric, sector and EMJ alias remain separate.

CLAIMS BOUNDARY Task completion, a candidate route, a hash, an entity metric or a released record does not establish SDG alignment, outcome, contribution, official Indicator performance, compliance or assurance.

A06-3 — Attendance Verification

A06 | Remote Work Participation | Workforce & Human Capital

Canonical source	Evidence role(s)	Task route state	Record state
A06-3 ATTENDANCE VERIFICATION MME Mapping.docx	ACTIVITY-EVIDENCE	NO-DEFAULT-ROUTE	RELEASED

Candidate SDG Target support routes

Target result	Relationship / state	Relevance	Basis and limitation
No defensible default Target	NO-DEFAULT-ROUTE / RELEASED	NO-DEFAULT-ROUTE	Attendance verification is an administrative control and has no default SDG target relationship.

Evidence lifecycle and independent decision states

Control	Task-level state	Control	Task-level state
Activity evidence	CANONICAL-TASK-EVIDENCE	Output	NOT-ASSESSED
Outcome	NOT-ASSESSED	Target support	NO-DEFAULT-ROUTE
Indicator relationship	NOT-DETERMINED	Contribution	CONTRIBUTION-NOT-ASSESSED
Materiality	MATERIALITY-NOT-ASSESSED	Evidence / assurance	SUFFICIENCY NOT-ASSESSED / READINESS NOT-ASSESSED

UN authority and IFRS ISSB / SASB source boundary

Domain	Controlled source / range	Relationship / state	Boundary
UN Target authority	UN-SDG-01 / No Target route	NO-DEFAULT-ROUTE	Exact Target text and actor conditions prevail.
UN Indicator authority	UN-SDG-02/03 / none	ENTITY-DETERMINATION	Official metadata required; no corporate equivalence by default.
IFRS ISSB	IFRS S1: S1.45, S1.46, S1.50, S1.52, S1.53; IFRS S2: S2.22, S2.27, S2.28, S2.29	DISCLOSURE-CONTEXT / ENTITY-DETERMINATION	No SDG Target, outcome or contribution authority.
SASB / SICS	Topics: Corporate Governance; Employee Engagement; Operational Efficiency & Project Management (+1 more) Candidate sectors: Technology & Communications; Professional & Technical Services; Financial Services (+4 more)	INDUSTRY-CONTEXT / ENTITY-DETERMINATION	Standard, topic, metric, sector and EMJ alias remain separate.

CLAIMS BOUNDARY Task completion, a candidate route, a hash, an entity metric or a released record does not establish SDG alignment, outcome, contribution, official Indicator performance, compliance or assurance.

A06-4 — Emission Reduction Summary

A06 | Remote Work Participation | Workforce & Human Capital

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

Candidate SDG Target support routes

Target	Relationship / state	Relevance	Activation and limitation
12.6 Encourage companies, especially large and transnational companies, to adopt sustainable pra...	CONDITIONAL-OUTCOME-ROUTE / CANDIDATE-ROUTE	CONDITIONAL	An organization has adopted a defined sustainable practice or issued a qualifying sustainability report; an upload, draft, audit or label alone is insufficient. Indicator: PARTIAL-DATA-SUPPORT; 12.6.1.

Evidence lifecycle and independent decision states

Control	Task-level state	Control	Task-level state
Activity evidence	CANONICAL-TASK-EVIDENCE	Output	NOT-ASSESSED
Outcome	NOT-ASSESSED	Target support	CANDIDATE-SUPPORT / ENTITY-DETERMINATION
Indicator relationship	PARTIAL-DATA-SUPPORT	Contribution	CONTRIBUTION-NOT-ASSESSED
Materiality	MATERIALITY-NOT-ASSESSED	Evidence / assurance	SUFFICIENCY NOT-ASSESSED / READINESS NOT-ASSESSED

UN authority and IFRS ISSB / SASB source boundary

Domain	Controlled source / range	Relationship / state	Boundary
UN Target authority	UN-SDG-01 / 12.6	CANDIDATE / ENTITY-DETERMINATION	Exact Target text and actor conditions prevail.
UN Indicator authority	UN-SDG-02/03 / 12.6.1	ENTITY-DETERMINATION	Official metadata required; no corporate equivalence by default.
IFRS ISSB	IFRS S1: S1.45, S1.46, S1.50, S1.52, S1.53; IFRS S2: S2.22, S2.27, S2.28, S2.29	DISCLOSURE-CONTEXT / ENTITY-DETERMINATION	No SDG Target, outcome or contribution authority.
SASB / SICS	Topics: Corporate Governance; Employee Engagement; Operational Efficiency & Project Management (+1 more) Candidate sectors: Technology & Communications; Professional & Technical Services; Financial Services (+4 more)	INDUSTRY-CONTEXT / ENTITY-DETERMINATION	Standard, topic, metric, sector and EMJ alias remain separate.

CLAIMS BOUNDARY Task completion, a candidate route, a hash, an entity metric or a released record does not establish SDG alignment, outcome, contribution, official Indicator performance, compliance or assurance.

A07-1 — Travel Request Submission

A07 | Business Travel Participation | Business Travel, Accommodation & Mobility

Canonical source	Evidence role(s)	Task route state	Record state
A07-1 TRAVEL REQUEST SUBMISSION MME Mapping.docx	ACTIVITY-EVIDENCE	NO-DEFAULT-ROUTE	RELEASED

Candidate SDG Target support routes

Target result	Relationship / state	Relevance	Basis and limitation
No defensible default Target	NO-DEFAULT-ROUTE / RELEASED	NO-DEFAULT-ROUTE	Travel approval does not establish sustainable mobility access, emissions reduction or another SDG outcome.

Evidence lifecycle and independent decision states

Control	Task-level state	Control	Task-level state
Activity evidence	CANONICAL-TASK-EVIDENCE	Output	NOT-ASSESSED
Outcome	NOT-ASSESSED	Target support	NO-DEFAULT-ROUTE
Indicator relationship	NOT-DETERMINED	Contribution	CONTRIBUTION-NOT-ASSESSED
Materiality	MATERIALITY-NOT-ASSESSED	Evidence / assurance	SUFFICIENCY NOT-ASSESSED / READINESS NOT-ASSESSED

UN authority and IFRS ISSB / SASB source boundary

Domain	Controlled source / range	Relationship / state	Boundary
UN Target authority	UN-SDG-01 / No Target route	NO-DEFAULT-ROUTE	Exact Target text and actor conditions prevail.
UN Indicator authority	UN-SDG-02/03 / none	ENTITY-DETERMINATION	Official metadata required; no corporate equivalence by default.
IFRS ISSB	IFRS S1: S1.45, S1.46, S1.50, S1.52, S1.53; IFRS S2: S2.22, S2.27, S2.28, S2.29	DISCLOSURE-CONTEXT / ENTITY-DETERMINATION	No SDG Target, outcome or contribution authority.
SASB / SICS	Topics: Corporate Governance; Employee Engagement; Operational Efficiency & Project Management (+1 more) Candidate sectors: Technology & Communications; Professional & Technical Services; Financial Services (+4 more)	INDUSTRY-CONTEXT / ENTITY-DETERMINATION	Standard, topic, metric, sector and EMJ alias remain separate.

CLAIMS BOUNDARY Task completion, a candidate route, a hash, an entity metric or a released record does not establish SDG alignment, outcome, contribution, official Indicator performance, compliance or assurance.

A07-2 — Travel Receipt Logging

A07 | Business Travel Participation | Business Travel, Accommodation & Mobility

Canonical source	Evidence role(s)	Task route state	Record state
A07-2 TRAVEL RECEIPT LOGGING MME Mapping.docx	ACTIVITY-EVIDENCE	NO-DEFAULT-ROUTE	RELEASED

Candidate SDG Target support routes

Target result	Relationship / state	Relevance	Basis and limitation
No defensible default Target	NO-DEFAULT-ROUTE / RELEASED	NO-DEFAULT-ROUTE	A travel receipt is transaction evidence and does not by itself support an SDG target.

Evidence lifecycle and independent decision states

Control	Task-level state	Control	Task-level state
Activity evidence	CANONICAL-TASK-EVIDENCE	Output	NOT-ASSESSED
Outcome	NOT-ASSESSED	Target support	NO-DEFAULT-ROUTE
Indicator relationship	NOT-DETERMINED	Contribution	CONTRIBUTION-NOT-ASSESSED
Materiality	MATERIALITY-NOT-ASSESSED	Evidence / assurance	SUFFICIENCY NOT-ASSESSED / READINESS NOT-ASSESSED

UN authority and IFRS ISSB / SASB source boundary

Domain	Controlled source / range	Relationship / state	Boundary
UN Target authority	UN-SDG-01 / No Target route	NO-DEFAULT-ROUTE	Exact Target text and actor conditions prevail.
UN Indicator authority	UN-SDG-02/03 / none	ENTITY-DETERMINATION	Official metadata required; no corporate equivalence by default.
IFRS ISSB	IFRS S1: S1.45, S1.46, S1.50, S1.52, S1.53; IFRS S2: S2.22, S2.27, S2.28, S2.29	DISCLOSURE-CONTEXT / ENTITY-DETERMINATION	No SDG Target, outcome or contribution authority.
SASB / SICS	Topics: Corporate Governance; Employee Engagement; Operational Efficiency & Project Management (+1 more) Candidate sectors: Technology & Communications; Professional & Technical Services; Financial Services (+4 more)	INDUSTRY-CONTEXT / ENTITY-DETERMINATION	Standard, topic, metric, sector and EMJ alias remain separate.

CLAIMS BOUNDARY Task completion, a candidate route, a hash, an entity metric or a released record does not establish SDG alignment, outcome, contribution, official Indicator performance, compliance or assurance.

A07-3 — Itinerary Completion Verification

A07 | Business Travel Participation | Business Travel, Accommodation & Mobility

Canonical source	Evidence role(s)	Task route state	Record state
A07-3 ITINERARY COMPLETION VERIFICATION MME Mapping.docx	ACTIVITY-EVIDENCE	NO-DEFAULT-ROUTE	RELEASED

Candidate SDG Target support routes

Target result	Relationship / state	Relevance	Basis and limitation
No defensible default Target	NO-DEFAULT-ROUTE / RELEASED	NO-DEFAULT-ROUTE	Itinerary completion establishes that travel occurred, not that an SDG outcome occurred.

Evidence lifecycle and independent decision states

Control	Task-level state	Control	Task-level state
Activity evidence	CANONICAL-TASK-EVIDENCE	Output	NOT-ASSESSED
Outcome	NOT-ASSESSED	Target support	NO-DEFAULT-ROUTE
Indicator relationship	NOT-DETERMINED	Contribution	CONTRIBUTION-NOT-ASSESSED
Materiality	MATERIALITY-NOT-ASSESSED	Evidence / assurance	SUFFICIENCY NOT-ASSESSED / READINESS NOT-ASSESSED

UN authority and IFRS ISSB / SASB source boundary

Domain	Controlled source / range	Relationship / state	Boundary
UN Target authority	UN-SDG-01 / No Target route	NO-DEFAULT-ROUTE	Exact Target text and actor conditions prevail.
UN Indicator authority	UN-SDG-02/03 / none	ENTITY-DETERMINATION	Official metadata required; no corporate equivalence by default.
IFRS ISSB	IFRS S1: S1.21, S1.22, S1.45, S1.46; IFRS S2: S2.22, S2.27, S2.28, S2.29	DISCLOSURE-CONTEXT / ENTITY-DETERMINATION	No SDG Target, outcome or contribution authority.
SASB / SICS	Topics: Corporate Governance; Employee Engagement; Operational Efficiency & Project Management (+1 more) Candidate sectors: Technology & Communications; Professional & Technical Services; Financial Services (+4 more)	INDUSTRY-CONTEXT / ENTITY-DETERMINATION	Standard, topic, metric, sector and EMJ alias remain separate.

CLAIMS BOUNDARY Task completion, a candidate route, a hash, an entity metric or a released record does not establish SDG alignment, outcome, contribution, official Indicator performance, compliance or assurance.

A07-4 — Expense Reimbursement Verification

A07 | Business Travel Participation | Business Travel, Accommodation & Mobility

Canonical source	Evidence role(s)	Task route state	Record state
A07-4 Expense Reimbursement Verification MME Mapping(1).docx	ACTIVITY-EVIDENCE	NO-DEFAULT-ROUTE	RELEASED

Candidate SDG Target support routes

Target result	Relationship / state	Relevance	Basis and limitation
No defensible default Target	NO-DEFAULT-ROUTE / RELEASED	NO-DEFAULT-ROUTE	Expense reimbursement is an administrative and financial-control record without a default SDG route.

Evidence lifecycle and independent decision states

Control	Task-level state	Control	Task-level state
Activity evidence	CANONICAL-TASK-EVIDENCE	Output	NOT-ASSESSED
Outcome	NOT-ASSESSED	Target support	NO-DEFAULT-ROUTE
Indicator relationship	NOT-DETERMINED	Contribution	CONTRIBUTION-NOT-ASSESSED
Materiality	MATERIALITY-NOT-ASSESSED	Evidence / assurance	SUFFICIENCY NOT-ASSESSED / READINESS NOT-ASSESSED

UN authority and IFRS ISSB / SASB source boundary

Domain	Controlled source / range	Relationship / state	Boundary
UN Target authority	UN-SDG-01 / No Target route	NO-DEFAULT-ROUTE	Exact Target text and actor conditions prevail.
UN Indicator authority	UN-SDG-02/03 / none	ENTITY-DETERMINATION	Official metadata required; no corporate equivalence by default.
IFRS ISSB	IFRS S1: S1.45, S1.46, S1.50, S1.52, S1.53, S1.55, S1.58; IFRS S2: S2.27, S2.28, S2.32, S2.33, S2.34, S2.37	DISCLOSURE-CONTEXT / ENTITY-DETERMINATION	No SDG Target, outcome or contribution authority.
SASB / SICS	Topics: Community Relations; Customer Welfare; Employee Engagement (+2 more) Candidate sectors: Technology & Communications; Financials; Services (+4 more)	INDUSTRY-CONTEXT / ENTITY-DETERMINATION	Standard, topic, metric, sector and EMJ alias remain separate.

CLAIMS BOUNDARY Task completion, a candidate route, a hash, an entity metric or a released record does not establish SDG alignment, outcome, contribution, official Indicator performance, compliance or assurance.

A08-1 — Low-Carbon Meal Ordering

A08 | Green Dining Module | Sustainable Consumption, Logistics & Service Upgrade

Canonical source	Evidence role(s)	Task route state	Record state
A08-1 LOW-CARBON MEAL ORDERING MME Mapping.docx	QUANTITY-EVIDENCE	CANDIDATE-ROUTE	RELEASED

Candidate SDG Target support routes

Target	Relationship / state	Relevance	Activation and limitation
12.2 By 2030, achieve the sustainable management and efficient use of natural resources	OUTPUT-SUPPORT-CANDIDATE / CANDIDATE-ROUTE	MEDIUM	Material or natural-resource flow, life-cycle boundary, baseline, quantity, denominator and measured efficiency or consumption change are controlled. Indicator: PARTIAL-DATA-SUPPORT; 12.2.1, 12.2.2.

Evidence lifecycle and independent decision states

Control	Task-level state	Control	Task-level state
Activity evidence	CANONICAL-TASK-EVIDENCE	Output	NOT-ASSESSED
Outcome	NOT-ASSESSED	Target support	CANDIDATE-SUPPORT / ENTITY-DETERMINATION
Indicator relationship	PARTIAL-DATA-SUPPORT	Contribution	CONTRIBUTION-NOT-ASSESSED
Materiality	MATERIALITY-NOT-ASSESSED	Evidence / assurance	SUFFICIENCY NOT-ASSESSED / READINESS NOT-ASSESSED

UN authority and IFRS ISSB / SASB source boundary

Domain	Controlled source / range	Relationship / state	Boundary
UN Target authority	UN-SDG-01 / 12.2	CANDIDATE / ENTITY-DETERMINATION	Exact Target text and actor conditions prevail.
UN Indicator authority	UN-SDG-02/03 / 12.2.1, 12.2.2	ENTITY-DETERMINATION	Official metadata required; no corporate equivalence by default.
IFRS ISSB	IFRS S1: S1.45, S1.46, S1.50, S1.52, S1.53, S1.55, S1.58; IFRS S2: S2.27, S2.28, S2.32, S2.33, S2.34, S2.37	DISCLOSURE-CONTEXT / ENTITY-DETERMINATION	No SDG Target, outcome or contribution authority.
SASB / SICS	Topics: Stakeholder Engagement; Community Relations; Customer Welfare Candidate sectors: Food & Beverage; Services; Consumer Goods (+2 more)	INDUSTRY-CONTEXT / ENTITY-DETERMINATION	Standard, topic, metric, sector and EMJ alias remain separate.

CLAIMS BOUNDARY Task completion, a candidate route, a hash, an entity metric or a released record does not establish SDG alignment, outcome, contribution, official Indicator performance, compliance or assurance.

A08-2 — Green Dining Survey

A08 | Green Dining Module | Sustainable Consumption, Logistics & Service Upgrade

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

Candidate SDG Target support routes

Target	Relationship / state	Relevance	Activation and limitation
12.8 By 2030, ensure that people everywhere have the relevant information and awareness for sust...	ACTIVITY-EVIDENCE-CANDIDATE / CANDIDATE-ROUTE	MEDIUM	Defined sustainable-development or lifestyle information, audience, delivery, reach and awareness or learning outcome are evidenced. Indicator: NO-CORPORATE-EQUIVALENCE; 12.8.1.

Evidence lifecycle and independent decision states

Control	Task-level state	Control	Task-level state
Activity evidence	CANONICAL-TASK-EVIDENCE	Output	NOT-ASSESSED
Outcome	NOT-ASSESSED	Target support	CANDIDATE-SUPPORT / ENTITY-DETERMINATION
Indicator relationship	NO-CORPORATE-EQUIVALENCE	Contribution	CONTRIBUTION-NOT-ASSESSED
Materiality	MATERIALITY-NOT-ASSESSED	Evidence / assurance	SUFFICIENCY NOT-ASSESSED / READINESS NOT-ASSESSED

UN authority and IFRS ISSB / SASB source boundary

Domain	Controlled source / range	Relationship / state	Boundary
UN Target authority	UN-SDG-01 / 12.8	CANDIDATE / ENTITY-DETERMINATION	Exact Target text and actor conditions prevail.
UN Indicator authority	UN-SDG-02/03 / 12.8.1	ENTITY-DETERMINATION	Official metadata required; no corporate equivalence by default.
IFRS ISSB	IFRS S1: S1.45, S1.46, S1.50, S1.52, S1.53, S1.55, S1.58; IFRS S2: S2.27, S2.28, S2.32, S2.33, S2.34, S2.37	DISCLOSURE-CONTEXT / ENTITY-DETERMINATION	No SDG Target, outcome or contribution authority.
SASB / SICS	Topics: Stakeholder Engagement; Community Relations; Customer Welfare Candidate sectors: Food & Beverage; Services; Consumer Goods (+2 more)	INDUSTRY-CONTEXT / ENTITY-DETERMINATION	Standard, topic, metric, sector and EMJ alias remain separate.

CLAIMS BOUNDARY Task completion, a candidate route, a hash, an entity metric or a released record does not establish SDG alignment, outcome, contribution, official Indicator performance, compliance or assurance.

A08-3 — Reusable Utensils Challenge

A08 | Green Dining Module | Sustainable Consumption, Logistics & Service Upgrade

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

Candidate SDG Target support routes

Target	Relationship / state	Relevance	Activation and limitation
12.5 By 2030, substantially reduce waste generation through prevention, reduction, recycling and...	OUTPUT-SUPPORT-CANDIDATE / CANDIDATE-ROUTE	MEDIUM	Waste/material type, mass or verified reuse unit, baseline, prevention/reduction/recycling/r use pathway, geography and period are supported. Indicator: PARTIAL-DATA-SUPPORT; 12.5.1.

Evidence lifecycle and independent decision states

Control	Task-level state	Control	Task-level state
Activity evidence	CANONICAL-TASK-EVIDENCE	Output	NOT-ASSESSED
Outcome	NOT-ASSESSED	Target support	CANDIDATE-SUPPORT / ENTITY-DETERMINATION
Indicator relationship	PARTIAL-DATA-SUPPORT	Contribution	CONTRIBUTION-NOT-ASSESSED
Materiality	MATERIALITY-NOT-ASSESSED	Evidence / assurance	SUFFICIENCY NOT-ASSESSED / READINESS NOT-ASSESSED

UN authority and IFRS ISSB / SASB source boundary

Domain	Controlled source / range	Relationship / state	Boundary
UN Target authority	UN-SDG-01 / 12.5	CANDIDATE / ENTITY-DETERMINATION	Exact Target text and actor conditions prevail.
UN Indicator authority	UN-SDG-02/03 / 12.5.1	ENTITY-DETERMINATION	Official metadata required; no corporate equivalence by default.
IFRS ISSB	IFRS S1: S1.45, S1.46, S1.50, S1.52, S1.53, S1.55, S1.58; IFRS S2: S2.27, S2.28, S2.32, S2.33, S2.34, S2.37	DISCLOSURE-CONTEXT / ENTITY-DETERMINATION	No SDG Target, outcome or contribution authority.
SASB / SICS	Topics: Stakeholder Engagement; Community Relations; Customer Welfare Candidate sectors: Food & Beverage; Services; Consumer Goods (+2 more)	INDUSTRY-CONTEXT / ENTITY-DETERMINATION	Standard, topic, metric, sector and EMJ alias remain separate.

CLAIMS BOUNDARY Task completion, a candidate route, a hash, an entity metric or a released record does not establish SDG alignment, outcome, contribution, official Indicator performance, compliance or assurance.

A08-4 — No-Waste Meal Challenge

A08 | Green Dining Module | Sustainable Consumption, Logistics & Service Upgrade

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

Candidate SDG Target support routes

Target	Relationship / state	Relevance	Activation and limitation
12.3 By 2030, halve per capita global food waste at the retail and consumer levels and reduce fo...	OUTPUT-SUPPORT-CANDIDATE / CANDIDATE-ROUTE	MEDIUM	Food type, mass, baseline, retail/consumer or supply-chain stage, prevention or diversion pathway and period are supported. Indicator: PARTIAL-DATA-SUPPORT; 12.3.1.
12.5 By 2030, substantially reduce waste generation through prevention, reduction, recycling and...	OUTPUT-SUPPORT-CANDIDATE / CANDIDATE-ROUTE	MEDIUM	Waste/material type, mass or verified reuse unit, baseline, prevention/reduction/recycling/r use pathway, geography and period are supported. Indicator: PARTIAL-DATA-SUPPORT; 12.5.1.

Evidence lifecycle and independent decision states

Control	Task-level state	Control	Task-level state
Activity evidence	CANONICAL-TASK-EVIDENCE	Output	NOT-ASSESSED
Outcome	NOT-ASSESSED	Target support	CANDIDATE-SUPPORT / ENTITY-DETERMINATION
Indicator relationship	PARTIAL-DATA-SUPPORT	Contribution	CONTRIBUTION-NOT-ASSESSED
Materiality	MATERIALITY-NOT-ASSESSED	Evidence / assurance	SUFFICIENCY NOT-ASSESSED / READINESS NOT-ASSESSED

UN authority and IFRS ISSB / SASB source boundary

Domain	Controlled source / range	Relationship / state	Boundary
UN Target authority	UN-SDG-01 / 12.3, 12.5	CANDIDATE / ENTITY-DETERMINATION	Exact Target text and actor conditions prevail.
UN Indicator authority	UN-SDG-02/03 / 12.3.1, 12.5.1	ENTITY-DETERMINATION	Official metadata required; no corporate equivalence by default.
IFRS ISSB	IFRS S1: S1.45, S1.46, S1.50, S1.52, S1.53, S1.55, S1.58; IFRS S2: S2.27, S2.28, S2.32, S2.33, S2.34, S2.37	DISCLOSURE-CONTEXT / ENTITY-DETERMINATION	No SDG Target, outcome or contribution authority.

Domain	Controlled source / range	Relationship / state	Boundary
SASB / SICS	Topics: Stakeholder Engagement; Community Relations; Customer Welfare Candidate sectors: Food & Beverage; Services; Consumer Goods (+2 more)	INDUSTRY-CONTEXT / ENTITY-DETERMINATION	Standard, topic, metric, sector and EMJ alias remain separate.
CLAIMS BOUNDARY Task completion, a candidate route, a hash, an entity metric or a released record does not establish SDG alignment, outcome, contribution, official Indicator performance, compliance or assurance.			

A08-5 — Vegetarian Challenge

A08 | Green Dining Module | Sustainable Consumption, Logistics & Service Upgrade

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

Candidate SDG Target support routes

Target	Relationship / state	Relevance	Activation and limitation
12.2 By 2030, achieve the sustainable management and efficient use of natural resources	OUTPUT-SUPPORT-CANDIDATE / CANDIDATE-ROUTE	MEDIUM	Material or natural-resource flow, life-cycle boundary, baseline, quantity, denominator and measured efficiency or consumption change are controlled. Indicator: PARTIAL-DATA-SUPPORT; 12.2.1, 12.2.2.

Evidence lifecycle and independent decision states

Control	Task-level state	Control	Task-level state
Activity evidence	CANONICAL-TASK-EVIDENCE	Output	NOT-ASSESSED
Outcome	NOT-ASSESSED	Target support	CANDIDATE-SUPPORT / ENTITY-DETERMINATION
Indicator relationship	PARTIAL-DATA-SUPPORT	Contribution	CONTRIBUTION-NOT-ASSESSED
Materiality	MATERIALITY-NOT-ASSESSED	Evidence / assurance	SUFFICIENCY NOT-ASSESSED / READINESS NOT-ASSESSED

UN authority and IFRS ISSB / SASB source boundary

Domain	Controlled source / range	Relationship / state	Boundary
UN Target authority	UN-SDG-01 / 12.2	CANDIDATE / ENTITY-DETERMINATION	Exact Target text and actor conditions prevail.
UN Indicator authority	UN-SDG-02/03 / 12.2.1, 12.2.2	ENTITY-DETERMINATION	Official metadata required; no corporate equivalence by default.
IFRS ISSB	IFRS S1: S1.45, S1.46, S1.50, S1.52, S1.53, S1.55, S1.58; IFRS S2: S2.27, S2.28, S2.32, S2.33, S2.34, S2.37	DISCLOSURE-CONTEXT / ENTITY-DETERMINATION	No SDG Target, outcome or contribution authority.
SASB / SICS	Topics: Stakeholder Engagement; Community Relations; Customer Welfare Candidate sectors: Food & Beverage; Services; Consumer Goods (+2 more)	INDUSTRY-CONTEXT / ENTITY-DETERMINATION	Standard, topic, metric, sector and EMJ alias remain separate.

CLAIMS BOUNDARY Task completion, a candidate route, a hash, an entity metric or a released record does not establish SDG alignment, outcome, contribution, official Indicator performance, compliance or assurance.

A08-6 — Healthy Veggie Day

A08 | Green Dining Module | Sustainable Consumption, Logistics & Service Upgrade

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 SDG Target support routes

Target	Relationship / state	Relevance	Activation and limitation
3.4 By 2030, reduce by one third premature mortality from non-communicable diseases through pre...	CONDITIONAL-OUTCOME-ROUTE / CANDIDATE-ROUTE	CONDITIONAL	The intervention addresses NCD prevention or mental well-being and records eligible participants, safeguards, follow-up and outcome measures; attendance is not a health outcome. Indicator: NO-CORPORATE-EQUIVALENCE; 3.4.1, 3.4.2.
12.2 By 2030, achieve the sustainable management and efficient use of natural resources	OUTPUT-SUPPORT-CANDIDATE / CANDIDATE-ROUTE	MEDIUM	Material or natural-resource flow, life-cycle boundary, baseline, quantity, denominator and measured efficiency or consumption change are controlled. Indicator: PARTIAL-DATA-SUPPORT; 12.2.1, 12.2.2.

Evidence lifecycle and independent decision states

Control	Task-level state	Control	Task-level state
Activity evidence	CANONICAL-TASK-EVIDENCE	Output	NOT-ASSESSED
Outcome	NOT-ASSESSED	Target support	CANDIDATE-SUPPORT / ENTITY-DETERMINATION
Indicator relationship	NO-CORPORATE-EQUIVALENCE / PARTIAL-DATA-SUPPORT	Contribution	CONTRIBUTION-NOT-ASSESSED
Materiality	MATERIALITY-NOT-ASSESSED	Evidence / assurance	SUFFICIENCY NOT-ASSESSED / READINESS NOT-ASSESSED

UN authority and IFRS ISSB / SASB source boundary

Domain	Controlled source / range	Relationship / state	Boundary
UN Target authority	UN-SDG-01 / 3.4, 12.2	CANDIDATE / ENTITY-DETERMINATION	Exact Target text and actor conditions prevail.
UN Indicator authority	UN-SDG-02/03 / 12.2.1, 12.2.2, 3.4.1, 3.4.2	ENTITY-DETERMINATION	Official metadata required; no corporate equivalence by default.
IFRS ISSB	IFRS S1: S1.45, S1.46, S1.50, S1.52, S1.53, S1.55, S1.58; IFRS S2: S2.27, S2.28, S2.32, S2.33, S2.34, S2.37	DISCLOSURE-CONTEXT / ENTITY-DETERMINATION	No SDG Target, outcome or contribution authority.

Domain	Controlled source / range	Relationship / state	Boundary
SASB / SICS	Topics: Stakeholder Engagement; Community Relations; Customer Welfare Candidate sectors: Food & Beverage; Services; Consumer Goods (+2 more)	INDUSTRY-CONTEXT / ENTITY-DETERMINATION	Standard, topic, metric, sector and EMJ alias remain separate.
CLAIMS BOUNDARY Task completion, a candidate route, a hash, an entity metric or a released record does not establish SDG alignment, outcome, contribution, official Indicator performance, compliance or assurance.			

A08-7 — Sugar-Free Beverage Day

A08 | Green Dining Module | Sustainable Consumption, Logistics & Service Upgrade

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

Candidate SDG Target support routes

Target	Relationship / state	Relevance	Activation and limitation
3.4 By 2030, reduce by one third premature mortality from non-communicable diseases through pre...	CONDITIONAL-OUTCOME-ROUTE / CANDIDATE-ROUTE	CONDITIONAL	The intervention addresses NCD prevention or mental well-being and records eligible participants, safeguards, follow-up and outcome measures; attendance is not a health outcome. Indicator: NO-CORPORATE-EQUIVALENCE; 3.4.1, 3.4.2.

Evidence lifecycle and independent decision states

Control	Task-level state	Control	Task-level state
Activity evidence	CANONICAL-TASK-EVIDENCE	Output	NOT-ASSESSED
Outcome	NOT-ASSESSED	Target support	CANDIDATE-SUPPORT / ENTITY-DETERMINATION
Indicator relationship	NO-CORPORATE-EQUIVALENCE	Contribution	CONTRIBUTION-NOT-ASSESSED
Materiality	MATERIALITY-NOT-ASSESSED	Evidence / assurance	SUFFICIENCY NOT-ASSESSED / READINESS NOT-ASSESSED

UN authority and IFRS ISSB / SASB source boundary

Domain	Controlled source / range	Relationship / state	Boundary
UN Target authority	UN-SDG-01 / 3.4	CANDIDATE / ENTITY-DETERMINATION	Exact Target text and actor conditions prevail.
UN Indicator authority	UN-SDG-02/03 / 3.4.1, 3.4.2	ENTITY-DETERMINATION	Official metadata required; no corporate equivalence by default.
IFRS ISSB	IFRS S1: S1.45, S1.46, S1.50, S1.52, S1.53, S1.55, S1.58; IFRS S2: S2.27, S2.28, S2.32, S2.33, S2.34, S2.37	DISCLOSURE-CONTEXT / ENTITY-DETERMINATION	No SDG Target, outcome or contribution authority.
SASB / SICS	Topics: Stakeholder Engagement; Community Relations; Customer Welfare Candidate sectors: Food & Beverage; Services; Consumer Goods (+2 more)	INDUSTRY-CONTEXT / ENTITY-DETERMINATION	Standard, topic, metric, sector and EMJ alias remain separate.

CLAIMS BOUNDARY Task completion, a candidate route, a hash, an entity metric or a released record does not establish SDG alignment, outcome, contribution, official Indicator performance, compliance or assurance.

A08-8 — Food & Agriculture Education

A08 | Green Dining Module | Sustainable Food Systems Education & Awareness

Canonical source	Evidence role(s)	Task route state	Record state
A08-8 Food & Agriculture Education MME Mapping.docx	ACTIVITY-EVIDENCE / OUTPUT-SUPPORT	CANDIDATE-ROUTE	RELEASED

Candidate SDG Target support routes

Target	Relationship / state	Relevance	Activation and limitation
4.7 By 2030, ensure that all learners acquire the knowledge and skills needed to promote sustain...	ACTIVITY-EVIDENCE-CANDIDATE / CANDIDATE-ROUTE	MEDIUM	Defined learners, curriculum or learning content, delivery, participation and a knowledge or skills assessment are evidenced. Indicator: NO-CORPORATE-EQUIVALENCE; 4.7.1.
12.8 By 2030, ensure that people everywhere have the relevant information and awareness for sust...	ACTIVITY-EVIDENCE-CANDIDATE / CANDIDATE-ROUTE	MEDIUM	Defined sustainable-development or lifestyle information, audience, delivery, reach and awareness or learning outcome are evidenced. Indicator: NO-CORPORATE-EQUIVALENCE; 12.8.1.
2.4 By 2030, ensure sustainable food production systems and implement resilient agricultural pr...	CONDITIONAL-OUTCOME-ROUTE / CANDIDATE-ROUTE	CONDITIONAL	Producer or farm boundary, resilient agricultural practice, productivity, ecosystem or soil outcome and period are supported. Indicator: PARTIAL-DATA-SUPPORT; 2.4.1.

Evidence lifecycle and independent decision states

Control	Task-level state	Control	Task-level state
Activity evidence	CANONICAL-TASK-EVIDENCE	Output	NOT-ASSESSED
Outcome	NOT-ASSESSED	Target support	CANDIDATE-SUPPORT / ENTITY-DETERMINATION
Indicator relationship	NO-CORPORATE-EQUIVALENCE / PARTIAL-DATA-SUPPORT	Contribution	CONTRIBUTION-NOT-ASSESSED
Materiality	MATERIALITY-NOT-ASSESSED	Evidence / assurance	SUFFICIENCY NOT-ASSESSED / READINESS NOT-ASSESSED

UN authority and IFRS ISSB / SASB source boundary

Domain	Controlled source / range	Relationship / state	Boundary
UN Target authority	UN-SDG-01 / 4.7, 12.8, 2.4	CANDIDATE / ENTITY-DETERMINATION	Exact Target text and actor conditions prevail.
UN Indicator authority	UN-SDG-02/03 / 12.8.1, 2.4.1, 4.7.1	ENTITY-DETERMINATION	Official metadata required; no corporate equivalence by default.

Domain	Controlled source / range	Relationship / state	Boundary
IFRS ISSB	IFRS S1: S1.45, S1.46, S1.50, S1.52, S1.53, S1.55, S1.58; IFRS S2: S2.27, S2.28, S2.32, S2.33, S2.34, S2.37	DISCLOSURE-CONTEXT / ENTITY-DETERMINATION	No SDG Target, outcome or contribution authority.
SASB / SICS	Topics: Stakeholder Engagement; Community Relations; Customer Welfare Candidate sectors: Food & Beverage; Services; Consumer Goods (+2 more)	INDUSTRY-CONTEXT / ENTITY-DETERMINATION	Standard, topic, metric, sector and EMJ alias remain separate.
CLAIMS BOUNDARY Task completion, a candidate route, a hash, an entity metric or a released record does not establish SDG alignment, outcome, contribution, official Indicator performance, compliance or assurance.			

A08-9 — Shared Meal with Friends

A08 | Green Dining Module | Sustainable Consumption, Logistics & Service Upgrade

Canonical source	Evidence role(s)	Task route state	Record state
A08-9 Shared Meal with Friends MME Mapping.docx	ACTIVITY-EVIDENCE	NO-DEFAULT-ROUTE	RELEASED

Candidate SDG Target support routes

Target result	Relationship / state	Relevance	Basis and limitation
No defensible default Target	NO-DEFAULT-ROUTE / RELEASED	NO-DEFAULT-ROUTE	A shared meal is social participation evidence without a defined food-security, waste or nutrition outcome.

Evidence lifecycle and independent decision states

Control	Task-level state	Control	Task-level state
Activity evidence	CANONICAL-TASK-EVIDENCE	Output	NOT-ASSESSED
Outcome	NOT-ASSESSED	Target support	NO-DEFAULT-ROUTE
Indicator relationship	NOT-DETERMINED	Contribution	CONTRIBUTION-NOT-ASSESSED
Materiality	MATERIALITY-NOT-ASSESSED	Evidence / assurance	SUFFICIENCY NOT-ASSESSED / READINESS NOT-ASSESSED

UN authority and IFRS ISSB / SASB source boundary

Domain	Controlled source / range	Relationship / state	Boundary
UN Target authority	UN-SDG-01 / No Target route	NO-DEFAULT-ROUTE	Exact Target text and actor conditions prevail.
UN Indicator authority	UN-SDG-02/03 / none	ENTITY-DETERMINATION	Official metadata required; no corporate equivalence by default.
IFRS ISSB	IFRS S1: S1.45, S1.46, S1.50, S1.52, S1.53, S1.55, S1.58; IFRS S2: S2.27, S2.28, S2.32, S2.33, S2.34, S2.37	DISCLOSURE-CONTEXT / ENTITY-DETERMINATION	No SDG Target, outcome or contribution authority.
SASB / SICS	Topics: Stakeholder Engagement; Community Relations; Customer Welfare Candidate sectors: Food & Beverage; Services; Consumer Goods (+2 more)	INDUSTRY-CONTEXT / ENTITY-DETERMINATION	Standard, topic, metric, sector and EMJ alias remain separate.

CLAIMS BOUNDARY Task completion, a candidate route, a hash, an entity metric or a released record does not establish SDG alignment, outcome, contribution, official Indicator performance, compliance or assurance.

A08-10 — Agricultural Education Experience

A08 | Green Dining Module | Agricultural Learning & Experiential Sustainability Education

Canonical source	Evidence role(s)	Task route state	Record state
A08-10 Agricultural Education Experience MME Mapping.docx	ACTIVITY-EVIDENCE / OUTPUT-SUPPORT	CANDIDATE-ROUTE	RELEASED

Candidate SDG Target support routes

Target	Relationship / state	Relevance	Activation and limitation
4.7 By 2030, ensure that all learners acquire the knowledge and skills needed to promote sustain...	ACTIVITY-EVIDENCE-CANDIDATE / CANDIDATE-ROUTE	MEDIUM	Defined learners, curriculum or learning content, delivery, participation and a knowledge or skills assessment are evidenced. Indicator: NO-CORPORATE-EQUIVALENCE; 4.7.1.
2.4 By 2030, ensure sustainable food production systems and implement resilient agricultural pr...	CONDITIONAL-OUTCOME-ROUTE / CANDIDATE-ROUTE	CONDITIONAL	Producer or farm boundary, resilient agricultural practice, productivity, ecosystem or soil outcome and period are supported. Indicator: PARTIAL-DATA-SUPPORT; 2.4.1.

Evidence lifecycle and independent decision states

Control	Task-level state	Control	Task-level state
Activity evidence	CANONICAL-TASK-EVIDENCE	Output	NOT-ASSESSED
Outcome	NOT-ASSESSED	Target support	CANDIDATE-SUPPORT / ENTITY-DETERMINATION
Indicator relationship	NO-CORPORATE-EQUIVALENCE / PARTIAL-DATA-SUPPORT	Contribution	CONTRIBUTION-NOT-ASSESSED
Materiality	MATERIALITY-NOT-ASSESSED	Evidence / assurance	SUFFICIENCY NOT-ASSESSED / READINESS NOT-ASSESSED

UN authority and IFRS ISSB / SASB source boundary

Domain	Controlled source / range	Relationship / state	Boundary
UN Target authority	UN-SDG-01 / 4.7, 2.4	CANDIDATE / ENTITY-DETERMINATION	Exact Target text and actor conditions prevail.
UN Indicator authority	UN-SDG-02/03 / 2.4.1, 4.7.1	ENTITY-DETERMINATION	Official metadata required; no corporate equivalence by default.
IFRS ISSB	IFRS S1: S1.45, S1.46, S1.50, S1.52, S1.53, S1.55, S1.58; IFRS S2: S2.27, S2.28, S2.32, S2.33, S2.34, S2.37	DISCLOSURE-CONTEXT / ENTITY-DETERMINATION	No SDG Target, outcome or contribution authority.

Domain	Controlled source / range	Relationship / state	Boundary
SASB / SICS	Topics: Stakeholder Engagement; Community Relations; Customer Welfare Candidate sectors: Food & Beverage; Services; Consumer Goods (+2 more)	INDUSTRY-CONTEXT / ENTITY-DETERMINATION	Standard, topic, metric, sector and EMJ alias remain separate.
CLAIMS BOUNDARY Task completion, a candidate route, a hash, an entity metric or a released record does not establish SDG alignment, outcome, contribution, official Indicator performance, compliance or assurance.			

A08-11 — Brand Dialogue

A08 | Green Dining Module | Sustainable Consumption, Logistics & Service Upgrade

Canonical source	Evidence role(s)	Task route state	Record state
A08-11 BRAND DIALOGUE MME Mapping.docx	ACTIVITY-EVIDENCE	CANDIDATE-ROUTE	RELEASED

Candidate SDG Target support routes

Target	Relationship / state	Relevance	Activation and limitation
12.8 By 2030, ensure that people everywhere have the relevant information and awareness for sust...	ACTIVITY-EVIDENCE-CANDIDATE / CANDIDATE-ROUTE	MEDIUM	Defined sustainable-development or lifestyle information, audience, delivery, reach and awareness or learning outcome are evidenced. Indicator: NO-CORPORATE-EQUIVALENCE; 12.8.1.

Evidence lifecycle and independent decision states

Control	Task-level state	Control	Task-level state
Activity evidence	CANONICAL-TASK-EVIDENCE	Output	NOT-ASSESSED
Outcome	NOT-ASSESSED	Target support	CANDIDATE-SUPPORT / ENTITY-DETERMINATION
Indicator relationship	NO-CORPORATE-EQUIVALENCE	Contribution	CONTRIBUTION-NOT-ASSESSED
Materiality	MATERIALITY-NOT-ASSESSED	Evidence / assurance	SUFFICIENCY NOT-ASSESSED / READINESS NOT-ASSESSED

UN authority and IFRS ISSB / SASB source boundary

Domain	Controlled source / range	Relationship / state	Boundary
UN Target authority	UN-SDG-01 / 12.8	CANDIDATE / ENTITY-DETERMINATION	Exact Target text and actor conditions prevail.
UN Indicator authority	UN-SDG-02/03 / 12.8.1	ENTITY-DETERMINATION	Official metadata required; no corporate equivalence by default.
IFRS ISSB	IFRS S1: S1.21, S1.22, S1.45, S1.46; IFRS S2: S2.22, S2.27, S2.28	DISCLOSURE-CONTEXT / ENTITY-DETERMINATION	No SDG Target, outcome or contribution authority.
SASB / SICS	Topics: Corporate Governance; Business Ethics; Human Capital Management (+2 more) Candidate sectors: Technology & Communications; Financials; Services (+4 more)	INDUSTRY-CONTEXT / ENTITY-DETERMINATION	Standard, topic, metric, sector and EMJ alias remain separate.

CLAIMS BOUNDARY Task completion, a candidate route, a hash, an entity metric or a released record does not establish SDG alignment, outcome, contribution, official Indicator performance, compliance or assurance.

A08-12 — Food Bank Volunteering

A08 | Green Dining Module | Community & Social Impact

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

Candidate SDG Target support routes

Target	Relationship / state	Relevance	Activation and limitation
2.1 By 2030, end hunger and ensure access by all people, in particular the poor and people in v...	CONDITIONAL-OUTCOME-ROUTE / CANDIDATE-ROUTE	CONDITIONAL	Food quantity, eligible beneficiaries, access, period, distribution integrity and food-security outcome are evidenced; volunteering alone is insufficient. Indicator: NO-CORPORATE-EQUIVALENCE; 2.1.1, 2.1.2.
12.3 By 2030, halve per capita global food waste at the retail and consumer levels and reduce fo...	OUTPUT-SUPPORT-CANDIDATE / CANDIDATE-ROUTE	MEDIUM	Food type, mass, baseline, retail/consumer or supply-chain stage, prevention or diversion pathway and period are supported. Indicator: PARTIAL-DATA-SUPPORT; 12.3.1.

Evidence lifecycle and independent decision states

Control	Task-level state	Control	Task-level state
Activity evidence	CANONICAL-TASK-EVIDENCE	Output	NOT-ASSESSED
Outcome	NOT-ASSESSED	Target support	CANDIDATE-SUPPORT / ENTITY-DETERMINATION
Indicator relationship	NO-CORPORATE-EQUIVALENCE / PARTIAL-DATA-SUPPORT	Contribution	CONTRIBUTION-NOT-ASSESSED
Materiality	MATERIALITY-NOT-ASSESSED	Evidence / assurance	SUFFICIENCY NOT-ASSESSED / READINESS NOT-ASSESSED

UN authority and IFRS ISSB / SASB source boundary

Domain	Controlled source / range	Relationship / state	Boundary
UN Target authority	UN-SDG-01 / 2.1, 12.3	CANDIDATE / ENTITY-DETERMINATION	Exact Target text and actor conditions prevail.
UN Indicator authority	UN-SDG-02/03 / 12.3.1, 2.1.1, 2.1.2	ENTITY-DETERMINATION	Official metadata required; no corporate equivalence by default.
IFRS ISSB	IFRS S1: S1.45, S1.46, S1.50, S1.52, S1.53, S1.55, S1.58; IFRS S2: S2.27, S2.28	DISCLOSURE-CONTEXT / ENTITY-DETERMINATION	No SDG Target, outcome or contribution authority.

Domain	Controlled source / range	Relationship / state	Boundary
SASB / SICS	Topics: Community Relations; Employee Health, Safety and Well-being; Human Capital Management (+2 more) Candidate sectors: Healthcare; Services; Financials (+4 more)	INDUSTRY-CONTEXT / ENTITY-DETERMINATION	Standard, topic, metric, sector and EMJ alias remain separate.
CLAIMS BOUNDARY Task completion, a candidate route, a hash, an entity metric or a released record does not establish SDG alignment, outcome, contribution, official Indicator performance, compliance or assurance.			

A09-1 — Health Screening Task

A09 | Healthy Living Participation | Workforce & Human Capital

Canonical source	Evidence role(s)	Task route state	Record state
A09-1 HEALTH SCREENING TASK MME Mapping(1).docx	ACTIVITY-EVIDENCE	CANDIDATE-ROUTE	RELEASED

Candidate SDG Target support routes

Target	Relationship / state	Relevance	Activation and limitation
3.4 By 2030, reduce by one third premature mortality from non-communicable diseases through pre...	CONDITIONAL-OUTCOME-ROUTE / CANDIDATE-ROUTE	CONDITIONAL	The intervention addresses NCD prevention or mental well-being and records eligible participants, safeguards, follow-up and outcome measures; attendance is not a health outcome. Indicator: NO-CORPORATE-EQUIVALENCE; 3.4.1, 3.4.2.

Evidence lifecycle and independent decision states

Control	Task-level state	Control	Task-level state
Activity evidence	CANONICAL-TASK-EVIDENCE	Output	NOT-ASSESSED
Outcome	NOT-ASSESSED	Target support	CANDIDATE-SUPPORT / ENTITY-DETERMINATION
Indicator relationship	NO-CORPORATE-EQUIVALENCE	Contribution	CONTRIBUTION-NOT-ASSESSED
Materiality	MATERIALITY-NOT-ASSESSED	Evidence / assurance	SUFFICIENCY NOT-ASSESSED / READINESS NOT-ASSESSED

UN authority and IFRS ISSB / SASB source boundary

Domain	Controlled source / range	Relationship / state	Boundary
UN Target authority	UN-SDG-01 / 3.4	CANDIDATE / ENTITY-DETERMINATION	Exact Target text and actor conditions prevail.
UN Indicator authority	UN-SDG-02/03 / 3.4.1, 3.4.2	ENTITY-DETERMINATION	Official metadata required; no corporate equivalence by default.
IFRS ISSB	IFRS S1: S1.45, S1.46, S1.50, S1.52, S1.53, S1.58; IFRS S2: no direct paragraph route in canonical task source	DISCLOSURE-CONTEXT / ENTITY-DETERMINATION	No SDG Target, outcome or contribution authority.
SASB / SICS	Topics: Employee Health & Safety; Workplace Safety & Training; Human Capital Management (+1 more) Candidate sectors: Healthcare (Hospitals; Biotech; Medical Delivery) (+7 more)	INDUSTRY-CONTEXT / ENTITY-DETERMINATION	Standard, topic, metric, sector and EMJ alias remain separate.

Domain	Controlled source / range	Relationship / state	Boundary
CLAIMS BOUNDARY Task completion, a candidate route, a hash, an entity metric or a released record does not establish SDG alignment, outcome, contribution, official Indicator performance, compliance or assurance.			

A09-2 — Exercise Challenge Task

A09 | Healthy Living Participation | Workforce & Human Capital

Canonical source	Evidence role(s)	Task route state	Record state
A09-2 EXERCISE CHALLENGE TASK MME Mapping(1).docx	ACTIVITY-EVIDENCE	CANDIDATE-ROUTE	RELEASED

Candidate SDG Target support routes

Target	Relationship / state	Relevance	Activation and limitation
3.4 By 2030, reduce by one third premature mortality from non-communicable diseases through pre...	CONDITIONAL-OUTCOME-ROUTE / CANDIDATE-ROUTE	CONDITIONAL	The intervention addresses NCD prevention or mental well-being and records eligible participants, safeguards, follow-up and outcome measures; attendance is not a health outcome. Indicator: NO-CORPORATE-EQUIVALENCE; 3.4.1, 3.4.2.

Evidence lifecycle and independent decision states

Control	Task-level state	Control	Task-level state
Activity evidence	CANONICAL-TASK-EVIDENCE	Output	NOT-ASSESSED
Outcome	NOT-ASSESSED	Target support	CANDIDATE-SUPPORT / ENTITY-DETERMINATION
Indicator relationship	NO-CORPORATE-EQUIVALENCE	Contribution	CONTRIBUTION-NOT-ASSESSED
Materiality	MATERIALITY-NOT-ASSESSED	Evidence / assurance	SUFFICIENCY NOT-ASSESSED / READINESS NOT-ASSESSED

UN authority and IFRS ISSB / SASB source boundary

Domain	Controlled source / range	Relationship / state	Boundary
UN Target authority	UN-SDG-01 / 3.4	CANDIDATE / ENTITY-DETERMINATION	Exact Target text and actor conditions prevail.
UN Indicator authority	UN-SDG-02/03 / 3.4.1, 3.4.2	ENTITY-DETERMINATION	Official metadata required; no corporate equivalence by default.
IFRS ISSB	IFRS S1: S1.45, S1.46, S1.50, S1.52, S1.53, S1.58; IFRS S2: S2.22, S2.27, S2.28, S2.29	DISCLOSURE-CONTEXT / ENTITY-DETERMINATION	No SDG Target, outcome or contribution authority.
SASB / SICS	Topics: Employee Health & Safety; Workplace Safety & Training; Human Capital Management (+1 more) Candidate sectors: Technology & Communications; Professional Services; Financial Services (+4 more)	INDUSTRY-CONTEXT / ENTITY-DETERMINATION	Standard, topic, metric, sector and EMJ alias remain separate.

Domain	Controlled source / range	Relationship / state	Boundary
CLAIMS BOUNDARY Task completion, a candidate route, a hash, an entity metric or a released record does not establish SDG alignment, outcome, contribution, official Indicator performance, compliance or assurance.			

A09-3 — Health Promotion Task

A09 | Healthy Living Participation | Workforce & Human Capital

Canonical source	Evidence role(s)	Task route state	Record state
A09-3 HEALTH PROMOTION TASK MME Mapping(1).docx	ACTIVITY-EVIDENCE	CANDIDATE-ROUTE	RELEASED

Candidate SDG Target support routes

Target	Relationship / state	Relevance	Activation and limitation
3.4 By 2030, reduce by one third premature mortality from non-communicable diseases through pre...	CONDITIONAL-OUTCOME-ROUTE / CANDIDATE-ROUTE	CONDITIONAL	The intervention addresses NCD prevention or mental well-being and records eligible participants, safeguards, follow-up and outcome measures; attendance is not a health outcome. Indicator: NO-CORPORATE-EQUIVALENCE; 3.4.1, 3.4.2.

Evidence lifecycle and independent decision states

Control	Task-level state	Control	Task-level state
Activity evidence	CANONICAL-TASK-EVIDENCE	Output	NOT-ASSESSED
Outcome	NOT-ASSESSED	Target support	CANDIDATE-SUPPORT / ENTITY-DETERMINATION
Indicator relationship	NO-CORPORATE-EQUIVALENCE	Contribution	CONTRIBUTION-NOT-ASSESSED
Materiality	MATERIALITY-NOT-ASSESSED	Evidence / assurance	SUFFICIENCY NOT-ASSESSED / READINESS NOT-ASSESSED

UN authority and IFRS ISSB / SASB source boundary

Domain	Controlled source / range	Relationship / state	Boundary
UN Target authority	UN-SDG-01 / 3.4	CANDIDATE / ENTITY-DETERMINATION	Exact Target text and actor conditions prevail.
UN Indicator authority	UN-SDG-02/03 / 3.4.1, 3.4.2	ENTITY-DETERMINATION	Official metadata required; no corporate equivalence by default.
IFRS ISSB	IFRS S1: S1.45, S1.46, S1.50, S1.52, S1.53, S1.58; IFRS S2: S2.22, S2.27, S2.28	DISCLOSURE-CONTEXT / ENTITY-DETERMINATION	No SDG Target, outcome or contribution authority.
SASB / SICS	Topics: Workforce Health & Safety; Human Capital Management; Stakeholder Engagement (+1 more) Candidate sectors: Technology & Communications; Financials; Services (+4 more)	INDUSTRY-CONTEXT / ENTITY-DETERMINATION	Standard, topic, metric, sector and EMJ alias remain separate.

CLAIMS BOUNDARY Task completion, a candidate route, a hash, an entity metric or a released record does not establish SDG alignment, outcome, contribution, official Indicator performance, compliance or assurance.

A09-4 — Health Tracking Task

A09 | Healthy Living Participation | Workforce & Human Capital

Canonical source	Evidence role(s)	Task route state	Record state
A09-4 HEALTH TRACKING TASK MME Mapping(1).docx	ACTIVITY-EVIDENCE	CANDIDATE-ROUTE	RELEASED

Candidate SDG Target support routes

Target	Relationship / state	Relevance	Activation and limitation
3.4 By 2030, reduce by one third premature mortality from non-communicable diseases through pre...	CONDITIONAL-OUTCOME-ROUTE / CANDIDATE-ROUTE	CONDITIONAL	The intervention addresses NCD prevention or mental well-being and records eligible participants, safeguards, follow-up and outcome measures; attendance is not a health outcome. Indicator: NO-CORPORATE-EQUIVALENCE; 3.4.1, 3.4.2.

Evidence lifecycle and independent decision states

Control	Task-level state	Control	Task-level state
Activity evidence	CANONICAL-TASK-EVIDENCE	Output	NOT-ASSESSED
Outcome	NOT-ASSESSED	Target support	CANDIDATE-SUPPORT / ENTITY-DETERMINATION
Indicator relationship	NO-CORPORATE-EQUIVALENCE	Contribution	CONTRIBUTION-NOT-ASSESSED
Materiality	MATERIALITY-NOT-ASSESSED	Evidence / assurance	SUFFICIENCY NOT-ASSESSED / READINESS NOT-ASSESSED

UN authority and IFRS ISSB / SASB source boundary

Domain	Controlled source / range	Relationship / state	Boundary
UN Target authority	UN-SDG-01 / 3.4	CANDIDATE / ENTITY-DETERMINATION	Exact Target text and actor conditions prevail.
UN Indicator authority	UN-SDG-02/03 / 3.4.1, 3.4.2	ENTITY-DETERMINATION	Official metadata required; no corporate equivalence by default.
IFRS ISSB	IFRS S1: S1.45, S1.46, S1.50, S1.52, S1.53, S1.58; IFRS S2: S2.22, S2.27, S2.28, S2.29	DISCLOSURE-CONTEXT / ENTITY-DETERMINATION	No SDG Target, outcome or contribution authority.
SASB / SICS	Topics: Employee Health & Safety; Workplace Safety & Training; Human Capital Management (+1 more) Candidate sectors: Technology & Communications; Professional Services; Financial Services (+4 more)	INDUSTRY-CONTEXT / ENTITY-DETERMINATION	Standard, topic, metric, sector and EMJ alias remain separate.

Domain	Controlled source / range	Relationship / state	Boundary
CLAIMS BOUNDARY Task completion, a candidate route, a hash, an entity metric or a released record does not establish SDG alignment, outcome, contribution, official Indicator performance, compliance or assurance.			

A10-1 — Low-Carbon Packaging Task

A10 | E-commerce Logistics Participation | Sustainable Consumption, Logistics & Service Upgrade

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

Candidate SDG Target support routes

Target	Relationship / state	Relevance	Activation and limitation
12.2 By 2030, achieve the sustainable management and efficient use of natural resources	OUTPUT-SUPPORT-CANDIDATE / CANDIDATE-ROUTE	MEDIUM	Material or natural-resource flow, life-cycle boundary, baseline, quantity, denominator and measured efficiency or consumption change are controlled. Indicator: PARTIAL-DATA-SUPPORT; 12.2.1, 12.2.2.
12.5 By 2030, substantially reduce waste generation through prevention, reduction, recycling and...	OUTPUT-SUPPORT-CANDIDATE / CANDIDATE-ROUTE	MEDIUM	Waste/material type, mass or verified reuse unit, baseline, prevention/reduction/recycling/reuse pathway, geography and period are supported. Indicator: PARTIAL-DATA-SUPPORT; 12.5.1.

Evidence lifecycle and independent decision states

Control	Task-level state	Control	Task-level state
Activity evidence	CANONICAL-TASK-EVIDENCE	Output	NOT-ASSESSED
Outcome	NOT-ASSESSED	Target support	CANDIDATE-SUPPORT / ENTITY-DETERMINATION
Indicator relationship	PARTIAL-DATA-SUPPORT	Contribution	CONTRIBUTION-NOT-ASSESSED
Materiality	MATERIALITY-NOT-ASSESSED	Evidence / assurance	SUFFICIENCY NOT-ASSESSED / READINESS NOT-ASSESSED

UN authority and IFRS ISSB / SASB source boundary

Domain	Controlled source / range	Relationship / state	Boundary
UN Target authority	UN-SDG-01 / 12.2, 12.5	CANDIDATE / ENTITY-DETERMINATION	Exact Target text and actor conditions prevail.
UN Indicator authority	UN-SDG-02/03 / 12.2.1, 12.2.2, 12.5.1	ENTITY-DETERMINATION	Official metadata required; no corporate equivalence by default.
IFRS ISSB	IFRS S1: S1.45, S1.46, S1.50, S1.52, S1.53, S1.55, S1.58; IFRS S2: S2.27, S2.28, S2.32, S2.33, S2.34, S2.37	DISCLOSURE-CONTEXT / ENTITY-DETERMINATION	No SDG Target, outcome or contribution authority.

Domain	Controlled source / range	Relationship / state	Boundary
SASB / SICS	Topics: Stakeholder Engagement; Community Relations; Customer Welfare Candidate sectors: Food & Beverage; Services; Consumer Goods (+2 more)	INDUSTRY-CONTEXT / ENTITY-DETERMINATION	Standard, topic, metric, sector and EMJ alias remain separate.
CLAIMS BOUNDARY Task completion, a candidate route, a hash, an entity metric or a released record does not establish SDG alignment, outcome, contribution, official Indicator performance, compliance or assurance.			

A10-2 — Smart Pickup Task

A10 | E-commerce Logistics Participation | Sustainable Consumption, Logistics & Service Upgrade

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

Candidate SDG Target support routes

Target	Relationship / state	Relevance	Activation and limitation
12.2 By 2030, achieve the sustainable management and efficient use of natural resources	OUTPUT-SUPPORT-CANDIDATE / CANDIDATE-ROUTE	MEDIUM	Material or natural-resource flow, life-cycle boundary, baseline, quantity, denominator and measured efficiency or consumption change are controlled. Indicator: PARTIAL-DATA-SUPPORT; 12.2.1, 12.2.2.

Evidence lifecycle and independent decision states

Control	Task-level state	Control	Task-level state
Activity evidence	CANONICAL-TASK-EVIDENCE	Output	NOT-ASSESSED
Outcome	NOT-ASSESSED	Target support	CANDIDATE-SUPPORT / ENTITY-DETERMINATION
Indicator relationship	PARTIAL-DATA-SUPPORT	Contribution	CONTRIBUTION-NOT-ASSESSED
Materiality	MATERIALITY-NOT-ASSESSED	Evidence / assurance	SUFFICIENCY NOT-ASSESSED / READINESS NOT-ASSESSED

UN authority and IFRS ISSB / SASB source boundary

Domain	Controlled source / range	Relationship / state	Boundary
UN Target authority	UN-SDG-01 / 12.2	CANDIDATE / ENTITY-DETERMINATION	Exact Target text and actor conditions prevail.
UN Indicator authority	UN-SDG-02/03 / 12.2.1, 12.2.2	ENTITY-DETERMINATION	Official metadata required; no corporate equivalence by default.
IFRS ISSB	IFRS S1: S1.45, S1.46, S1.50, S1.52, S1.53, S1.55, S1.58; IFRS S2: S2.27, S2.28, S2.32, S2.33, S2.34, S2.37	DISCLOSURE-CONTEXT / ENTITY-DETERMINATION	No SDG Target, outcome or contribution authority.
SASB / SICS	Topics: Stakeholder Engagement; Community Relations; Customer Welfare Candidate sectors: Food & Beverage; Services; Consumer Goods (+2 more)	INDUSTRY-CONTEXT / ENTITY-DETERMINATION	Standard, topic, metric, sector and EMJ alias remain separate.

CLAIMS BOUNDARY Task completion, a candidate route, a hash, an entity metric or a released record does not establish SDG alignment, outcome, contribution, official Indicator performance, compliance or assurance.

A10-3 — Delivery Distance Task

A10 | E-commerce Logistics Participation | Sustainable Consumption, Logistics & Service Upgrade

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

Candidate SDG Target support routes

Target	Relationship / state	Relevance	Activation and limitation
12.2 By 2030, achieve the sustainable management and efficient use of natural resources	OUTPUT-SUPPORT-CANDIDATE / CANDIDATE-ROUTE	MEDIUM	Material or natural-resource flow, life-cycle boundary, baseline, quantity, denominator and measured efficiency or consumption change are controlled. Indicator: PARTIAL-DATA-SUPPORT; 12.2.1, 12.2.2.
11.6 By 2030, reduce the adverse per capita environmental impact of cities, including by paying...	CONDITIONAL-OUTCOME-ROUTE / CANDIDATE-ROUTE	CONDITIONAL	City boundary, air-quality or municipal-waste pressure, baseline, attributable intervention and measured environmental outcome are supported. Indicator: PARTIAL-DATA-SUPPORT; 11.6.1, 11.6.2.

Evidence lifecycle and independent decision states

Control	Task-level state	Control	Task-level state
Activity evidence	CANONICAL-TASK-EVIDENCE	Output	NOT-ASSESSED
Outcome	NOT-ASSESSED	Target support	CANDIDATE-SUPPORT / ENTITY-DETERMINATION
Indicator relationship	PARTIAL-DATA-SUPPORT	Contribution	CONTRIBUTION-NOT-ASSESSED
Materiality	MATERIALITY-NOT-ASSESSED	Evidence / assurance	SUFFICIENCY NOT-ASSESSED / READINESS NOT-ASSESSED

UN authority and IFRS ISSB / SASB source boundary

Domain	Controlled source / range	Relationship / state	Boundary
UN Target authority	UN-SDG-01 / 12.2, 11.6	CANDIDATE / ENTITY-DETERMINATION	Exact Target text and actor conditions prevail.
UN Indicator authority	UN-SDG-02/03 / 11.6.1, 11.6.2, 12.2.1, 12.2.2	ENTITY-DETERMINATION	Official metadata required; no corporate equivalence by default.
IFRS ISSB	IFRS S1: S1.45, S1.46, S1.50, S1.52, S1.53, S1.55, S1.58; IFRS S2: S2.27, S2.28, S2.32, S2.33, S2.34, S2.37	DISCLOSURE-CONTEXT / ENTITY-DETERMINATION	No SDG Target, outcome or contribution authority.

Domain	Controlled source / range	Relationship / state	Boundary
SASB / SICS	Topics: Stakeholder Engagement; Community Relations; Customer Welfare Candidate sectors: Food & Beverage; Services; Consumer Goods (+2 more)	INDUSTRY-CONTEXT / ENTITY-DETERMINATION	Standard, topic, metric, sector and EMJ alias remain separate.
CLAIMS BOUNDARY Task completion, a candidate route, a hash, an entity metric or a released record does not establish SDG alignment, outcome, contribution, official Indicator performance, compliance or assurance.			

A10-4 — Circular Recycling Task

A10 | E-commerce Logistics Participation | Sustainable Consumption, Logistics & Service Upgrade

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

Candidate SDG Target support routes

Target	Relationship / state	Relevance	Activation and limitation
12.5 By 2030, substantially reduce waste generation through prevention, reduction, recycling and...	OUTPUT-SUPPORT-CANDIDATE / CANDIDATE-ROUTE	MEDIUM	Waste/material type, mass or verified reuse unit, baseline, prevention/reduction/recycling/reuse pathway, geography and period are supported. Indicator: PARTIAL-DATA-SUPPORT; 12.5.1.

Evidence lifecycle and independent decision states

Control	Task-level state	Control	Task-level state
Activity evidence	CANONICAL-TASK-EVIDENCE	Output	NOT-ASSESSED
Outcome	NOT-ASSESSED	Target support	CANDIDATE-SUPPORT / ENTITY-DETERMINATION
Indicator relationship	PARTIAL-DATA-SUPPORT	Contribution	CONTRIBUTION-NOT-ASSESSED
Materiality	MATERIALITY-NOT-ASSESSED	Evidence / assurance	SUFFICIENCY NOT-ASSESSED / READINESS NOT-ASSESSED

UN authority and IFRS ISSB / SASB source boundary

Domain	Controlled source / range	Relationship / state	Boundary
UN Target authority	UN-SDG-01 / 12.5	CANDIDATE / ENTITY-DETERMINATION	Exact Target text and actor conditions prevail.
UN Indicator authority	UN-SDG-02/03 / 12.5.1	ENTITY-DETERMINATION	Official metadata required; no corporate equivalence by default.
IFRS ISSB	IFRS S1: S1.45, S1.46, S1.50, S1.52, S1.53, S1.55, S1.58; IFRS S2: S2.27, S2.28, S2.32, S2.33, S2.34, S2.37	DISCLOSURE-CONTEXT / ENTITY-DETERMINATION	No SDG Target, outcome or contribution authority.
SASB / SICS	Topics: Stakeholder Engagement; Community Relations; Customer Welfare Candidate sectors: Food & Beverage; Services; Consumer Goods (+2 more)	INDUSTRY-CONTEXT / ENTITY-DETERMINATION	Standard, topic, metric, sector and EMJ alias remain separate.

CLAIMS BOUNDARY Task completion, a candidate route, a hash, an entity metric or a released record does not establish SDG alignment, outcome, contribution, official Indicator performance, compliance or assurance.

A11-1 — Green Ticket Task

A11 | Cultural Activities Participation | Cultural & Civic Participation

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 SDG Target support routes

Target result	Relationship / state	Relevance	Basis and limitation
No defensible default Target	NO-DEFAULT-ROUTE / RELEASED	NO-DEFAULT-ROUTE	A cultural event ticket establishes attendance, not safeguarding of cultural heritage.

Evidence lifecycle and independent decision states

Control	Task-level state	Control	Task-level state
Activity evidence	CANONICAL-TASK-EVIDENCE	Output	NOT-ASSESSED
Outcome	NOT-ASSESSED	Target support	NO-DEFAULT-ROUTE
Indicator relationship	NOT-DETERMINED	Contribution	CONTRIBUTION-NOT-ASSESSED
Materiality	MATERIALITY-NOT-ASSESSED	Evidence / assurance	SUFFICIENCY NOT-ASSESSED / READINESS NOT-ASSESSED

UN authority and IFRS ISSB / SASB source boundary

Domain	Controlled source / range	Relationship / state	Boundary
UN Target authority	UN-SDG-01 / No Target route	NO-DEFAULT-ROUTE	Exact Target text and actor conditions prevail.
UN Indicator authority	UN-SDG-02/03 / none	ENTITY-DETERMINATION	Official metadata required; no corporate equivalence by default.
IFRS ISSB	IFRS S1: S1.45, S1.46, S1.50, S1.52, S1.53, S1.55, S1.58; IFRS S2: S2.27, S2.28, S2.32, S2.33, S2.34, S2.37	DISCLOSURE-CONTEXT / ENTITY-DETERMINATION	No SDG Target, outcome or contribution authority.
SASB / SICS	Topics: Stakeholder Engagement; Community Relations; Customer Welfare Candidate sectors: Technology & Communications; Financials; Services (+4 more)	INDUSTRY-CONTEXT / ENTITY-DETERMINATION	Standard, topic, metric, sector and EMJ alias remain separate.

CLAIMS BOUNDARY Task completion, a candidate route, a hash, an entity metric or a released record does not establish SDG alignment, outcome, contribution, official Indicator performance, compliance or assurance.

A11-2 — Low-Carbon Activity Experience Task

A11 | Cultural Activities Participation | Cultural & Civic Participation

Canonical source	Evidence role(s)	Task route state	Record state
A11-2 Low-Carbon Activity Experience Task MME Mapping(1).docx	ACTIVITY-EVIDENCE	CANDIDATE-ROUTE	RELEASED

Candidate SDG Target support routes

Target	Relationship / state	Relevance	Activation and limitation
12.8 By 2030, ensure that people everywhere have the relevant information and awareness for sust...	ACTIVITY-EVIDENCE-CANDIDATE / CANDIDATE-ROUTE	MEDIUM	Defined sustainable-development or lifestyle information, audience, delivery, reach and awareness or learning outcome are evidenced. Indicator: NO-CORPORATE-EQUIVALENCE; 12.8.1.

Evidence lifecycle and independent decision states

Control	Task-level state	Control	Task-level state
Activity evidence	CANONICAL-TASK-EVIDENCE	Output	NOT-ASSESSED
Outcome	NOT-ASSESSED	Target support	CANDIDATE-SUPPORT / ENTITY-DETERMINATION
Indicator relationship	NO-CORPORATE-EQUIVALENCE	Contribution	CONTRIBUTION-NOT-ASSESSED
Materiality	MATERIALITY-NOT-ASSESSED	Evidence / assurance	SUFFICIENCY NOT-ASSESSED / READINESS NOT-ASSESSED

UN authority and IFRS ISSB / SASB source boundary

Domain	Controlled source / range	Relationship / state	Boundary
UN Target authority	UN-SDG-01 / 12.8	CANDIDATE / ENTITY-DETERMINATION	Exact Target text and actor conditions prevail.
UN Indicator authority	UN-SDG-02/03 / 12.8.1	ENTITY-DETERMINATION	Official metadata required; no corporate equivalence by default.
IFRS ISSB	IFRS S1: S1.45, S1.46, S1.50, S1.52, S1.53, S1.55, S1.58; IFRS S2: S2.27, S2.28, S2.32, S2.33, S2.34, S2.37	DISCLOSURE-CONTEXT / ENTITY-DETERMINATION	No SDG Target, outcome or contribution authority.
SASB / SICS	Topics: Stakeholder Engagement; Community Relations; Customer Welfare Candidate sectors: Technology & Communications; Financials; Services (+4 more)	INDUSTRY-CONTEXT / ENTITY-DETERMINATION	Standard, topic, metric, sector and EMJ alias remain separate.

CLAIMS BOUNDARY Task completion, a candidate route, a hash, an entity metric or a released record does not establish SDG alignment, outcome, contribution, official Indicator performance, compliance or assurance.

A11-3 — Cultural Participation Task

A11 | Cultural Activities Participation | Cultural & Civic Participation

Canonical source	Evidence role(s)	Task route state	Record state
A11-3 Cultural Participation Task MME Mapping(1).docx	ACTIVITY-EVIDENCE	CANDIDATE-ROUTE	RELEASED

Candidate SDG Target support routes

Target	Relationship / state	Relevance	Activation and limitation
11.4 Strengthen efforts to protect and safeguard the world's cultural and natural heritage	CONTEXTUAL-SUPPORT / CANDIDATE-ROUTE	CONDITIONAL	The action protects or safeguards a defined cultural or natural heritage asset and records authority, expenditure or conservation outcome; attendance alone is insufficient. Indicator: PARTIAL-DATA-SUPPORT; 11.4.1.

Evidence lifecycle and independent decision states

Control	Task-level state	Control	Task-level state
Activity evidence	CANONICAL-TASK-EVIDENCE	Output	NOT-ASSESSED
Outcome	NOT-ASSESSED	Target support	CANDIDATE-SUPPORT / ENTITY-DETERMINATION
Indicator relationship	PARTIAL-DATA-SUPPORT	Contribution	CONTRIBUTION-NOT-ASSESSED
Materiality	MATERIALITY-NOT-ASSESSED	Evidence / assurance	SUFFICIENCY NOT-ASSESSED / READINESS NOT-ASSESSED

UN authority and IFRS ISSB / SASB source boundary

Domain	Controlled source / range	Relationship / state	Boundary
UN Target authority	UN-SDG-01 / 11.4	CANDIDATE / ENTITY-DETERMINATION	Exact Target text and actor conditions prevail.
UN Indicator authority	UN-SDG-02/03 / 11.4.1	ENTITY-DETERMINATION	Official metadata required; no corporate equivalence by default.
IFRS ISSB	IFRS S1: S1.45, S1.46, S1.50, S1.52, S1.53, S1.55, S1.58; IFRS S2: S2.27, S2.28, S2.32, S2.33, S2.34, S2.37	DISCLOSURE-CONTEXT / ENTITY-DETERMINATION	No SDG Target, outcome or contribution authority.
SASB / SICS	Topics: Stakeholder Engagement; Community Relations; Customer Welfare Candidate sectors: Technology & Communications; Financials; Services (+4 more)	INDUSTRY-CONTEXT / ENTITY-DETERMINATION	Standard, topic, metric, sector and EMJ alias remain separate.

CLAIMS BOUNDARY Task completion, a candidate route, a hash, an entity metric or a released record does not establish SDG alignment, outcome, contribution, official Indicator performance, compliance or assurance.

A11-4 — Post-Event Feedback Task

A11 | Cultural Activities Participation | Cultural & Civic Participation

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 SDG Target support routes

Target result	Relationship / state	Relevance	Basis and limitation
No defensible default Target	NO-DEFAULT-ROUTE / RELEASED	NO-DEFAULT-ROUTE	Post-event feedback supports service improvement but does not establish an SDG target outcome.

Evidence lifecycle and independent decision states

Control	Task-level state	Control	Task-level state
Activity evidence	CANONICAL-TASK-EVIDENCE	Output	NOT-ASSESSED
Outcome	NOT-ASSESSED	Target support	NO-DEFAULT-ROUTE
Indicator relationship	NOT-DETERMINED	Contribution	CONTRIBUTION-NOT-ASSESSED
Materiality	MATERIALITY-NOT-ASSESSED	Evidence / assurance	SUFFICIENCY NOT-ASSESSED / READINESS NOT-ASSESSED

UN authority and IFRS ISSB / SASB source boundary

Domain	Controlled source / range	Relationship / state	Boundary
UN Target authority	UN-SDG-01 / No Target route	NO-DEFAULT-ROUTE	Exact Target text and actor conditions prevail.
UN Indicator authority	UN-SDG-02/03 / none	ENTITY-DETERMINATION	Official metadata required; no corporate equivalence by default.
IFRS ISSB	IFRS S1: S1.21, S1.22, S1.45, S1.46; IFRS S2: S2.22, S2.27, S2.28	DISCLOSURE-CONTEXT / ENTITY-DETERMINATION	No SDG Target, outcome or contribution authority.
SASB / SICS	Topics: Corporate Governance; Business Ethics; Human Capital Management (+2 more) Candidate sectors: Technology & Communications; Financials; Services (+4 more)	INDUSTRY-CONTEXT / ENTITY-DETERMINATION	Standard, topic, metric, sector and EMJ alias remain separate.

CLAIMS BOUNDARY Task completion, a candidate route, a hash, an entity metric or a released record does not establish SDG alignment, outcome, contribution, official Indicator performance, compliance or assurance.

A12-1 — Check-in Registration Task

A12 | Sustainable Accommodation & Responsible Tourism Participation | Accommodation Registration, Sustainable Stay & Low-Carbon Hospitality Participation

Canonical source	Evidence role(s)	Task route state	Record state
A12-1 Check-in Registration Task MME Mapping(1).docx	ACTIVITY-EVIDENCE	NO-DEFAULT-ROUTE	RELEASED

Candidate SDG Target support routes

Target result	Relationship / state	Relevance	Basis and limitation
No defensible default Target	NO-DEFAULT-ROUTE / RELEASED	NO-DEFAULT-ROUTE	Accommodation check-in is an administrative event and does not establish sustainable-tourism performance.

Evidence lifecycle and independent decision states

Control	Task-level state	Control	Task-level state
Activity evidence	CANONICAL-TASK-EVIDENCE	Output	NOT-ASSESSED
Outcome	NOT-ASSESSED	Target support	NO-DEFAULT-ROUTE
Indicator relationship	NOT-DETERMINED	Contribution	CONTRIBUTION-NOT-ASSESSED
Materiality	MATERIALITY-NOT-ASSESSED	Evidence / assurance	SUFFICIENCY NOT-ASSESSED / READINESS NOT-ASSESSED

UN authority and IFRS ISSB / SASB source boundary

Domain	Controlled source / range	Relationship / state	Boundary
UN Target authority	UN-SDG-01 / No Target route	NO-DEFAULT-ROUTE	Exact Target text and actor conditions prevail.
UN Indicator authority	UN-SDG-02/03 / none	ENTITY-DETERMINATION	Official metadata required; no corporate equivalence by default.
IFRS ISSB	IFRS S1: S1.45, S1.46, S1.50, S1.52, S1.53, S1.58; IFRS S2: S2.22, S2.23, S2.27, S2.28, S2.34	DISCLOSURE-CONTEXT / ENTITY-DETERMINATION	No SDG Target, outcome or contribution authority.
SASB / SICS	Topics: Energy Management; Customer Welfare; Sustainable Tourism (+2 more) Candidate sectors: Hotels & Lodging; Hospitality Services; Tourism Services (+2 more)	INDUSTRY-CONTEXT / ENTITY-DETERMINATION	Standard, topic, metric, sector and EMJ alias remain separate.

CLAIMS BOUNDARY Task completion, a candidate route, a hash, an entity metric or a released record does not establish SDG alignment, outcome, contribution, official Indicator performance, compliance or assurance.

A12-2 — Green Room Proof

A12 | Sustainable Accommodation & Responsible Tourism Participation | Green Accommodation, Resource Efficiency & Sustainable Hospitality Participation

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

Candidate SDG Target support routes

Target	Relationship / state	Relevance	Activation and limitation
6.4 By 2030, substantially increase water-use efficiency across all sectors and ensure sustaina...	OUTPUT-SUPPORT-CANDIDATE / CANDIDATE-ROUTE	MEDIUM	Water withdrawal or consumption, baseline, production or service denominator, geography, scarcity context and measured efficiency change are supported. Indicator: PARTIAL-DATA-SUPPORT; 6.4.1, 6.4.2.
7.3 By 2030, double the global rate of improvement in energy efficiency	OUTPUT-SUPPORT-CANDIDATE / CANDIDATE-ROUTE	MEDIUM	Energy input, output or service denominator, baseline, boundary, method and measured efficiency change are supported. Indicator: PARTIAL-DATA-SUPPORT; 7.3.1.
12.2 By 2030, achieve the sustainable management and efficient use of natural resources	OUTPUT-SUPPORT-CANDIDATE / CANDIDATE-ROUTE	MEDIUM	Material or natural-resource flow, life-cycle boundary, baseline, quantity, denominator and measured efficiency or consumption change are controlled. Indicator: PARTIAL-DATA-SUPPORT; 12.2.1, 12.2.2.

Evidence lifecycle and independent decision states

Control	Task-level state	Control	Task-level state
Activity evidence	CANONICAL-TASK-EVIDENCE	Output	NOT-ASSESSED
Outcome	NOT-ASSESSED	Target support	CANDIDATE-SUPPORT / ENTITY-DETERMINATION
Indicator relationship	PARTIAL-DATA-SUPPORT	Contribution	CONTRIBUTION-NOT-ASSESSED
Materiality	MATERIALITY-NOT-ASSESSED	Evidence / assurance	SUFFICIENCY NOT-ASSESSED / READINESS NOT-ASSESSED

UN authority and IFRS ISSB / SASB source boundary

Domain	Controlled source / range	Relationship / state	Boundary
UN Target authority	UN-SDG-01 / 6.4, 7.3, 12.2	CANDIDATE / ENTITY-DETERMINATION	Exact Target text and actor conditions prevail.

Domain	Controlled source / range	Relationship / state	Boundary
UN Indicator authority	UN-SDG-02/03 / 12.2.1, 12.2.2, 6.4.1, 6.4.2, 7.3.1	ENTITY-DETERMINATION	Official metadata required; no corporate equivalence by default.
IFRS ISSB	IFRS S1: S1.45, S1.46, S1.50, S1.52, S1.53, S1.58; IFRS S2: S2.22, S2.23, S2.27, S2.28, S2.34	DISCLOSURE-CONTEXT / ENTITY-DETERMINATION	No SDG Target, outcome or contribution authority.
SASB / SICS	Topics: Energy Management; Water Management; Customer Welfare (+3 more) Candidate sectors: Hotels & Lodging; Hospitality Services; Tourism Services (+3 more)	INDUSTRY-CONTEXT / ENTITY-DETERMINATION	Standard, topic, metric, sector and EMJ alias remain separate.
CLAIMS BOUNDARY Task completion, a candidate route, a hash, an entity metric or a released record does not establish SDG alignment, outcome, contribution, official Indicator performance, compliance or assurance.			

A12-3 — Energy-saving Record Task

A12 | Sustainable Accommodation & Responsible Tourism Participation | Energy Conservation, Resource Efficiency & Sustainable Hospitality Participation

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

Candidate SDG Target support routes

Target	Relationship / state	Relevance	Activation and limitation
7.3 By 2030, double the global rate of improvement in energy efficiency	OUTPUT-SUPPORT-CANDIDATE / CANDIDATE-ROUTE	MEDIUM	Energy input, output or service denominator, baseline, boundary, method and measured efficiency change are supported. Indicator: PARTIAL-DATA-SUPPORT; 7.3.1.

Evidence lifecycle and independent decision states

Control	Task-level state	Control	Task-level state
Activity evidence	CANONICAL-TASK-EVIDENCE	Output	NOT-ASSESSED
Outcome	NOT-ASSESSED	Target support	CANDIDATE-SUPPORT / ENTITY-DETERMINATION
Indicator relationship	PARTIAL-DATA-SUPPORT	Contribution	CONTRIBUTION-NOT-ASSESSED
Materiality	MATERIALITY-NOT-ASSESSED	Evidence / assurance	SUFFICIENCY NOT-ASSESSED / READINESS NOT-ASSESSED

UN authority and IFRS ISSB / SASB source boundary

Domain	Controlled source / range	Relationship / state	Boundary
UN Target authority	UN-SDG-01 / 7.3	CANDIDATE / ENTITY-DETERMINATION	Exact Target text and actor conditions prevail.
UN Indicator authority	UN-SDG-02/03 / 7.3.1	ENTITY-DETERMINATION	Official metadata required; no corporate equivalence by default.
IFRS ISSB	IFRS S1: S1.45, S1.46, S1.50, S1.52, S1.53, S1.58; IFRS S2: S2.22, S2.23, S2.27, S2.28, S2.34	DISCLOSURE-CONTEXT / ENTITY-DETERMINATION	No SDG Target, outcome or contribution authority.
SASB / SICS	Topics: Energy Management; Resource Efficiency; Hospitality Sustainability (+3 more) Candidate sectors: Hotels & Lodging; Hospitality Services; Resorts (+3 more)	INDUSTRY-CONTEXT / ENTITY-DETERMINATION	Standard, topic, metric, sector and EMJ alias remain separate.

CLAIMS BOUNDARY Task completion, a candidate route, a hash, an entity metric or a released record does not establish SDG alignment, outcome, contribution, official Indicator performance, compliance or assurance.

A12-4 — Environmental Participation Proof

A12 | Sustainable Accommodation & Responsible Tourism Participation | Environmental Stewardship, Responsible Tourism & Sustainability Participation

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

Candidate SDG Target support routes

Target	Relationship / state	Relevance	Activation and limitation
8.9 By 2030, devise and implement policies to promote sustainable tourism that creates jobs and...	CONTEXTUAL-SUPPORT / CANDIDATE-ROUTE	CONDITIONAL	The actor has authority over a sustainable-tourism policy or programme and records jobs, local culture or product outcomes; a guest action alone is insufficient. Indicator: NO-CORPORATE-EQUIVALENCE; 8.9.1, 8.9.2.
12.8 By 2030, ensure that people everywhere have the relevant information and awareness for sust...	ACTIVITY-EVIDENCE-CANDIDATE / CANDIDATE-ROUTE	MEDIUM	Defined sustainable-development or lifestyle information, audience, delivery, reach and awareness or learning outcome are evidenced. Indicator: NO-CORPORATE-EQUIVALENCE; 12.8.1.

Evidence lifecycle and independent decision states

Control	Task-level state	Control	Task-level state
Activity evidence	CANONICAL-TASK-EVIDENCE	Output	NOT-ASSESSED
Outcome	NOT-ASSESSED	Target support	CANDIDATE-SUPPORT / ENTITY-DETERMINATION
Indicator relationship	NO-CORPORATE-EQUIVALENCE	Contribution	CONTRIBUTION-NOT-ASSESSED
Materiality	MATERIALITY-NOT-ASSESSED	Evidence / assurance	SUFFICIENCY NOT-ASSESSED / READINESS NOT-ASSESSED

UN authority and IFRS ISSB / SASB source boundary

Domain	Controlled source / range	Relationship / state	Boundary
UN Target authority	UN-SDG-01 / 8.9, 12.8	CANDIDATE / ENTITY-DETERMINATION	Exact Target text and actor conditions prevail.
UN Indicator authority	UN-SDG-02/03 / 12.8.1, 8.9.1, 8.9.2	ENTITY-DETERMINATION	Official metadata required; no corporate equivalence by default.
IFRS ISSB	IFRS S1: S1.45, S1.46, S1.50, S1.52, S1.53, S1.58; IFRS S2: S2.22, S2.23, S2.27, S2.28, S2.34	DISCLOSURE-CONTEXT / ENTITY-DETERMINATION	No SDG Target, outcome or contribution authority.

Domain	Controlled source / range	Relationship / state	Boundary
SASB / SICS	Topics: Community Relations; Environmental Management; Employee Engagement (+3 more) Candidate sectors: Hospitality Services; Tourism Services; Environmental Services (+3 more)	INDUSTRY-CONTEXT / ENTITY-DETERMINATION	Standard, topic, metric, sector and EMJ alias remain separate.
CLAIMS BOUNDARY Task completion, a candidate route, a hash, an entity metric or a released record does not establish SDG alignment, outcome, contribution, official Indicator performance, compliance or assurance.			

A13-1 — Rental Registration Task

A13 | EV Leasing Participation | Business Travel, Accommodation & Mobility

Canonical source	Evidence role(s)	Task route state	Record state
A13-1 EV Rental Registration MME Mapping(1).docx	ACTIVITY-EVIDENCE	NO-DEFAULT-ROUTE	RELEASED

Candidate SDG Target support routes

Target result	Relationship / state	Relevance	Basis and limitation
No defensible default Target	NO-DEFAULT-ROUTE / RELEASED	NO-DEFAULT-ROUTE	EV rental registration does not establish vehicle use, renewable charging or a measured environmental outcome.

Evidence lifecycle and independent decision states

Control	Task-level state	Control	Task-level state
Activity evidence	CANONICAL-TASK-EVIDENCE	Output	NOT-ASSESSED
Outcome	NOT-ASSESSED	Target support	NO-DEFAULT-ROUTE
Indicator relationship	NOT-DETERMINED	Contribution	CONTRIBUTION-NOT-ASSESSED
Materiality	MATERIALITY-NOT-ASSESSED	Evidence / assurance	SUFFICIENCY NOT-ASSESSED / READINESS NOT-ASSESSED

UN authority and IFRS ISSB / SASB source boundary

Domain	Controlled source / range	Relationship / state	Boundary
UN Target authority	UN-SDG-01 / No Target route	NO-DEFAULT-ROUTE	Exact Target text and actor conditions prevail.
UN Indicator authority	UN-SDG-02/03 / none	ENTITY-DETERMINATION	Official metadata required; no corporate equivalence by default.
IFRS ISSB	IFRS S1: S1.45, S1.46, S1.50, S1.52, S1.53, S1.55, S1.58; IFRS S2: S2.27, S2.28, S2.32, S2.33, S2.34, S2.37	DISCLOSURE-CONTEXT / ENTITY-DETERMINATION	No SDG Target, outcome or contribution authority.
SASB / SICS	Topics: Stakeholder Engagement; Community Relations; Customer Welfare Candidate sectors: Technology & Communications; Financials; Services (+4 more)	INDUSTRY-CONTEXT / ENTITY-DETERMINATION	Standard, topic, metric, sector and EMJ alias remain separate.

CLAIMS BOUNDARY Task completion, a candidate route, a hash, an entity metric or a released record does not establish SDG alignment, outcome, contribution, official Indicator performance, compliance or assurance.

A13-2 — Driving Mileage Task

A13 | EV Leasing Participation | Business Travel, Accommodation & Mobility

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

Candidate SDG Target support routes

Target	Relationship / state	Relevance	Activation and limitation
11.6 By 2030, reduce the adverse per capita environmental impact of cities, including by paying...	CONDITIONAL-OUTCOME-ROUTE / CANDIDATE-ROUTE	CONDITIONAL	City boundary, air-quality or municipal-waste pressure, baseline, attributable intervention and measured environmental outcome are supported. Indicator: PARTIAL-DATA-SUPPORT; 11.6.1, 11.6.2.
13.2 Integrate climate change measures into national policies, strategies and planning	CONTEXTUAL-SUPPORT / CANDIDATE-ROUTE	CONDITIONAL	The evidence is linked to an authorized national policy, strategy or planning process; an entity plan or emissions record is not the official target outcome. Indicator: NO-CORPORATE-EQUIVALENCE; 13.2.1, 13.2.2.

Evidence lifecycle and independent decision states

Control	Task-level state	Control	Task-level state
Activity evidence	CANONICAL-TASK-EVIDENCE	Output	NOT-ASSESSED
Outcome	NOT-ASSESSED	Target support	CANDIDATE-SUPPORT / ENTITY-DETERMINATION
Indicator relationship	NO-CORPORATE-EQUIVALENCE / PARTIAL-DATA-SUPPORT	Contribution	CONTRIBUTION-NOT-ASSESSED
Materiality	MATERIALITY-NOT-ASSESSED	Evidence / assurance	SUFFICIENCY NOT-ASSESSED / READINESS NOT-ASSESSED

UN authority and IFRS ISSB / SASB source boundary

Domain	Controlled source / range	Relationship / state	Boundary
UN Target authority	UN-SDG-01 / 11.6, 13.2	CANDIDATE / ENTITY-DETERMINATION	Exact Target text and actor conditions prevail.
UN Indicator authority	UN-SDG-02/03 / 11.6.1, 11.6.2, 13.2.1, 13.2.2	ENTITY-DETERMINATION	Official metadata required; no corporate equivalence by default.
IFRS ISSB	IFRS S1: S1.45, S1.46, S1.50, S1.52, S1.53, S1.55, S1.58; IFRS S2: S2.27, S2.28, S2.32, S2.33, S2.34, S2.37	DISCLOSURE-CONTEXT / ENTITY-DETERMINATION	No SDG Target, outcome or contribution authority.

Domain	Controlled source / range	Relationship / state	Boundary
SASB / SICS	Topics: Stakeholder Engagement; Community Relations; Customer Welfare Candidate sectors: Technology & Communications; Financials; Services (+4 more)	INDUSTRY-CONTEXT / ENTITY-DETERMINATION	Standard, topic, metric, sector and EMJ alias remain separate.
CLAIMS BOUNDARY Task completion, a candidate route, a hash, an entity metric or a released record does not establish SDG alignment, outcome, contribution, official Indicator performance, compliance or assurance.			

A13-3 — Charging Record Task

A13 | EV Leasing Participation | Business Travel, Accommodation & Mobility

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

Candidate SDG Target support routes

Target	Relationship / state	Relevance	Activation and limitation
7.2 By 2030, increase substantially the share of renewable energy in the global energy mix	OUTPUT-SUPPORT- CANDIDATE / CANDIDATE- ROUTE	MEDIUM	Consumed or supplied renewable energy quantity, attribute ownership, technology, geography, period and denominator are supported without double counting. Indicator: PARTIAL-DATA- SUPPORT; 7.2.1.

Evidence lifecycle and independent decision states

Control	Task-level state	Control	Task-level state
Activity evidence	CANONICAL-TASK-EVIDENCE	Output	NOT-ASSESSED
Outcome	NOT-ASSESSED	Target support	CANDIDATE-SUPPORT / ENTITY-DETERMINATION
Indicator relationship	PARTIAL-DATA-SUPPORT	Contribution	CONTRIBUTION-NOT- ASSESSED
Materiality	MATERIALITY-NOT- ASSESSED	Evidence / assurance	SUFFICIENCY NOT- ASSESSED / READINESS NOT-ASSESSED

UN authority and IFRS ISSB / SASB source boundary

Domain	Controlled source / range	Relationship / state	Boundary
UN Target authority	UN-SDG-01 / 7.2	CANDIDATE / ENTITY- DETERMINATION	Exact Target text and actor conditions prevail.
UN Indicator authority	UN-SDG-02/03 / 7.2.1	ENTITY-DETERMINATION	Official metadata required; no corporate equivalence by default.
IFRS ISSB	IFRS S1: S1.45, S1.46, S1.50, S1.52, S1.53, S1.55, S1.58; IFRS S2: S2.27, S2.28, S2.32, S2.33, S2.34, S2.37	DISCLOSURE-CONTEXT / ENTITY-DETERMINATION	No SDG Target, outcome or contribution authority.
SASB / SICS	Topics: Stakeholder Engagement; Community Relations; Customer Welfare Candidate sectors: Technology & Communications; Financials; Services (+4 more)	INDUSTRY-CONTEXT / ENTITY-DETERMINATION	Standard, topic, metric, sector and EMJ alias remain separate.

CLAIMS BOUNDARY Task completion, a candidate route, a hash, an entity metric or a released record does not establish SDG alignment, outcome, contribution, official Indicator performance, compliance or assurance.

A13-4 — Return Verification Task

A13 | EV Leasing Participation | Business Travel, Accommodation & Mobility

Canonical source	Evidence role(s)	Task route state	Record state
A13-4 EV Return Verification MME Mapping(1).docx	ACTIVITY-EVIDENCE	NO-DEFAULT-ROUTE	RELEASED

Candidate SDG Target support routes

Target result	Relationship / state	Relevance	Basis and limitation
No defensible default Target	NO-DEFAULT-ROUTE / RELEASED	NO-DEFAULT-ROUTE	Vehicle return verification closes a rental transaction but does not establish an SDG outcome.

Evidence lifecycle and independent decision states

Control	Task-level state	Control	Task-level state
Activity evidence	CANONICAL-TASK-EVIDENCE	Output	NOT-ASSESSED
Outcome	NOT-ASSESSED	Target support	NO-DEFAULT-ROUTE
Indicator relationship	NOT-DETERMINED	Contribution	CONTRIBUTION-NOT-ASSESSED
Materiality	MATERIALITY-NOT-ASSESSED	Evidence / assurance	SUFFICIENCY NOT-ASSESSED / READINESS NOT-ASSESSED

UN authority and IFRS ISSB / SASB source boundary

Domain	Controlled source / range	Relationship / state	Boundary
UN Target authority	UN-SDG-01 / No Target route	NO-DEFAULT-ROUTE	Exact Target text and actor conditions prevail.
UN Indicator authority	UN-SDG-02/03 / none	ENTITY-DETERMINATION	Official metadata required; no corporate equivalence by default.
IFRS ISSB	IFRS S1: S1.45, S1.46, S1.50, S1.52, S1.53, S1.55, S1.58; IFRS S2: S2.27, S2.28, S2.32, S2.33, S2.34, S2.37	DISCLOSURE-CONTEXT / ENTITY-DETERMINATION	No SDG Target, outcome or contribution authority.
SASB / SICS	Topics: Stakeholder Engagement; Community Relations; Customer Welfare Candidate sectors: Technology & Communications; Financials; Services (+4 more)	INDUSTRY-CONTEXT / ENTITY-DETERMINATION	Standard, topic, metric, sector and EMJ alias remain separate.

CLAIMS BOUNDARY Task completion, a candidate route, a hash, an entity metric or a released record does not establish SDG alignment, outcome, contribution, official Indicator performance, compliance or assurance.

A14-1 — Passenger Check-in Task

A14 | Public Transport Module | Business Travel, Accommodation & Mobility

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

Candidate SDG Target support routes

Target	Relationship / state	Relevance	Activation and limitation
11.2 By 2030, provide access to safe, affordable, accessible and sustainable transport systems f...	CONTEXTUAL-SUPPORT / CANDIDATE-ROUTE	CONDITIONAL	Transport service availability, affordability, safety, accessibility, user groups and city or settlement boundary are controlled; trip evidence alone is not service access. Indicator: PARTIAL-DATA-SUPPORT; 11.2.1.

Evidence lifecycle and independent decision states

Control	Task-level state	Control	Task-level state
Activity evidence	CANONICAL-TASK-EVIDENCE	Output	NOT-ASSESSED
Outcome	NOT-ASSESSED	Target support	CANDIDATE-SUPPORT / ENTITY-DETERMINATION
Indicator relationship	PARTIAL-DATA-SUPPORT	Contribution	CONTRIBUTION-NOT-ASSESSED
Materiality	MATERIALITY-NOT-ASSESSED	Evidence / assurance	SUFFICIENCY NOT-ASSESSED / READINESS NOT-ASSESSED

UN authority and IFRS ISSB / SASB source boundary

Domain	Controlled source / range	Relationship / state	Boundary
UN Target authority	UN-SDG-01 / 11.2	CANDIDATE / ENTITY-DETERMINATION	Exact Target text and actor conditions prevail.
UN Indicator authority	UN-SDG-02/03 / 11.2.1	ENTITY-DETERMINATION	Official metadata required; no corporate equivalence by default.
IFRS ISSB	IFRS S1: S1.45, S1.46, S1.50, S1.52, S1.53, S1.55, S1.58; IFRS S2: S2.27, S2.28, S2.32, S2.33, S2.34, S2.37	DISCLOSURE-CONTEXT / ENTITY-DETERMINATION	No SDG Target, outcome or contribution authority.
SASB / SICS	Topics: Stakeholder Engagement; Community Relations; Customer Welfare Candidate sectors: Technology & Communications; Financials; Services (+4 more)	INDUSTRY-CONTEXT / ENTITY-DETERMINATION	Standard, topic, metric, sector and EMJ alias remain separate.

CLAIMS BOUNDARY Task completion, a candidate route, a hash, an entity metric or a released record does not establish SDG alignment, outcome, contribution, official Indicator performance, compliance or assurance.

A14-2 — Commuting Log Task

A14 | Public Transport Module | Business Travel, Accommodation & Mobility

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

Candidate SDG Target support routes

Target	Relationship / state	Relevance	Activation and limitation
11.2 By 2030, provide access to safe, affordable, accessible and sustainable transport systems f...	CONTEXTUAL-SUPPORT / CANDIDATE-ROUTE	CONDITIONAL	Transport service availability, affordability, safety, accessibility, user groups and city or settlement boundary are controlled; trip evidence alone is not service access. Indicator: PARTIAL-DATA-SUPPORT; 11.2.1.

Evidence lifecycle and independent decision states

Control	Task-level state	Control	Task-level state
Activity evidence	CANONICAL-TASK-EVIDENCE	Output	NOT-ASSESSED
Outcome	NOT-ASSESSED	Target support	CANDIDATE-SUPPORT / ENTITY-DETERMINATION
Indicator relationship	PARTIAL-DATA-SUPPORT	Contribution	CONTRIBUTION-NOT- ASSESSED
Materiality	MATERIALITY-NOT- ASSESSED	Evidence / assurance	SUFFICIENCY NOT- ASSESSED / READINESS NOT-ASSESSED

UN authority and IFRS ISSB / SASB source boundary

Domain	Controlled source / range	Relationship / state	Boundary
UN Target authority	UN-SDG-01 / 11.2	CANDIDATE / ENTITY- DETERMINATION	Exact Target text and actor conditions prevail.
UN Indicator authority	UN-SDG-02/03 / 11.2.1	ENTITY-DETERMINATION	Official metadata required; no corporate equivalence by default.
IFRS ISSB	IFRS S1: S1.45, S1.46, S1.50, S1.52, S1.53, S1.55, S1.58; IFRS S2: S2.27, S2.28, S2.32, S2.33, S2.34, S2.37	DISCLOSURE-CONTEXT / ENTITY-DETERMINATION	No SDG Target, outcome or contribution authority.
SASB / SICS	Topics: Stakeholder Engagement; Community Relations; Customer Welfare Candidate sectors: Technology & Communications; Financials; Services (+4 more)	INDUSTRY-CONTEXT / ENTITY-DETERMINATION	Standard, topic, metric, sector and EMJ alias remain separate.

CLAIMS BOUNDARY Task completion, a candidate route, a hash, an entity metric or a released record does not establish SDG alignment, outcome, contribution, official Indicator performance, compliance or assurance.

A14-3 — Ticket Verification Task

A14 | Public Transport Module | Business Travel, Accommodation & Mobility

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

Candidate SDG Target support routes

Target	Relationship / state	Relevance	Activation and limitation
11.2 By 2030, provide access to safe, affordable, accessible and sustainable transport systems f...	CONTEXTUAL-SUPPORT / CANDIDATE-ROUTE	CONDITIONAL	Transport service availability, affordability, safety, accessibility, user groups and city or settlement boundary are controlled; trip evidence alone is not service access. Indicator: PARTIAL-DATA-SUPPORT; 11.2.1.

Evidence lifecycle and independent decision states

Control	Task-level state	Control	Task-level state
Activity evidence	CANONICAL-TASK-EVIDENCE	Output	NOT-ASSESSED
Outcome	NOT-ASSESSED	Target support	CANDIDATE-SUPPORT / ENTITY-DETERMINATION
Indicator relationship	PARTIAL-DATA-SUPPORT	Contribution	CONTRIBUTION-NOT- ASSESSED
Materiality	MATERIALITY-NOT- ASSESSED	Evidence / assurance	SUFFICIENCY NOT- ASSESSED / READINESS NOT-ASSESSED

UN authority and IFRS ISSB / SASB source boundary

Domain	Controlled source / range	Relationship / state	Boundary
UN Target authority	UN-SDG-01 / 11.2	CANDIDATE / ENTITY- DETERMINATION	Exact Target text and actor conditions prevail.
UN Indicator authority	UN-SDG-02/03 / 11.2.1	ENTITY-DETERMINATION	Official metadata required; no corporate equivalence by default.
IFRS ISSB	IFRS S1: S1.45, S1.46, S1.50, S1.52, S1.53, S1.55, S1.58; IFRS S2: S2.27, S2.28, S2.32, S2.33, S2.34, S2.37	DISCLOSURE-CONTEXT / ENTITY-DETERMINATION	No SDG Target, outcome or contribution authority.
SASB / SICS	Topics: Stakeholder Engagement; Community Relations; Customer Welfare Candidate sectors: Technology & Communications; Financials; Services (+4 more)	INDUSTRY-CONTEXT / ENTITY-DETERMINATION	Standard, topic, metric, sector and EMJ alias remain separate.

CLAIMS BOUNDARY Task completion, a candidate route, a hash, an entity metric or a released record does not establish SDG alignment, outcome, contribution, official Indicator performance, compliance or assurance.

A14-4 — Shared Transport Rental Task

A14 | Public Transport Module | Business Travel, Accommodation & Mobility

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

Candidate SDG Target support routes

Target	Relationship / state	Relevance	Activation and limitation
11.2 By 2030, provide access to safe, affordable, accessible and sustainable transport systems f...	CONTEXTUAL-SUPPORT / CANDIDATE-ROUTE	CONDITIONAL	Transport service availability, affordability, safety, accessibility, user groups and city or settlement boundary are controlled; trip evidence alone is not service access. Indicator: PARTIAL-DATA-SUPPORT; 11.2.1.

Evidence lifecycle and independent decision states

Control	Task-level state	Control	Task-level state
Activity evidence	CANONICAL-TASK-EVIDENCE	Output	NOT-ASSESSED
Outcome	NOT-ASSESSED	Target support	CANDIDATE-SUPPORT / ENTITY-DETERMINATION
Indicator relationship	PARTIAL-DATA-SUPPORT	Contribution	CONTRIBUTION-NOT-ASSESSED
Materiality	MATERIALITY-NOT-ASSESSED	Evidence / assurance	SUFFICIENCY NOT-ASSESSED / READINESS NOT-ASSESSED

UN authority and IFRS ISSB / SASB source boundary

Domain	Controlled source / range	Relationship / state	Boundary
UN Target authority	UN-SDG-01 / 11.2	CANDIDATE / ENTITY-DETERMINATION	Exact Target text and actor conditions prevail.
UN Indicator authority	UN-SDG-02/03 / 11.2.1	ENTITY-DETERMINATION	Official metadata required; no corporate equivalence by default.
IFRS ISSB	IFRS S1: S1.45, S1.46, S1.50, S1.52, S1.53, S1.55, S1.58; IFRS S2: S2.27, S2.28, S2.32, S2.33, S2.34, S2.37	DISCLOSURE-CONTEXT / ENTITY-DETERMINATION	No SDG Target, outcome or contribution authority.
SASB / SICS	Topics: Stakeholder Engagement; Community Relations; Customer Welfare Candidate sectors: Technology & Communications; Financials; Services (+4 more)	INDUSTRY-CONTEXT / ENTITY-DETERMINATION	Standard, topic, metric, sector and EMJ alias remain separate.

CLAIMS BOUNDARY Task completion, a candidate route, a hash, an entity metric or a released record does not establish SDG alignment, outcome, contribution, official Indicator performance, compliance or assurance.

A15-1 — Sustainability Event Promotion

A15 | Community Sustainability Engagement & Awareness Participation | Community Sustainability Engagement & Awareness Participation

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

Candidate SDG Target support routes

Target result	Relationship / state	Relevance	Basis and limitation
No defensible default Target	NO-DEFAULT-ROUTE / RELEASED	NO-DEFAULT-ROUTE	Promotion of a sustainability event is not evidence that awareness, learning or participation outcomes occurred.

Evidence lifecycle and independent decision states

Control	Task-level state	Control	Task-level state
Activity evidence	CANONICAL-TASK-EVIDENCE	Output	NOT-ASSESSED
Outcome	NOT-ASSESSED	Target support	NO-DEFAULT-ROUTE
Indicator relationship	NOT-DETERMINED	Contribution	CONTRIBUTION-NOT-ASSESSED
Materiality	MATERIALITY-NOT-ASSESSED	Evidence / assurance	SUFFICIENCY NOT-ASSESSED / READINESS NOT-ASSESSED

UN authority and IFRS ISSB / SASB source boundary

Domain	Controlled source / range	Relationship / state	Boundary
UN Target authority	UN-SDG-01 / No Target route	NO-DEFAULT-ROUTE	Exact Target text and actor conditions prevail.
UN Indicator authority	UN-SDG-02/03 / none	ENTITY-DETERMINATION	Official metadata required; no corporate equivalence by default.
IFRS ISSB	IFRS S1: S1.45, S1.46, S1.50, S1.52, S1.53, S1.55, S1.58; IFRS S2: S2.27, S2.28, S2.32, S2.33, S2.34, S2.37	DISCLOSURE-CONTEXT / ENTITY-DETERMINATION	No SDG Target, outcome or contribution authority.
SASB / SICS	Topics: Stakeholder Engagement; Community Relations; Customer Welfare Candidate sectors: Technology & Communications; Financials; Services (+4 more)	INDUSTRY-CONTEXT / ENTITY-DETERMINATION	Standard, topic, metric, sector and EMJ alias remain separate.

CLAIMS BOUNDARY Task completion, a candidate route, a hash, an entity metric or a released record does not establish SDG alignment, outcome, contribution, official Indicator performance, compliance or assurance.

A15-2 — Resident Interaction Task

A15 | Community Sustainability Engagement & Awareness Participation | Community Sustainability Engagement & Awareness Participation

Canonical source	Evidence role(s)	Task route state	Record state
A15-2 Resident Interaction Task MME Mapping.docx	GOVERNANCE-SUPPORT	CANDIDATE-ROUTE	RELEASED

Candidate SDG Target support routes

Target	Relationship / state	Relevance	Activation and limitation
11.3 By 2030, enhance inclusive and sustainable urbanization and capacity for participatory, int...	CONTEXTUAL-SUPPORT / CANDIDATE-ROUTE	CONDITIONAL	An authorized urban-planning process, affected population, inclusive participation mechanism, decision linkage and documented influence are supported. Indicator: NO-CORPORATE-EQUIVALENCE; 11.3.1, 11.3.2.
16.7 Ensure responsive, inclusive, participatory and representative decision-making at all levels	CONTEXTUAL-SUPPORT / CANDIDATE-ROUTE	CONDITIONAL	The decision process is public or institutionally authorized, inclusive, participatory and representative, with stakeholder influence and decision outcome evidenced. Indicator: NO-CORPORATE-EQUIVALENCE; 16.7.1, 16.7.2.

Evidence lifecycle and independent decision states

Control	Task-level state	Control	Task-level state
Activity evidence	CANONICAL-TASK-EVIDENCE	Output	NOT-ASSESSED
Outcome	NOT-ASSESSED	Target support	CANDIDATE-SUPPORT / ENTITY-DETERMINATION
Indicator relationship	NO-CORPORATE-EQUIVALENCE	Contribution	CONTRIBUTION-NOT-ASSESSED
Materiality	MATERIALITY-NOT-ASSESSED	Evidence / assurance	SUFFICIENCY NOT-ASSESSED / READINESS NOT-ASSESSED

UN authority and IFRS ISSB / SASB source boundary

Domain	Controlled source / range	Relationship / state	Boundary
UN Target authority	UN-SDG-01 / 11.3, 16.7	CANDIDATE / ENTITY-DETERMINATION	Exact Target text and actor conditions prevail.
UN Indicator authority	UN-SDG-02/03 / 11.3.1, 11.3.2, 16.7.1, 16.7.2	ENTITY-DETERMINATION	Official metadata required; no corporate equivalence by default.
IFRS ISSB	IFRS S1: S1.45, S1.46, S1.50, S1.52, S1.53, S1.55, S1.58; IFRS S2: S2.27, S2.28, S2.32, S2.33, S2.34, S2.37	DISCLOSURE-CONTEXT / ENTITY-DETERMINATION	No SDG Target, outcome or contribution authority.

Domain	Controlled source / range	Relationship / state	Boundary
SASB / SICS	Topics: Stakeholder Engagement; Community Relations; Customer Welfare Candidate sectors: Technology & Communications; Financials; Services (+4 more)	INDUSTRY-CONTEXT / ENTITY-DETERMINATION	Standard, topic, metric, sector and EMJ alias remain separate.
CLAIMS BOUNDARY Task completion, a candidate route, a hash, an entity metric or a released record does not establish SDG alignment, outcome, contribution, official Indicator performance, compliance or assurance.			

A15-3 — Green Declaration Task

A15 | Community Sustainability Engagement & Awareness Participation | Community Sustainability Engagement & Awareness Participation

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

Candidate SDG Target support routes

Target result	Relationship / state	Relevance	Basis and limitation
No defensible default Target	NO-DEFAULT-ROUTE / RELEASED	NO-DEFAULT-ROUTE	A declaration or commitment is not evidence of action, output, outcome or contribution.

Evidence lifecycle and independent decision states

Control	Task-level state	Control	Task-level state
Activity evidence	CANONICAL-TASK-EVIDENCE	Output	NOT-ASSESSED
Outcome	NOT-ASSESSED	Target support	NO-DEFAULT-ROUTE
Indicator relationship	NOT-DETERMINED	Contribution	CONTRIBUTION-NOT-ASSESSED
Materiality	MATERIALITY-NOT-ASSESSED	Evidence / assurance	SUFFICIENCY NOT-ASSESSED / READINESS NOT-ASSESSED

UN authority and IFRS ISSB / SASB source boundary

Domain	Controlled source / range	Relationship / state	Boundary
UN Target authority	UN-SDG-01 / No Target route	NO-DEFAULT-ROUTE	Exact Target text and actor conditions prevail.
UN Indicator authority	UN-SDG-02/03 / none	ENTITY-DETERMINATION	Official metadata required; no corporate equivalence by default.
IFRS ISSB	IFRS S1: S1.45, S1.46, S1.50, S1.52, S1.53, S1.55, S1.58; IFRS S2: S2.27, S2.28, S2.32, S2.33, S2.34, S2.37	DISCLOSURE-CONTEXT / ENTITY-DETERMINATION	No SDG Target, outcome or contribution authority.
SASB / SICS	Topics: Stakeholder Engagement; Community Relations; Customer Welfare Candidate sectors: Technology & Communications; Financials; Services (+4 more)	INDUSTRY-CONTEXT / ENTITY-DETERMINATION	Standard, topic, metric, sector and EMJ alias remain separate.

CLAIMS BOUNDARY Task completion, a candidate route, a hash, an entity metric or a released record does not establish SDG alignment, outcome, contribution, official Indicator performance, compliance or assurance.

A15-4 — Sustainability Results Presentation

A15 | Community Sustainability Engagement & Awareness Participation | Community Sustainability Engagement & Awareness Participation

Canonical source	Evidence role(s)	Task route state	Record state
A15-4 Sustainability Results Presentation MME Mapping.docx	ACTIVITY-EVIDENCE / DISCLOSURE-SUPPORT / GOVERNANCE-SUPPORT	CANDIDATE-ROUTE	RELEASED

Candidate SDG Target support routes

Target	Relationship / state	Relevance	Activation and limitation
12.8 By 2030, ensure that people everywhere have the relevant information and awareness for sust...	ACTIVITY-EVIDENCE-CANDIDATE / CANDIDATE-ROUTE	MEDIUM	Defined sustainable-development or lifestyle information, audience, delivery, reach and awareness or learning outcome are evidenced. Indicator: NO-CORPORATE-EQUIVALENCE; 12.8.1.
12.6 Encourage companies, especially large and transnational companies, to adopt sustainable pra...	CONDITIONAL-OUTCOME-ROUTE / CANDIDATE-ROUTE	CONDITIONAL	An organization has adopted a defined sustainable practice or issued a qualifying sustainability report; an upload, draft, audit or label alone is insufficient. Indicator: PARTIAL-DATA-SUPPORT; 12.6.1.
17.17 Encourage and promote effective public, public-private and civil society partnerships, buil...	CONDITIONAL-OUTCOME-ROUTE / CANDIDATE-ROUTE	CONDITIONAL	A formal public, public-private or civil-society partnership has defined parties, resources, governance, objectives, implementation and effectiveness evidence. Indicator: PARTIAL-DATA-SUPPORT; 17.17.1.

Evidence lifecycle and independent decision states

Control	Task-level state	Control	Task-level state
Activity evidence	CANONICAL-TASK-EVIDENCE	Output	NOT-ASSESSED
Outcome	NOT-ASSESSED	Target support	CANDIDATE-SUPPORT / ENTITY-DETERMINATION
Indicator relationship	NO-CORPORATE-EQUIVALENCE / PARTIAL-DATA-SUPPORT	Contribution	CONTRIBUTION-NOT-ASSESSED
Materiality	MATERIALITY-NOT-ASSESSED	Evidence / assurance	SUFFICIENCY NOT-ASSESSED / READINESS NOT-ASSESSED

UN authority and IFRS ISSB / SASB source boundary

Domain	Controlled source / range	Relationship / state	Boundary
UN Target authority	UN-SDG-01 / 12.8, 12.6, 17.17	CANDIDATE / ENTITY-DETERMINATION	Exact Target text and actor conditions prevail.

Domain	Controlled source / range	Relationship / state	Boundary
UN Indicator authority	UN-SDG-02/03 / 12.6.1, 12.8.1, 17.17.1	ENTITY-DETERMINATION	Official metadata required; no corporate equivalence by default.
IFRS ISSB	IFRS S1: S1.45, S1.46, S1.50, S1.52, S1.53, S1.55, S1.58; IFRS S2: S2.27, S2.28, S2.32, S2.33, S2.34, S2.37	DISCLOSURE-CONTEXT / ENTITY-DETERMINATION	No SDG Target, outcome or contribution authority.
SASB / SICS	Topics: Stakeholder Engagement; Community Relations; Customer Welfare Candidate sectors: Food & Beverage; Services; Consumer Goods (+2 more)	INDUSTRY-CONTEXT / ENTITY-DETERMINATION	Standard, topic, metric, sector and EMJ alias remain separate.
CLAIMS BOUNDARY Task completion, a candidate route, a hash, an entity metric or a released record does not establish SDG alignment, outcome, contribution, official Indicator performance, compliance or assurance.			

A16-1 — Green Service Upgrade Task

A16 | Service Upgrade Module | Sustainable Consumption, Logistics & Service Upgrade

Canonical source	Evidence role(s)	Task route state	Record state
A16-1 Green Service Upgrade Task MME Mapping.docx	QUANTITY-EVIDENCE	CANDIDATE-ROUTE	RELEASED

Candidate SDG Target support routes

Target	Relationship / state	Relevance	Activation and limitation
9.4 By 2030, upgrade infrastructure and retrofit industries to make them sustainable, with incr...	OUTPUT-SUPPORT-CANDIDATE / CANDIDATE-ROUTE	MEDIUM	Infrastructure or industrial boundary, upgrade, resource-use or emissions baseline, technology and measured performance change are supported. Indicator: PARTIAL-DATA-SUPPORT; 9.4.1.
12.2 By 2030, achieve the sustainable management and efficient use of natural resources	OUTPUT-SUPPORT-CANDIDATE / CANDIDATE-ROUTE	MEDIUM	Material or natural-resource flow, life-cycle boundary, baseline, quantity, denominator and measured efficiency or consumption change are controlled. Indicator: PARTIAL-DATA-SUPPORT; 12.2.1, 12.2.2.

Evidence lifecycle and independent decision states

Control	Task-level state	Control	Task-level state
Activity evidence	CANONICAL-TASK-EVIDENCE	Output	NOT-ASSESSED
Outcome	NOT-ASSESSED	Target support	CANDIDATE-SUPPORT / ENTITY-DETERMINATION
Indicator relationship	PARTIAL-DATA-SUPPORT	Contribution	CONTRIBUTION-NOT-ASSESSED
Materiality	MATERIALITY-NOT-ASSESSED	Evidence / assurance	SUFFICIENCY NOT-ASSESSED / READINESS NOT-ASSESSED

UN authority and IFRS ISSB / SASB source boundary

Domain	Controlled source / range	Relationship / state	Boundary
UN Target authority	UN-SDG-01 / 9.4, 12.2	CANDIDATE / ENTITY-DETERMINATION	Exact Target text and actor conditions prevail.
UN Indicator authority	UN-SDG-02/03 / 12.2.1, 12.2.2, 9.4.1	ENTITY-DETERMINATION	Official metadata required; no corporate equivalence by default.
IFRS ISSB	IFRS S1: S1.45, S1.46, S1.50, S1.58; IFRS S2: S2.22, S2.23, S2.27, S2.28, S2.34	DISCLOSURE-CONTEXT / ENTITY-DETERMINATION	No SDG Target, outcome or contribution authority.

Domain	Controlled source / range	Relationship / state	Boundary
SASB / SICS	Topics: Energy Management; Infrastructure Management; Operational Efficiency (+1 more) Candidate sectors: Infrastructure; Utilities; Real Estate (+4 more)	INDUSTRY-CONTEXT / ENTITY-DETERMINATION	Standard, topic, metric, sector and EMJ alias remain separate.
CLAIMS BOUNDARY Task completion, a candidate route, a hash, an entity metric or a released record does not establish SDG alignment, outcome, contribution, official Indicator performance, compliance or assurance.			

A16-2 — Customer Feedback Task

A16 | Service Upgrade Module | Sustainable Consumption, Logistics & Service Upgrade

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

Candidate SDG Target support routes

Target result	Relationship / state	Relevance	Basis and limitation
No defensible default Target	NO-DEFAULT-ROUTE / RELEASED	NO-DEFAULT-ROUTE	Customer feedback is input to entity decision-making and has no default SDG target outcome.

Evidence lifecycle and independent decision states

Control	Task-level state	Control	Task-level state
Activity evidence	CANONICAL-TASK-EVIDENCE	Output	NOT-ASSESSED
Outcome	NOT-ASSESSED	Target support	NO-DEFAULT-ROUTE
Indicator relationship	NOT-DETERMINED	Contribution	CONTRIBUTION-NOT-ASSESSED
Materiality	MATERIALITY-NOT-ASSESSED	Evidence / assurance	SUFFICIENCY NOT-ASSESSED / READINESS NOT-ASSESSED

UN authority and IFRS ISSB / SASB source boundary

Domain	Controlled source / range	Relationship / state	Boundary
UN Target authority	UN-SDG-01 / No Target route	NO-DEFAULT-ROUTE	Exact Target text and actor conditions prevail.
UN Indicator authority	UN-SDG-02/03 / none	ENTITY-DETERMINATION	Official metadata required; no corporate equivalence by default.
IFRS ISSB	IFRS S1: S1.21, S1.22, S1.45, S1.46, S1.50; IFRS S2: S2.27, S2.28, S2.32, S2.33, S2.34, S2.37	DISCLOSURE-CONTEXT / ENTITY-DETERMINATION	No SDG Target, outcome or contribution authority.
SASB / SICS	Topics: Product Quality and Safety; Customer Welfare; Product Labeling (+3 more) Candidate sectors: Consumer Goods; Retail; Manufacturing (+4 more)	INDUSTRY-CONTEXT / ENTITY-DETERMINATION	Standard, topic, metric, sector and EMJ alias remain separate.

CLAIMS BOUNDARY Task completion, a candidate route, a hash, an entity metric or a released record does not establish SDG alignment, outcome, contribution, official Indicator performance, compliance or assurance.

A16-3 — Digital Process Transformation Task

A16 | Service Upgrade Module | Sustainable Consumption, Logistics & Service Upgrade

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

Candidate SDG Target support routes

Target	Relationship / state	Relevance	Activation and limitation
9.4 By 2030, upgrade infrastructure and retrofit industries to make them sustainable, with incr...	OUTPUT-SUPPORT-CANDIDATE / CANDIDATE-ROUTE	MEDIUM	Infrastructure or industrial boundary, upgrade, resource-use or emissions baseline, technology and measured performance change are supported. Indicator: PARTIAL-DATA-SUPPORT; 9.4.1.
12.2 By 2030, achieve the sustainable management and efficient use of natural resources	OUTPUT-SUPPORT-CANDIDATE / CANDIDATE-ROUTE	MEDIUM	Material or natural-resource flow, life-cycle boundary, baseline, quantity, denominator and measured efficiency or consumption change are controlled. Indicator: PARTIAL-DATA-SUPPORT; 12.2.1, 12.2.2.

Evidence lifecycle and independent decision states

Control	Task-level state	Control	Task-level state
Activity evidence	CANONICAL-TASK-EVIDENCE	Output	NOT-ASSESSED
Outcome	NOT-ASSESSED	Target support	CANDIDATE-SUPPORT / ENTITY-DETERMINATION
Indicator relationship	PARTIAL-DATA-SUPPORT	Contribution	CONTRIBUTION-NOT-ASSESSED
Materiality	MATERIALITY-NOT-ASSESSED	Evidence / assurance	SUFFICIENCY NOT-ASSESSED / READINESS NOT-ASSESSED

UN authority and IFRS ISSB / SASB source boundary

Domain	Controlled source / range	Relationship / state	Boundary
UN Target authority	UN-SDG-01 / 9.4, 12.2	CANDIDATE / ENTITY-DETERMINATION	Exact Target text and actor conditions prevail.
UN Indicator authority	UN-SDG-02/03 / 12.2.1, 12.2.2, 9.4.1	ENTITY-DETERMINATION	Official metadata required; no corporate equivalence by default.
IFRS ISSB	IFRS S1: S1.21, S1.45, S1.46, S1.50, S1.58; IFRS S2: S2.22, S2.23, S2.27, S2.28	DISCLOSURE-CONTEXT / ENTITY-DETERMINATION	No SDG Target, outcome or contribution authority.

Domain	Controlled source / range	Relationship / state	Boundary
SASB / SICS	Topics: Data Security; Customer Privacy; Business Model Resilience (+3 more) Candidate sectors: Technology; Financial Services; Healthcare (+4 more)	INDUSTRY-CONTEXT / ENTITY-DETERMINATION	Standard, topic, metric, sector and EMJ alias remain separate.
CLAIMS BOUNDARY Task completion, a candidate route, a hash, an entity metric or a released record does not establish SDG alignment, outcome, contribution, official Indicator performance, compliance or assurance.			

A16-4 — Public Service Challenge Task

A16 | Service Upgrade Module | Community Sustainability Engagement & Awareness Participation

Canonical source	Evidence role(s)	Task route state	Record state
A16-4 Public Service Challenge Task MME Mapping.docx	GOVERNANCE-SUPPORT	CANDIDATE-ROUTE	RELEASED

Candidate SDG Target support routes

Target	Relationship / state	Relevance	Activation and limitation
16.6 Develop effective, accountable and transparent institutions at all levels	CONTEXTUAL-SUPPORT / CANDIDATE-ROUTE	CONDITIONAL	The actor is a public institution or carries delegated public authority and records effectiveness, accountability or transparency outcomes; private internal control is not enough. Indicator: NO-CORPORATE-EQUIVALENCE; 16.6.1, 16.6.2.
16.7 Ensure responsive, inclusive, participatory and representative decision-making at all levels	CONTEXTUAL-SUPPORT / CANDIDATE-ROUTE	CONDITIONAL	The decision process is public or institutionally authorized, inclusive, participatory and representative, with stakeholder influence and decision outcome evidenced. Indicator: NO-CORPORATE-EQUIVALENCE; 16.7.1, 16.7.2.

Evidence lifecycle and independent decision states

Control	Task-level state	Control	Task-level state
Activity evidence	CANONICAL-TASK-EVIDENCE	Output	NOT-ASSESSED
Outcome	NOT-ASSESSED	Target support	CANDIDATE-SUPPORT / ENTITY-DETERMINATION
Indicator relationship	NO-CORPORATE-EQUIVALENCE	Contribution	CONTRIBUTION-NOT-ASSESSED
Materiality	MATERIALITY-NOT-ASSESSED	Evidence / assurance	SUFFICIENCY NOT-ASSESSED / READINESS NOT-ASSESSED

UN authority and IFRS ISSB / SASB source boundary

Domain	Controlled source / range	Relationship / state	Boundary
UN Target authority	UN-SDG-01 / 16.6, 16.7	CANDIDATE / ENTITY-DETERMINATION	Exact Target text and actor conditions prevail.
UN Indicator authority	UN-SDG-02/03 / 16.6.1, 16.6.2, 16.7.1, 16.7.2	ENTITY-DETERMINATION	Official metadata required; no corporate equivalence by default.
IFRS ISSB	IFRS S1: S1.21, S1.45, S1.46, S1.50; IFRS S2: S2.22, S2.23, S2.27, S2.28	DISCLOSURE-CONTEXT / ENTITY-DETERMINATION	No SDG Target, outcome or contribution authority.

Domain	Controlled source / range	Relationship / state	Boundary
SASB / SICS	Topics: Community Relations; Employee Engagement; Social Capital (+3 more) Candidate sectors: Government Services; Community Services; Education Services (+2 more)	INDUSTRY-CONTEXT / ENTITY-DETERMINATION	Standard, topic, metric, sector and EMJ alias remain separate.
CLAIMS BOUNDARY Task completion, a candidate route, a hash, an entity metric or a released record does not establish SDG alignment, outcome, contribution, official Indicator performance, compliance or assurance.			

B01-1 — Supplier Onboarding

B01 | Sustainable Supply Chain Governance & Supplier Participation | Supply Chain Collaboration, Procurement & Verification

Canonical source	Evidence role(s)	Task route state	Record state
B01-1 Supplier Onboarding MME Mapping(1).docx	ACTIVITY-EVIDENCE	NO-DEFAULT-ROUTE	RELEASED

Candidate SDG Target support routes

Target result	Relationship / state	Relevance	Basis and limitation
No defensible default Target	NO-DEFAULT-ROUTE / RELEASED	NO-DEFAULT-ROUTE	Supplier onboarding establishes relationship and identity facts only; it does not prove sustainable practice or impact.

Evidence lifecycle and independent decision states

Control	Task-level state	Control	Task-level state
Activity evidence	CANONICAL-TASK-EVIDENCE	Output	NOT-ASSESSED
Outcome	NOT-ASSESSED	Target support	NO-DEFAULT-ROUTE
Indicator relationship	NOT-DETERMINED	Contribution	CONTRIBUTION-NOT-ASSESSED
Materiality	MATERIALITY-NOT-ASSESSED	Evidence / assurance	SUFFICIENCY NOT-ASSESSED / READINESS NOT-ASSESSED

UN authority and IFRS ISSB / SASB source boundary

Domain	Controlled source / range	Relationship / state	Boundary
UN Target authority	UN-SDG-01 / No Target route	NO-DEFAULT-ROUTE	Exact Target text and actor conditions prevail.
UN Indicator authority	UN-SDG-02/03 / none	ENTITY-DETERMINATION	Official metadata required; no corporate equivalence by default.
IFRS ISSB	IFRS S1: S1.21, S1.22, S1.45, S1.46, S1.58; IFRS S2: S2.22, S2.23, S2.27, S2.28	DISCLOSURE-CONTEXT / ENTITY-DETERMINATION	No SDG Target, outcome or contribution authority.
SASB / SICS	Topics: Supply Chain Management; Business Ethics; Human Rights Management (+3 more) Candidate sectors: Manufacturing; Retail; Consumer Goods (+4 more)	INDUSTRY-CONTEXT / ENTITY-DETERMINATION	Standard, topic, metric, sector and EMJ alias remain separate.

CLAIMS BOUNDARY Task completion, a candidate route, a hash, an entity metric or a released record does not establish SDG alignment, outcome, contribution, official Indicator performance, compliance or assurance.

B01-2 — Supplier Participation Verification

B01 | Sustainable Supply Chain Governance & Supplier Participation | Supply Chain Collaboration, Procurement & Verification

Canonical source	Evidence role(s)	Task route state	Record state
B01-2 Supplier Participation Verification MME Mapping.docx	DISCLOSURE-SUPPORT	CANDIDATE-ROUTE	RELEASED

Candidate SDG Target support routes

Target	Relationship / state	Relevance	Activation and limitation
12.6 Encourage companies, especially large and transnational companies, to adopt sustainable pra...	CONDITIONAL-OUTCOME-ROUTE / CANDIDATE-ROUTE	CONDITIONAL	An organization has adopted a defined sustainable practice or issued a qualifying sustainability report; an upload, draft, audit or label alone is insufficient. Indicator: PARTIAL-DATA-SUPPORT; 12.6.1.

Evidence lifecycle and independent decision states

Control	Task-level state	Control	Task-level state
Activity evidence	CANONICAL-TASK-EVIDENCE	Output	NOT-ASSESSED
Outcome	NOT-ASSESSED	Target support	CANDIDATE-SUPPORT / ENTITY-DETERMINATION
Indicator relationship	PARTIAL-DATA-SUPPORT	Contribution	CONTRIBUTION-NOT-ASSESSED
Materiality	MATERIALITY-NOT-ASSESSED	Evidence / assurance	SUFFICIENCY NOT-ASSESSED / READINESS NOT-ASSESSED

UN authority and IFRS ISSB / SASB source boundary

Domain	Controlled source / range	Relationship / state	Boundary
UN Target authority	UN-SDG-01 / 12.6	CANDIDATE / ENTITY-DETERMINATION	Exact Target text and actor conditions prevail.
UN Indicator authority	UN-SDG-02/03 / 12.6.1	ENTITY-DETERMINATION	Official metadata required; no corporate equivalence by default.
IFRS ISSB	IFRS S1: S1.21, S1.22, S1.45, S1.46; IFRS S2: S2.22, S2.23, S2.27	DISCLOSURE-CONTEXT / ENTITY-DETERMINATION	No SDG Target, outcome or contribution authority.
SASB / SICS	Topics: Customer Welfare; Product Quality and Safety; Product Labeling (+3 more) Candidate sectors: Consumer Goods; Retail; Manufacturing (+4 more)	INDUSTRY-CONTEXT / ENTITY-DETERMINATION	Standard, topic, metric, sector and EMJ alias remain separate.

CLAIMS BOUNDARY Task completion, a candidate route, a hash, an entity metric or a released record does not establish SDG alignment, outcome, contribution, official Indicator performance, compliance or assurance.

B01-3 — Upstream Disclosure Update

B01 | Sustainable Supply Chain Governance & Supplier Participation | Supply Chain Collaboration, Procurement & Verification

Canonical source	Evidence role(s)	Task route state	Record state
B01-3 Upstream Disclosure Update MME Mapping.docx	DISCLOSURE-SUPPORT	CANDIDATE-ROUTE	RELEASED

Candidate SDG Target support routes

Target	Relationship / state	Relevance	Activation and limitation
12.6 Encourage companies, especially large and transnational companies, to adopt sustainable pra...	CONDITIONAL-OUTCOME-ROUTE / CANDIDATE-ROUTE	CONDITIONAL	An organization has adopted a defined sustainable practice or issued a qualifying sustainability report; an upload, draft, audit or label alone is insufficient. Indicator: PARTIAL-DATA-SUPPORT; 12.6.1.

Evidence lifecycle and independent decision states

Control	Task-level state	Control	Task-level state
Activity evidence	CANONICAL-TASK-EVIDENCE	Output	NOT-ASSESSED
Outcome	NOT-ASSESSED	Target support	CANDIDATE-SUPPORT / ENTITY-DETERMINATION
Indicator relationship	PARTIAL-DATA-SUPPORT	Contribution	CONTRIBUTION-NOT-ASSESSED
Materiality	MATERIALITY-NOT-ASSESSED	Evidence / assurance	SUFFICIENCY NOT-ASSESSED / READINESS NOT-ASSESSED

UN authority and IFRS ISSB / SASB source boundary

Domain	Controlled source / range	Relationship / state	Boundary
UN Target authority	UN-SDG-01 / 12.6	CANDIDATE / ENTITY-DETERMINATION	Exact Target text and actor conditions prevail.
UN Indicator authority	UN-SDG-02/03 / 12.6.1	ENTITY-DETERMINATION	Official metadata required; no corporate equivalence by default.
IFRS ISSB	IFRS S1: S1.21, S1.22, S1.45, S1.46, S1.58; IFRS S2: S2.23, S2.27, S2.28, S2.29	DISCLOSURE-CONTEXT / ENTITY-DETERMINATION	No SDG Target, outcome or contribution authority.
SASB / SICS	Topics: Supply Chain Management; Environmental Footprint Management; Energy Management (+3 more) Candidate sectors: Manufacturing; Consumer Goods; Retail (+4 more)	INDUSTRY-CONTEXT / ENTITY-DETERMINATION	Standard, topic, metric, sector and EMJ alias remain separate.

CLAIMS BOUNDARY Task completion, a candidate route, a hash, an entity metric or a released record does not establish SDG alignment, outcome, contribution, official Indicator performance, compliance or assurance.

B01-4 — Downstream Evidence Synchronization

B01 | Sustainable Supply Chain Governance & Supplier Participation | Supply Chain Collaboration, Procurement & Verification

Canonical source	Evidence role(s)	Task route state	Record state
B01-4 Downstream Evidence Synchronization MME Mapping.docx	ACTIVITY-EVIDENCE	NO-DEFAULT-ROUTE	RELEASED

Candidate SDG Target support routes

Target result	Relationship / state	Relevance	Basis and limitation
No defensible default Target	NO-DEFAULT-ROUTE / RELEASED	NO-DEFAULT-ROUTE	Evidence synchronization is an information-control activity and does not establish an SDG outcome.

Evidence lifecycle and independent decision states

Control	Task-level state	Control	Task-level state
Activity evidence	CANONICAL-TASK-EVIDENCE	Output	NOT-ASSESSED
Outcome	NOT-ASSESSED	Target support	NO-DEFAULT-ROUTE
Indicator relationship	NOT-DETERMINED	Contribution	CONTRIBUTION-NOT-ASSESSED
Materiality	MATERIALITY-NOT-ASSESSED	Evidence / assurance	SUFFICIENCY NOT-ASSESSED / READINESS NOT-ASSESSED

UN authority and IFRS ISSB / SASB source boundary

Domain	Controlled source / range	Relationship / state	Boundary
UN Target authority	UN-SDG-01 / No Target route	NO-DEFAULT-ROUTE	Exact Target text and actor conditions prevail.
UN Indicator authority	UN-SDG-02/03 / none	ENTITY-DETERMINATION	Official metadata required; no corporate equivalence by default.
IFRS ISSB	IFRS S1: S1.21, S1.22, S1.45, S1.46; IFRS S2: S2.22, S2.23, S2.27	DISCLOSURE-CONTEXT / ENTITY-DETERMINATION	No SDG Target, outcome or contribution authority.
SASB / SICS	Topics: Supply Chain Management; Business Model Resilience; Product Innovation (+3 more) Candidate sectors: Manufacturing; Technology; Consumer Goods (+4 more)	INDUSTRY-CONTEXT / ENTITY-DETERMINATION	Standard, topic, metric, sector and EMJ alias remain separate.

CLAIMS BOUNDARY Task completion, a candidate route, a hash, an entity metric or a released record does not establish SDG alignment, outcome, contribution, official Indicator performance, compliance or assurance.

B02-1 — Sustainable Supplier List

B02 | Sustainable Procurement & Responsible Purchasing Participation | Supply Chain Collaboration, Procurement & Verification

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

Candidate SDG Target support routes

Target	Relationship / state	Relevance	Activation and limitation
12.7 Promote public procurement practices that are sustainable, in accordance with national poli...	CONTEXTUAL-SUPPORT / CANDIDATE-ROUTE	CONDITIONAL	The procuring actor is a public authority or performs public procurement under an applicable mandate, with policy, implementation and procurement evidence supported. Indicator: NO-CORPORATE-EQUIVALENCE; 12.7.1.
8.7 Take immediate and effective measures to eradicate forced labour, end modern slavery and hu...	CONDITIONAL-OUTCOME-ROUTE / CANDIDATE-ROUTE	CONDITIONAL	Labour-risk scope, worker population, due-diligence criteria, findings, remediation and outcome evidence are present; supplier onboarding alone is insufficient. Indicator: NO-CORPORATE-EQUIVALENCE; 8.7.1.

Evidence lifecycle and independent decision states

Control	Task-level state	Control	Task-level state
Activity evidence	CANONICAL-TASK-EVIDENCE	Output	NOT-ASSESSED
Outcome	NOT-ASSESSED	Target support	CANDIDATE-SUPPORT / ENTITY-DETERMINATION
Indicator relationship	NO-CORPORATE-EQUIVALENCE	Contribution	CONTRIBUTION-NOT-ASSESSED
Materiality	MATERIALITY-NOT-ASSESSED	Evidence / assurance	SUFFICIENCY NOT-ASSESSED / READINESS NOT-ASSESSED

UN authority and IFRS ISSB / SASB source boundary

Domain	Controlled source / range	Relationship / state	Boundary
UN Target authority	UN-SDG-01 / 12.7, 8.7	CANDIDATE / ENTITY-DETERMINATION	Exact Target text and actor conditions prevail.
UN Indicator authority	UN-SDG-02/03 / 12.7.1, 8.7.1	ENTITY-DETERMINATION	Official metadata required; no corporate equivalence by default.
IFRS ISSB	IFRS S1: S1.21, S1.22, S1.45, S1.46, S1.58; IFRS S2: S2.22, S2.23, S2.27, S2.28	DISCLOSURE-CONTEXT / ENTITY-DETERMINATION	No SDG Target, outcome or contribution authority.

Domain	Controlled source / range	Relationship / state	Boundary
SASB / SICS	Topics: Supply Chain Management; Business Ethics; Environmental Stewardship (+3 more) Candidate sectors: Manufacturing; Consumer Goods; Retail (+4 more)	INDUSTRY-CONTEXT / ENTITY-DETERMINATION	Standard, topic, metric, sector and EMJ alias remain separate.
CLAIMS BOUNDARY Task completion, a candidate route, a hash, an entity metric or a released record does not establish SDG alignment, outcome, contribution, official Indicator performance, compliance or assurance.			

B02-2 — Green Procurement Contract

B02 | Sustainable Procurement & Responsible Purchasing Participation | Supply Chain Collaboration, Procurement & Verification

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

Candidate SDG Target support routes

Target	Relationship / state	Relevance	Activation and limitation
12.7 Promote public procurement practices that are sustainable, in accordance with national poli...	CONTEXTUAL-SUPPORT / CANDIDATE-ROUTE	CONDITIONAL	The procuring actor is a public authority or performs public procurement under an applicable mandate, with policy, implementation and procurement evidence supported. Indicator: NO-CORPORATE-EQUIVALENCE; 12.7.1.
12.2 By 2030, achieve the sustainable management and efficient use of natural resources	OUTPUT-SUPPORT-CANDIDATE / CANDIDATE-ROUTE	MEDIUM	Material or natural-resource flow, life-cycle boundary, baseline, quantity, denominator and measured efficiency or consumption change are controlled. Indicator: PARTIAL-DATA-SUPPORT; 12.2.1, 12.2.2.
8.7 Take immediate and effective measures to eradicate forced labour, end modern slavery and hu...	CONDITIONAL-OUTCOME-ROUTE / CANDIDATE-ROUTE	CONDITIONAL	Labour-risk scope, worker population, due-diligence criteria, findings, remediation and outcome evidence are present; supplier onboarding alone is insufficient. Indicator: NO-CORPORATE-EQUIVALENCE; 8.7.1.

Evidence lifecycle and independent decision states

Control	Task-level state	Control	Task-level state
Activity evidence	CANONICAL-TASK-EVIDENCE	Output	NOT-ASSESSED
Outcome	NOT-ASSESSED	Target support	CANDIDATE-SUPPORT / ENTITY-DETERMINATION
Indicator relationship	NO-CORPORATE-EQUIVALENCE / PARTIAL-DATA-SUPPORT	Contribution	CONTRIBUTION-NOT-ASSESSED
Materiality	MATERIALITY-NOT-ASSESSED	Evidence / assurance	SUFFICIENCY NOT-ASSESSED / READINESS NOT-ASSESSED

UN authority and IFRS ISSB / SASB source boundary

Domain	Controlled source / range	Relationship / state	Boundary
UN Target authority	UN-SDG-01 / 12.7, 12.2, 8.7	CANDIDATE / ENTITY-DETERMINATION	Exact Target text and actor conditions prevail.
UN Indicator authority	UN-SDG-02/03 / 12.2.1, 12.2.2, 12.7.1, 8.7.1	ENTITY-DETERMINATION	Official metadata required; no corporate equivalence by default.
IFRS ISSB	IFRS S1: S1.21, S1.22, S1.45, S1.46, S1.58; IFRS S2: S2.22, S2.23, S2.27	DISCLOSURE-CONTEXT / ENTITY-DETERMINATION	No SDG Target, outcome or contribution authority.
SASB / SICS	Topics: Supply Chain Management; Business Ethics; Environmental Stewardship (+3 more) Candidate sectors: Manufacturing; Retail; Consumer Goods (+4 more)	INDUSTRY-CONTEXT / ENTITY-DETERMINATION	Standard, topic, metric, sector and EMJ alias remain separate.
CLAIMS BOUNDARY Task completion, a candidate route, a hash, an entity metric or a released record does not establish SDG alignment, outcome, contribution, official Indicator performance, compliance or assurance.			

B02-3 — ESG Material Traceability

B02 | Sustainable Procurement & Responsible Purchasing Participation | Sustainable Procurement, Supplier Selection & ESG Purchasing Governance

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

Candidate SDG Target support routes

Target	Relationship / state	Relevance	Activation and limitation
12.2 By 2030, achieve the sustainable management and efficient use of natural resources	OUTPUT-SUPPORT-CANDIDATE / CANDIDATE-ROUTE	MEDIUM	Material or natural-resource flow, life-cycle boundary, baseline, quantity, denominator and measured efficiency or consumption change are controlled. Indicator: PARTIAL-DATA-SUPPORT; 12.2.1, 12.2.2.
8.7 Take immediate and effective measures to eradicate forced labour, end modern slavery and hu...	CONDITIONAL-OUTCOME-ROUTE / CANDIDATE-ROUTE	CONDITIONAL	Labour-risk scope, worker population, due-diligence criteria, findings, remediation and outcome evidence are present; supplier onboarding alone is insufficient. Indicator: NO-CORPORATE-EQUIVALENCE; 8.7.1.
15.1 By 2020, ensure the conservation, restoration and sustainable use of terrestrial and inland...	CONDITIONAL-OUTCOME-ROUTE / CANDIDATE-ROUTE	CONDITIONAL	A defined terrestrial or inland-water ecosystem, conservation/restoration action, location, baseline and ecological outcome are supported; visitation is insufficient. Indicator: PARTIAL-DATA-SUPPORT; 15.1.1, 15.1.2.

Evidence lifecycle and independent decision states

Control	Task-level state	Control	Task-level state
Activity evidence	CANONICAL-TASK-EVIDENCE	Output	NOT-ASSESSED
Outcome	NOT-ASSESSED	Target support	CANDIDATE-SUPPORT / ENTITY-DETERMINATION
Indicator relationship	NO-CORPORATE-EQUIVALENCE / PARTIAL-DATA-SUPPORT	Contribution	CONTRIBUTION-NOT-ASSESSED
Materiality	MATERIALITY-NOT-ASSESSED	Evidence / assurance	SUFFICIENCY NOT-ASSESSED / READINESS NOT-ASSESSED

UN authority and IFRS ISSB / SASB source boundary

Domain	Controlled source / range	Relationship / state	Boundary
UN Target authority	UN-SDG-01 / 12.2, 8.7, 15.1	CANDIDATE / ENTITY-DETERMINATION	Exact Target text and actor conditions prevail.
UN Indicator authority	UN-SDG-02/03 / 12.2.1, 12.2.2, 15.1.1, 15.1.2, 8.7.1	ENTITY-DETERMINATION	Official metadata required; no corporate equivalence by default.
IFRS ISSB	IFRS S1: S1.21, S1.22, S1.45, S1.46; IFRS S2: S2.23, S2.27, S2.28, S2.29	DISCLOSURE-CONTEXT / ENTITY-DETERMINATION	No SDG Target, outcome or contribution authority.
SASB / SICS	Topics: Supply Chain Management; Raw Material Sourcing; Environmental Footprint Management (+3 more) Candidate sectors: Manufacturing; Consumer Goods; Food & Beverage (+4 more)	INDUSTRY-CONTEXT / ENTITY-DETERMINATION	Standard, topic, metric, sector and EMJ alias remain separate.
CLAIMS BOUNDARY Task completion, a candidate route, a hash, an entity metric or a released record does not establish SDG alignment, outcome, contribution, official Indicator performance, compliance or assurance.			

B02-4 — Procurement Audit

B02 | Sustainable Procurement & Responsible Purchasing Participation | Supply Chain Collaboration, Procurement & Verification

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

Candidate SDG Target support routes

Target	Relationship / state	Relevance	Activation and limitation
8.7 Take immediate and effective measures to eradicate forced labour, end modern slavery and hu...	CONDITIONAL-OUTCOME-ROUTE / CANDIDATE-ROUTE	CONDITIONAL	Labour-risk scope, worker population, due-diligence criteria, findings, remediation and outcome evidence are present; supplier onboarding alone is insufficient. Indicator: NO-CORPORATE-EQUIVALENCE; 8.7.1.
8.8 Protect labour rights and promote safe and secure working environments for all workers, inc...	CONDITIONAL-OUTCOME-ROUTE / CANDIDATE-ROUTE	CONDITIONAL	Worker status, workplace boundary, labour-right or occupational-safety issue, incident/control evidence and period are supported. Indicator: PARTIAL-DATA-SUPPORT; 8.8.1, 8.8.2.
12.6 Encourage companies, especially large and transnational companies, to adopt sustainable pra...	CONDITIONAL-OUTCOME-ROUTE / CANDIDATE-ROUTE	CONDITIONAL	An organization has adopted a defined sustainable practice or issued a qualifying sustainability report; an upload, draft, audit or label alone is insufficient. Indicator: PARTIAL-DATA-SUPPORT; 12.6.1.

Evidence lifecycle and independent decision states

Control	Task-level state	Control	Task-level state
Activity evidence	CANONICAL-TASK-EVIDENCE	Output	NOT-ASSESSED
Outcome	NOT-ASSESSED	Target support	CANDIDATE-SUPPORT / ENTITY-DETERMINATION
Indicator relationship	NO-CORPORATE-EQUIVALENCE / PARTIAL-DATA-SUPPORT	Contribution	CONTRIBUTION-NOT-ASSESSED
Materiality	MATERIALITY-NOT-ASSESSED	Evidence / assurance	SUFFICIENCY NOT-ASSESSED / READINESS NOT-ASSESSED

UN authority and IFRS ISSB / SASB source boundary

Domain	Controlled source / range	Relationship / state	Boundary
UN Target authority	UN-SDG-01 / 8.7, 8.8, 12.6	CANDIDATE / ENTITY-DETERMINATION	Exact Target text and actor conditions prevail.

Domain	Controlled source / range	Relationship / state	Boundary
UN Indicator authority	UN-SDG-02/03 / 12.6.1, 8.7.1, 8.8.1, 8.8.2	ENTITY-DETERMINATION	Official metadata required; no corporate equivalence by default.
IFRS ISSB	IFRS S1: S1.21, S1.22, S1.45, S1.46; IFRS S2: S2.22, S2.23, S2.27	DISCLOSURE-CONTEXT / ENTITY-DETERMINATION	No SDG Target, outcome or contribution authority.
SASB / SICS	Topics: Supply Chain Management; Business Ethics; Procurement Practices (+3 more) Candidate sectors: Manufacturing; Retail; Consumer Goods (+4 more)	INDUSTRY-CONTEXT / ENTITY-DETERMINATION	Standard, topic, metric, sector and EMJ alias remain separate.
CLAIMS BOUNDARY Task completion, a candidate route, a hash, an entity metric or a released record does not establish SDG alignment, outcome, contribution, official Indicator performance, compliance or assurance.			

B03-1 — Equipment Registration

B03 | Energy-Efficient Equipment Participation | Energy, Manufacturing, Water & Waste

Canonical source	Evidence role(s)	Task route state	Record state
B03-1 Equipment Registration MME Mapping.docx	ACTIVITY-EVIDENCE	NO-DEFAULT-ROUTE	RELEASED

Candidate SDG Target support routes

Target result	Relationship / state	Relevance	Basis and limitation
No defensible default Target	NO-DEFAULT-ROUTE / RELEASED	NO-DEFAULT-ROUTE	Equipment registration identifies an asset but does not establish efficiency, upgrade or performance change.

Evidence lifecycle and independent decision states

Control	Task-level state	Control	Task-level state
Activity evidence	CANONICAL-TASK-EVIDENCE	Output	NOT-ASSESSED
Outcome	NOT-ASSESSED	Target support	NO-DEFAULT-ROUTE
Indicator relationship	NOT-DETERMINED	Contribution	CONTRIBUTION-NOT-ASSESSED
Materiality	MATERIALITY-NOT-ASSESSED	Evidence / assurance	SUFFICIENCY NOT-ASSESSED / READINESS NOT-ASSESSED

UN authority and IFRS ISSB / SASB source boundary

Domain	Controlled source / range	Relationship / state	Boundary
UN Target authority	UN-SDG-01 / No Target route	NO-DEFAULT-ROUTE	Exact Target text and actor conditions prevail.
UN Indicator authority	UN-SDG-02/03 / none	ENTITY-DETERMINATION	Official metadata required; no corporate equivalence by default.
IFRS ISSB	IFRS S1: S1.21, S1.45, S1.46, S1.50; IFRS S2: S2.22, S2.27, S2.28	DISCLOSURE-CONTEXT / ENTITY-DETERMINATION	No SDG Target, outcome or contribution authority.
SASB / SICS	Topics: Energy Management; Infrastructure Management; Resource Efficiency (+3 more) Candidate sectors: Manufacturing; Real Estate; Infrastructure (+4 more)	INDUSTRY-CONTEXT / ENTITY-DETERMINATION	Standard, topic, metric, sector and EMJ alias remain separate.

CLAIMS BOUNDARY Task completion, a candidate route, a hash, an entity metric or a released record does not establish SDG alignment, outcome, contribution, official Indicator performance, compliance or assurance.

B03-2 — Efficiency Upgrade

B03 | Energy-Efficient Equipment Participation | Energy, Manufacturing, Water & Waste

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

Candidate SDG Target support routes

Target	Relationship / state	Relevance	Activation and limitation
7.3 By 2030, double the global rate of improvement in energy efficiency	OUTPUT-SUPPORT-CANDIDATE / CANDIDATE-ROUTE	MEDIUM	Energy input, output or service denominator, baseline, boundary, method and measured efficiency change are supported. Indicator: PARTIAL-DATA-SUPPORT; 7.3.1.
9.4 By 2030, upgrade infrastructure and retrofit industries to make them sustainable, with incr...	OUTPUT-SUPPORT-CANDIDATE / CANDIDATE-ROUTE	MEDIUM	Infrastructure or industrial boundary, upgrade, resource-use or emissions baseline, technology and measured performance change are supported. Indicator: PARTIAL-DATA-SUPPORT; 9.4.1.

Evidence lifecycle and independent decision states

Control	Task-level state	Control	Task-level state
Activity evidence	CANONICAL-TASK-EVIDENCE	Output	NOT-ASSESSED
Outcome	NOT-ASSESSED	Target support	CANDIDATE-SUPPORT / ENTITY-DETERMINATION
Indicator relationship	PARTIAL-DATA-SUPPORT	Contribution	CONTRIBUTION-NOT-ASSESSED
Materiality	MATERIALITY-NOT-ASSESSED	Evidence / assurance	SUFFICIENCY NOT-ASSESSED / READINESS NOT-ASSESSED

UN authority and IFRS ISSB / SASB source boundary

Domain	Controlled source / range	Relationship / state	Boundary
UN Target authority	UN-SDG-01 / 7.3, 9.4	CANDIDATE / ENTITY-DETERMINATION	Exact Target text and actor conditions prevail.
UN Indicator authority	UN-SDG-02/03 / 7.3.1, 9.4.1	ENTITY-DETERMINATION	Official metadata required; no corporate equivalence by default.
IFRS ISSB	IFRS S1: S1.21, S1.45, S1.46, S1.50; IFRS S2: S2.22, S2.27, S2.28, S2.29	DISCLOSURE-CONTEXT / ENTITY-DETERMINATION	No SDG Target, outcome or contribution authority.

Domain	Controlled source / range	Relationship / state	Boundary
SASB / SICS	Topics: Energy Management; Resource Efficiency; Infrastructure Management (+3 more) Candidate sectors: Manufacturing; Real Estate; Utilities (+4 more)	INDUSTRY-CONTEXT / ENTITY-DETERMINATION	Standard, topic, metric, sector and EMJ alias remain separate.
CLAIMS BOUNDARY Task completion, a candidate route, a hash, an entity metric or a released record does not establish SDG alignment, outcome, contribution, official Indicator performance, compliance or assurance.			

B03-3 — Equipment Replacement

B03 | Energy-Efficient Equipment Participation | Energy, Manufacturing, Water & Waste

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

Candidate SDG Target support routes

Target	Relationship / state	Relevance	Activation and limitation
7.3 By 2030, double the global rate of improvement in energy efficiency	OUTPUT-SUPPORT-CANDIDATE / CANDIDATE-ROUTE	MEDIUM	Energy input, output or service denominator, baseline, boundary, method and measured efficiency change are supported. Indicator: PARTIAL-DATA-SUPPORT; 7.3.1.
9.4 By 2030, upgrade infrastructure and retrofit industries to make them sustainable, with incr...	OUTPUT-SUPPORT-CANDIDATE / CANDIDATE-ROUTE	MEDIUM	Infrastructure or industrial boundary, upgrade, resource-use or emissions baseline, technology and measured performance change are supported. Indicator: PARTIAL-DATA-SUPPORT; 9.4.1.

Evidence lifecycle and independent decision states

Control	Task-level state	Control	Task-level state
Activity evidence	CANONICAL-TASK-EVIDENCE	Output	NOT-ASSESSED
Outcome	NOT-ASSESSED	Target support	CANDIDATE-SUPPORT / ENTITY-DETERMINATION
Indicator relationship	PARTIAL-DATA-SUPPORT	Contribution	CONTRIBUTION-NOT-ASSESSED
Materiality	MATERIALITY-NOT-ASSESSED	Evidence / assurance	SUFFICIENCY NOT-ASSESSED / READINESS NOT-ASSESSED

UN authority and IFRS ISSB / SASB source boundary

Domain	Controlled source / range	Relationship / state	Boundary
UN Target authority	UN-SDG-01 / 7.3, 9.4	CANDIDATE / ENTITY-DETERMINATION	Exact Target text and actor conditions prevail.
UN Indicator authority	UN-SDG-02/03 / 7.3.1, 9.4.1	ENTITY-DETERMINATION	Official metadata required; no corporate equivalence by default.
IFRS ISSB	IFRS S1: S1.21, S1.45, S1.46, S1.50; IFRS S2: S2.22, S2.27, S2.28	DISCLOSURE-CONTEXT / ENTITY-DETERMINATION	No SDG Target, outcome or contribution authority.

Domain	Controlled source / range	Relationship / state	Boundary
SASB / SICS	Topics: Energy Management; Infrastructure Management; Operational Sustainability (+3 more) Candidate sectors: Manufacturing; Real Estate; Utilities (+4 more)	INDUSTRY-CONTEXT / ENTITY-DETERMINATION	Standard, topic, metric, sector and EMJ alias remain separate.
CLAIMS BOUNDARY Task completion, a candidate route, a hash, an entity metric or a released record does not establish SDG alignment, outcome, contribution, official Indicator performance, compliance or assurance.			

B03-4 — Performance Verification

B03 | Energy-Efficient Equipment Participation | Energy, Manufacturing, Water & Waste

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

Candidate SDG Target support routes

Target	Relationship / state	Relevance	Activation and limitation
7.3 By 2030, double the global rate of improvement in energy efficiency	OUTPUT-SUPPORT-CANDIDATE / CANDIDATE-ROUTE	MEDIUM	Energy input, output or service denominator, baseline, boundary, method and measured efficiency change are supported. Indicator: PARTIAL-DATA-SUPPORT; 7.3.1.
9.4 By 2030, upgrade infrastructure and retrofit industries to make them sustainable, with incr...	OUTPUT-SUPPORT-CANDIDATE / CANDIDATE-ROUTE	MEDIUM	Infrastructure or industrial boundary, upgrade, resource-use or emissions baseline, technology and measured performance change are supported. Indicator: PARTIAL-DATA-SUPPORT; 9.4.1.

Evidence lifecycle and independent decision states

Control	Task-level state	Control	Task-level state
Activity evidence	CANONICAL-TASK-EVIDENCE	Output	NOT-ASSESSED
Outcome	NOT-ASSESSED	Target support	CANDIDATE-SUPPORT / ENTITY-DETERMINATION
Indicator relationship	PARTIAL-DATA-SUPPORT	Contribution	CONTRIBUTION-NOT-ASSESSED
Materiality	MATERIALITY-NOT-ASSESSED	Evidence / assurance	SUFFICIENCY NOT-ASSESSED / READINESS NOT-ASSESSED

UN authority and IFRS ISSB / SASB source boundary

Domain	Controlled source / range	Relationship / state	Boundary
UN Target authority	UN-SDG-01 / 7.3, 9.4	CANDIDATE / ENTITY-DETERMINATION	Exact Target text and actor conditions prevail.
UN Indicator authority	UN-SDG-02/03 / 7.3.1, 9.4.1	ENTITY-DETERMINATION	Official metadata required; no corporate equivalence by default.
IFRS ISSB	IFRS S1: S1.21, S1.22, S1.45, S1.46; IFRS S2: S2.23, S2.27, S2.28, S2.29	DISCLOSURE-CONTEXT / ENTITY-DETERMINATION	No SDG Target, outcome or contribution authority.

Domain	Controlled source / range	Relationship / state	Boundary
SASB / SICS	Topics: Energy Management; Infrastructure Management; Operational Sustainability (+4 more) Candidate sectors: Manufacturing; Real Estate; Utilities (+4 more)	INDUSTRY-CONTEXT / ENTITY-DETERMINATION	Standard, topic, metric, sector and EMJ alias remain separate.
CLAIMS BOUNDARY Task completion, a candidate route, a hash, an entity metric or a released record does not establish SDG alignment, outcome, contribution, official Indicator performance, compliance or assurance.			

B04-1 — Sustainable Sourcing

B04 | Food Supply Chain Participation | Supply Chain Collaboration, Procurement & Verification

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

Candidate SDG Target support routes

Target	Relationship / state	Relevance	Activation and limitation
2.4 By 2030, ensure sustainable food production systems and implement resilient agricultural pr...	CONDITIONAL-OUTCOME-ROUTE / CANDIDATE-ROUTE	CONDITIONAL	Producer or farm boundary, resilient agricultural practice, productivity, ecosystem or soil outcome and period are supported. Indicator: PARTIAL-DATA-SUPPORT; 2.4.1.
12.2 By 2030, achieve the sustainable management and efficient use of natural resources	OUTPUT-SUPPORT-CANDIDATE / CANDIDATE-ROUTE	MEDIUM	Material or natural-resource flow, life-cycle boundary, baseline, quantity, denominator and measured efficiency or consumption change are controlled. Indicator: PARTIAL-DATA-SUPPORT; 12.2.1, 12.2.2.
15.1 By 2020, ensure the conservation, restoration and sustainable use of terrestrial and inland...	CONDITIONAL-OUTCOME-ROUTE / CANDIDATE-ROUTE	CONDITIONAL	A defined terrestrial or inland-water ecosystem, conservation/restoration action, location, baseline and ecological outcome are supported; visitation is insufficient. Indicator: PARTIAL-DATA-SUPPORT; 15.1.1, 15.1.2.

Evidence lifecycle and independent decision states

Control	Task-level state	Control	Task-level state
Activity evidence	CANONICAL-TASK-EVIDENCE	Output	NOT-ASSESSED
Outcome	NOT-ASSESSED	Target support	CANDIDATE-SUPPORT / ENTITY-DETERMINATION
Indicator relationship	PARTIAL-DATA-SUPPORT	Contribution	CONTRIBUTION-NOT-ASSESSED
Materiality	MATERIALITY-NOT-ASSESSED	Evidence / assurance	SUFFICIENCY NOT-ASSESSED / READINESS NOT-ASSESSED

UN authority and IFRS ISSB / SASB source boundary

Domain	Controlled source / range	Relationship / state	Boundary
UN Target authority	UN-SDG-01 / 2.4, 12.2, 15.1	CANDIDATE / ENTITY-DETERMINATION	Exact Target text and actor conditions prevail.

Domain	Controlled source / range	Relationship / state	Boundary
UN Indicator authority	UN-SDG-02/03 / 12.2.1, 12.2.2, 15.1.1, 15.1.2, 2.4.1	ENTITY-DETERMINATION	Official metadata required; no corporate equivalence by default.
IFRS ISSB	IFRS S1: S1.21, S1.22, S1.45, S1.46; IFRS S2: S2.23, S2.27, S2.29	DISCLOSURE-CONTEXT / ENTITY-DETERMINATION	No SDG Target, outcome or contribution authority.
SASB / SICS	Topics: Raw Material Sourcing; Supply Chain Management; Environmental Footprint Management (+3 more) Candidate sectors: Manufacturing; Food & Beverage; Consumer Goods (+4 more)	INDUSTRY-CONTEXT / ENTITY-DETERMINATION	Standard, topic, metric, sector and EMJ alias remain separate.
CLAIMS BOUNDARY Task completion, a candidate route, a hash, an entity metric or a released record does not establish SDG alignment, outcome, contribution, official Indicator performance, compliance or assurance.			

B04-2 — Supplier Food Traceability

B04 | Food Supply Chain Participation | Supply Chain Collaboration, Procurement & Verification

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

Candidate SDG Target support routes

Target	Relationship / state	Relevance	Activation and limitation
2.4 By 2030, ensure sustainable food production systems and implement resilient agricultural pr...	CONDITIONAL-OUTCOME-ROUTE / CANDIDATE-ROUTE	CONDITIONAL	Producer or farm boundary, resilient agricultural practice, productivity, ecosystem or soil outcome and period are supported. Indicator: PARTIAL-DATA-SUPPORT; 2.4.1.
12.2 By 2030, achieve the sustainable management and efficient use of natural resources	OUTPUT-SUPPORT-CANDIDATE / CANDIDATE-ROUTE	MEDIUM	Material or natural-resource flow, life-cycle boundary, baseline, quantity, denominator and measured efficiency or consumption change are controlled. Indicator: PARTIAL-DATA-SUPPORT; 12.2.1, 12.2.2.

Evidence lifecycle and independent decision states

Control	Task-level state	Control	Task-level state
Activity evidence	CANONICAL-TASK-EVIDENCE	Output	NOT-ASSESSED
Outcome	NOT-ASSESSED	Target support	CANDIDATE-SUPPORT / ENTITY-DETERMINATION
Indicator relationship	PARTIAL-DATA-SUPPORT	Contribution	CONTRIBUTION-NOT-ASSESSED
Materiality	MATERIALITY-NOT-ASSESSED	Evidence / assurance	SUFFICIENCY NOT-ASSESSED / READINESS NOT-ASSESSED

UN authority and IFRS ISSB / SASB source boundary

Domain	Controlled source / range	Relationship / state	Boundary
UN Target authority	UN-SDG-01 / 2.4, 12.2	CANDIDATE / ENTITY-DETERMINATION	Exact Target text and actor conditions prevail.
UN Indicator authority	UN-SDG-02/03 / 12.2.1, 12.2.2, 2.4.1	ENTITY-DETERMINATION	Official metadata required; no corporate equivalence by default.
IFRS ISSB	IFRS S1: S1.21, S1.22, S1.45, S1.46; IFRS S2: S2.23, S2.27, S2.28, S2.29	DISCLOSURE-CONTEXT / ENTITY-DETERMINATION	No SDG Target, outcome or contribution authority.

Domain	Controlled source / range	Relationship / state	Boundary
SASB / SICS	Topics: Transportation Management; Energy Management; Supply Chain Management (+3 more) Candidate sectors: Food & Beverage; Pharmaceuticals; Healthcare (+4 more)	INDUSTRY-CONTEXT / ENTITY-DETERMINATION	Standard, topic, metric, sector and EMJ alias remain separate.
CLAIMS BOUNDARY Task completion, a candidate route, a hash, an entity metric or a released record does not establish SDG alignment, outcome, contribution, official Indicator performance, compliance or assurance.			

B04-3 — Food Waste Governance

B04 | Food Supply Chain Participation | Supply Chain Collaboration, Procurement & Verification

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

Candidate SDG Target support routes

Target	Relationship / state	Relevance	Activation and limitation
12.3 By 2030, halve per capita global food waste at the retail and consumer levels and reduce fo...	OUTPUT-SUPPORT-CANDIDATE / CANDIDATE-ROUTE	MEDIUM	Food type, mass, baseline, retail/consumer or supply-chain stage, prevention or diversion pathway and period are supported. Indicator: PARTIAL-DATA-SUPPORT; 12.3.1.

Evidence lifecycle and independent decision states

Control	Task-level state	Control	Task-level state
Activity evidence	CANONICAL-TASK-EVIDENCE	Output	NOT-ASSESSED
Outcome	NOT-ASSESSED	Target support	CANDIDATE-SUPPORT / ENTITY-DETERMINATION
Indicator relationship	PARTIAL-DATA-SUPPORT	Contribution	CONTRIBUTION-NOT-ASSESSED
Materiality	MATERIALITY-NOT-ASSESSED	Evidence / assurance	SUFFICIENCY NOT-ASSESSED / READINESS NOT-ASSESSED

UN authority and IFRS ISSB / SASB source boundary

Domain	Controlled source / range	Relationship / state	Boundary
UN Target authority	UN-SDG-01 / 12.3	CANDIDATE / ENTITY-DETERMINATION	Exact Target text and actor conditions prevail.
UN Indicator authority	UN-SDG-02/03 / 12.3.1	ENTITY-DETERMINATION	Official metadata required; no corporate equivalence by default.
IFRS ISSB	IFRS S1: S1.21, S1.22, S1.45, S1.46; IFRS S2: S2.23, S2.28	DISCLOSURE-CONTEXT / ENTITY-DETERMINATION	No SDG Target, outcome or contribution authority.
SASB / SICS	Topics: Food Safety; Product Quality and Safety; Supply Chain Management (+3 more) Candidate sectors: Food & Beverage; Agriculture; Consumer Goods (+4 more)	INDUSTRY-CONTEXT / ENTITY-DETERMINATION	Standard, topic, metric, sector and EMJ alias remain separate.

CLAIMS BOUNDARY Task completion, a candidate route, a hash, an entity metric or a released record does not establish SDG alignment, outcome, contribution, official Indicator performance, compliance or assurance.

B04-4 — Agricultural Verification

B04 | Food Supply Chain Participation | Supply Chain Collaboration, Procurement & Verification

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

Candidate SDG Target support routes

Target	Relationship / state	Relevance	Activation and limitation
2.4 By 2030, ensure sustainable food production systems and implement resilient agricultural pr...	CONDITIONAL-OUTCOME-ROUTE / CANDIDATE-ROUTE	CONDITIONAL	Producer or farm boundary, resilient agricultural practice, productivity, ecosystem or soil outcome and period are supported. Indicator: PARTIAL-DATA-SUPPORT; 2.4.1.
12.2 By 2030, achieve the sustainable management and efficient use of natural resources	OUTPUT-SUPPORT-CANDIDATE / CANDIDATE-ROUTE	MEDIUM	Material or natural-resource flow, life-cycle boundary, baseline, quantity, denominator and measured efficiency or consumption change are controlled. Indicator: PARTIAL-DATA-SUPPORT; 12.2.1, 12.2.2.

Evidence lifecycle and independent decision states

Control	Task-level state	Control	Task-level state
Activity evidence	CANONICAL-TASK-EVIDENCE	Output	NOT-ASSESSED
Outcome	NOT-ASSESSED	Target support	CANDIDATE-SUPPORT / ENTITY-DETERMINATION
Indicator relationship	PARTIAL-DATA-SUPPORT	Contribution	CONTRIBUTION-NOT-ASSESSED
Materiality	MATERIALITY-NOT-ASSESSED	Evidence / assurance	SUFFICIENCY NOT-ASSESSED / READINESS NOT-ASSESSED

UN authority and IFRS ISSB / SASB source boundary

Domain	Controlled source / range	Relationship / state	Boundary
UN Target authority	UN-SDG-01 / 2.4, 12.2	CANDIDATE / ENTITY-DETERMINATION	Exact Target text and actor conditions prevail.
UN Indicator authority	UN-SDG-02/03 / 12.2.1, 12.2.2, 2.4.1	ENTITY-DETERMINATION	Official metadata required; no corporate equivalence by default.
IFRS ISSB	IFRS S1: S1.21, S1.22, S1.45, S1.46; IFRS S2: S2.23, S2.27, S2.29	DISCLOSURE-CONTEXT / ENTITY-DETERMINATION	No SDG Target, outcome or contribution authority.

Domain	Controlled source / range	Relationship / state	Boundary
SASB / SICS	Topics: Waste Management; Resource Efficiency; Product Stewardship (+3 more) Candidate sectors: Food & Beverage; Agriculture; Retail (+4 more)	INDUSTRY-CONTEXT / ENTITY-DETERMINATION	Standard, topic, metric, sector and EMJ alias remain separate.
CLAIMS BOUNDARY Task completion, a candidate route, a hash, an entity metric or a released record does not establish SDG alignment, outcome, contribution, official Indicator performance, compliance or assurance.			

B05-1 — Renewable Energy Registration

B05 | Renewable Energy & Low-Carbon Energy Participation | Energy, Manufacturing, Water & Waste

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

Candidate SDG Target support routes

Target	Relationship / state	Relevance	Activation and limitation
7.2 By 2030, increase substantially the share of renewable energy in the global energy mix	OUTPUT-SUPPORT-CANDIDATE / CANDIDATE-ROUTE	MEDIUM	Consumed or supplied renewable energy quantity, attribute ownership, technology, geography, period and denominator are supported without double counting. Indicator: PARTIAL-DATA-SUPPORT; 7.2.1.

Evidence lifecycle and independent decision states

Control	Task-level state	Control	Task-level state
Activity evidence	CANONICAL-TASK-EVIDENCE	Output	NOT-ASSESSED
Outcome	NOT-ASSESSED	Target support	CANDIDATE-SUPPORT / ENTITY-DETERMINATION
Indicator relationship	PARTIAL-DATA-SUPPORT	Contribution	CONTRIBUTION-NOT-ASSESSED
Materiality	MATERIALITY-NOT-ASSESSED	Evidence / assurance	SUFFICIENCY NOT-ASSESSED / READINESS NOT-ASSESSED

UN authority and IFRS ISSB / SASB source boundary

Domain	Controlled source / range	Relationship / state	Boundary
UN Target authority	UN-SDG-01 / 7.2	CANDIDATE / ENTITY-DETERMINATION	Exact Target text and actor conditions prevail.
UN Indicator authority	UN-SDG-02/03 / 7.2.1	ENTITY-DETERMINATION	Official metadata required; no corporate equivalence by default.
IFRS ISSB	IFRS S1: S1.21, S1.22, S1.45, S1.46, S1.58; IFRS S2: S2.22, S2.27, S2.28, S2.29	DISCLOSURE-CONTEXT / ENTITY-DETERMINATION	No SDG Target, outcome or contribution authority.
SASB / SICS	Topics: Energy Management; Climate Strategy; Operational Sustainability (+3 more) Candidate sectors: Manufacturing; Utilities; Real Estate (+4 more)	INDUSTRY-CONTEXT / ENTITY-DETERMINATION	Standard, topic, metric, sector and EMJ alias remain separate.

CLAIMS BOUNDARY Task completion, a candidate route, a hash, an entity metric or a released record does not establish SDG alignment, outcome, contribution, official Indicator performance, compliance or assurance.

B05-2 — Green Electricity Usage Upload

B05 | Renewable Energy & Low-Carbon Energy Participation | Energy, Manufacturing, Water & Waste

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

Candidate SDG Target support routes

Target	Relationship / state	Relevance	Activation and limitation
7.2 By 2030, increase substantially the share of renewable energy in the global energy mix	OUTPUT-SUPPORT-CANDIDATE / CANDIDATE-ROUTE	MEDIUM	Consumed or supplied renewable energy quantity, attribute ownership, technology, geography, period and denominator are supported without double counting. Indicator: PARTIAL-DATA-SUPPORT; 7.2.1.

Evidence lifecycle and independent decision states

Control	Task-level state	Control	Task-level state
Activity evidence	CANONICAL-TASK-EVIDENCE	Output	NOT-ASSESSED
Outcome	NOT-ASSESSED	Target support	CANDIDATE-SUPPORT / ENTITY-DETERMINATION
Indicator relationship	PARTIAL-DATA-SUPPORT	Contribution	CONTRIBUTION-NOT-ASSESSED
Materiality	MATERIALITY-NOT-ASSESSED	Evidence / assurance	SUFFICIENCY NOT-ASSESSED / READINESS NOT-ASSESSED

UN authority and IFRS ISSB / SASB source boundary

Domain	Controlled source / range	Relationship / state	Boundary
UN Target authority	UN-SDG-01 / 7.2	CANDIDATE / ENTITY-DETERMINATION	Exact Target text and actor conditions prevail.
UN Indicator authority	UN-SDG-02/03 / 7.2.1	ENTITY-DETERMINATION	Official metadata required; no corporate equivalence by default.
IFRS ISSB	IFRS S1: S1.21, S1.22, S1.45, S1.46; IFRS S2: S2.22, S2.27, S2.28, S2.29	DISCLOSURE-CONTEXT / ENTITY-DETERMINATION	No SDG Target, outcome or contribution authority.
SASB / SICS	Topics: Energy Management; Climate Strategy; Operational Sustainability (+3 more) Candidate sectors: Manufacturing; Utilities; Real Estate (+4 more)	INDUSTRY-CONTEXT / ENTITY-DETERMINATION	Standard, topic, metric, sector and EMJ alias remain separate.

CLAIMS BOUNDARY Task completion, a candidate route, a hash, an entity metric or a released record does not establish SDG alignment, outcome, contribution, official Indicator performance, compliance or assurance.

B05-3 — Renewable Procurement Proof

B05 | Renewable Energy & Low-Carbon Energy Participation | Energy, Manufacturing, Water & Waste

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

Candidate SDG Target support routes

Target	Relationship / state	Relevance	Activation and limitation
7.2 By 2030, increase substantially the share of renewable energy in the global energy mix	OUTPUT-SUPPORT-CANDIDATE / CANDIDATE-ROUTE	MEDIUM	Consumed or supplied renewable energy quantity, attribute ownership, technology, geography, period and denominator are supported without double counting. Indicator: PARTIAL-DATA-SUPPORT; 7.2.1.

Evidence lifecycle and independent decision states

Control	Task-level state	Control	Task-level state
Activity evidence	CANONICAL-TASK-EVIDENCE	Output	NOT-ASSESSED
Outcome	NOT-ASSESSED	Target support	CANDIDATE-SUPPORT / ENTITY-DETERMINATION
Indicator relationship	PARTIAL-DATA-SUPPORT	Contribution	CONTRIBUTION-NOT-ASSESSED
Materiality	MATERIALITY-NOT-ASSESSED	Evidence / assurance	SUFFICIENCY NOT-ASSESSED / READINESS NOT-ASSESSED

UN authority and IFRS ISSB / SASB source boundary

Domain	Controlled source / range	Relationship / state	Boundary
UN Target authority	UN-SDG-01 / 7.2	CANDIDATE / ENTITY-DETERMINATION	Exact Target text and actor conditions prevail.
UN Indicator authority	UN-SDG-02/03 / 7.2.1	ENTITY-DETERMINATION	Official metadata required; no corporate equivalence by default.
IFRS ISSB	IFRS S1: S1.21, S1.22, S1.45, S1.46; IFRS S2: S2.22, S2.23, S2.27, S2.28	DISCLOSURE-CONTEXT / ENTITY-DETERMINATION	No SDG Target, outcome or contribution authority.
SASB / SICS	Topics: Energy Management; Climate Strategy; Infrastructure Development (+3 more) Candidate sectors: Utilities; Manufacturing; Real Estate (+4 more)	INDUSTRY-CONTEXT / ENTITY-DETERMINATION	Standard, topic, metric, sector and EMJ alias remain separate.

CLAIMS BOUNDARY Task completion, a candidate route, a hash, an entity metric or a released record does not establish SDG alignment, outcome, contribution, official Indicator performance, compliance or assurance.

B05-4 — Energy Reduction Verification

B05 | Renewable Energy & Low-Carbon Energy Participation | Energy, Manufacturing, Water & Waste

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

Candidate SDG Target support routes

Target	Relationship / state	Relevance	Activation and limitation
7.3 By 2030, double the global rate of improvement in energy efficiency	OUTPUT-SUPPORT-CANDIDATE / CANDIDATE-ROUTE	MEDIUM	Energy input, output or service denominator, baseline, boundary, method and measured efficiency change are supported. Indicator: PARTIAL-DATA-SUPPORT; 7.3.1.
9.4 By 2030, upgrade infrastructure and retrofit industries to make them sustainable, with incr...	OUTPUT-SUPPORT-CANDIDATE / CANDIDATE-ROUTE	MEDIUM	Infrastructure or industrial boundary, upgrade, resource-use or emissions baseline, technology and measured performance change are supported. Indicator: PARTIAL-DATA-SUPPORT; 9.4.1.

Evidence lifecycle and independent decision states

Control	Task-level state	Control	Task-level state
Activity evidence	CANONICAL-TASK-EVIDENCE	Output	NOT-ASSESSED
Outcome	NOT-ASSESSED	Target support	CANDIDATE-SUPPORT / ENTITY-DETERMINATION
Indicator relationship	PARTIAL-DATA-SUPPORT	Contribution	CONTRIBUTION-NOT-ASSESSED
Materiality	MATERIALITY-NOT-ASSESSED	Evidence / assurance	SUFFICIENCY NOT-ASSESSED / READINESS NOT-ASSESSED

UN authority and IFRS ISSB / SASB source boundary

Domain	Controlled source / range	Relationship / state	Boundary
UN Target authority	UN-SDG-01 / 7.3, 9.4	CANDIDATE / ENTITY-DETERMINATION	Exact Target text and actor conditions prevail.
UN Indicator authority	UN-SDG-02/03 / 7.3.1, 9.4.1	ENTITY-DETERMINATION	Official metadata required; no corporate equivalence by default.
IFRS ISSB	IFRS S1: S1.21, S1.22, S1.45, S1.46; IFRS S2: S2.22, S2.27, S2.28, S2.29	DISCLOSURE-CONTEXT / ENTITY-DETERMINATION	No SDG Target, outcome or contribution authority.

Domain	Controlled source / range	Relationship / state	Boundary
SASB / SICS	Topics: Energy Management; Climate Strategy; Environmental Footprint Management (+3 more) Candidate sectors: Utilities; Manufacturing; Technology (+4 more)	INDUSTRY-CONTEXT / ENTITY-DETERMINATION	Standard, topic, metric, sector and EMJ alias remain separate.
CLAIMS BOUNDARY Task completion, a candidate route, a hash, an entity metric or a released record does not establish SDG alignment, outcome, contribution, official Indicator performance, compliance or assurance.			

B06-1 — Carbon Inventory Upload

B06 | Carbon Inventory & Emissions Data Participation | Carbon Data, Finance, Insurance & Governance

Canonical source	Evidence role(s)	Task route state	Record state
B06-1 CARBON INVENTORY UPLOAD MME Mapping.docx	DISCLOSURE-SUPPORT	CANDIDATE-ROUTE	RELEASED

Candidate SDG Target support routes

Target	Relationship / state	Relevance	Activation and limitation
12.6 Encourage companies, especially large and transnational companies, to adopt sustainable pra...	CONDITIONAL-OUTCOME-ROUTE / CANDIDATE-ROUTE	CONDITIONAL	An organization has adopted a defined sustainable practice or issued a qualifying sustainability report; an upload, draft, audit or label alone is insufficient. Indicator: PARTIAL-DATA-SUPPORT; 12.6.1.

Evidence lifecycle and independent decision states

Control	Task-level state	Control	Task-level state
Activity evidence	CANONICAL-TASK-EVIDENCE	Output	NOT-ASSESSED
Outcome	NOT-ASSESSED	Target support	CANDIDATE-SUPPORT / ENTITY-DETERMINATION
Indicator relationship	PARTIAL-DATA-SUPPORT	Contribution	CONTRIBUTION-NOT-ASSESSED
Materiality	MATERIALITY-NOT-ASSESSED	Evidence / assurance	SUFFICIENCY NOT-ASSESSED / READINESS NOT-ASSESSED

UN authority and IFRS ISSB / SASB source boundary

Domain	Controlled source / range	Relationship / state	Boundary
UN Target authority	UN-SDG-01 / 12.6	CANDIDATE / ENTITY-DETERMINATION	Exact Target text and actor conditions prevail.
UN Indicator authority	UN-SDG-02/03 / 12.6.1	ENTITY-DETERMINATION	Official metadata required; no corporate equivalence by default.
IFRS ISSB	IFRS S1: S1.21, S1.22, S1.45, S1.46, S1.58; IFRS S2: S2.22, S2.27, S2.28, S2.29	DISCLOSURE-CONTEXT / ENTITY-DETERMINATION	No SDG Target, outcome or contribution authority.
SASB / SICS	Topics: Greenhouse Gas Emissions; Supply Chain Management; Climate Strategy (+1 more) Candidate sectors: Manufacturing; Utilities; Transportation (+3 more)	INDUSTRY-CONTEXT / ENTITY-DETERMINATION	Standard, topic, metric, sector and EMJ alias remain separate.

CLAIMS BOUNDARY Task completion, a candidate route, a hash, an entity metric or a released record does not establish SDG alignment, outcome, contribution, official Indicator performance, compliance or assurance.

B06-2 — Carbon Verification Process

B06 | Carbon Inventory & Emissions Data Participation | Carbon Data, Finance, Insurance & Governance

Canonical source	Evidence role(s)	Task route state	Record state
B06-2 CARBON VERIFICATION PROCESS MME Mapping.docx	DISCLOSURE-SUPPORT	CANDIDATE-ROUTE	RELEASED

Candidate SDG Target support routes

Target	Relationship / state	Relevance	Activation and limitation
12.6 Encourage companies, especially large and transnational companies, to adopt sustainable pra...	CONDITIONAL-OUTCOME-ROUTE / CANDIDATE-ROUTE	CONDITIONAL	An organization has adopted a defined sustainable practice or issued a qualifying sustainability report; an upload, draft, audit or label alone is insufficient. Indicator: PARTIAL-DATA-SUPPORT; 12.6.1.

Evidence lifecycle and independent decision states

Control	Task-level state	Control	Task-level state
Activity evidence	CANONICAL-TASK-EVIDENCE	Output	NOT-ASSESSED
Outcome	NOT-ASSESSED	Target support	CANDIDATE-SUPPORT / ENTITY-DETERMINATION
Indicator relationship	PARTIAL-DATA-SUPPORT	Contribution	CONTRIBUTION-NOT-ASSESSED
Materiality	MATERIALITY-NOT-ASSESSED	Evidence / assurance	SUFFICIENCY NOT-ASSESSED / READINESS NOT-ASSESSED

UN authority and IFRS ISSB / SASB source boundary

Domain	Controlled source / range	Relationship / state	Boundary
UN Target authority	UN-SDG-01 / 12.6	CANDIDATE / ENTITY-DETERMINATION	Exact Target text and actor conditions prevail.
UN Indicator authority	UN-SDG-02/03 / 12.6.1	ENTITY-DETERMINATION	Official metadata required; no corporate equivalence by default.
IFRS ISSB	IFRS S1: S1.21, S1.22, S1.45, S1.46; IFRS S2: S2.22, S2.27, S2.28, S2.29	DISCLOSURE-CONTEXT / ENTITY-DETERMINATION	No SDG Target, outcome or contribution authority.
SASB / SICS	Topics: Greenhouse Gas Emissions; Supply Chain Management; Data Security and Integrity (+1 more) Candidate sectors: Manufacturing; Technology; Utilities (+2 more)	INDUSTRY-CONTEXT / ENTITY-DETERMINATION	Standard, topic, metric, sector and EMJ alias remain separate.

CLAIMS BOUNDARY Task completion, a candidate route, a hash, an entity metric or a released record does not establish SDG alignment, outcome, contribution, official Indicator performance, compliance or assurance.

B06-3 — Third-party Collaboration

B06 | Carbon Inventory & Emissions Data Participation | Carbon Data, Finance, Insurance & Governance

Canonical source	Evidence role(s)	Task route state	Record state
B06-3 THIRD-PARTY COLLABORATION MME Mapping.docx	DISCLOSURE-SUPPORT	CANDIDATE-ROUTE	RELEASED

Candidate SDG Target support routes

Target	Relationship / state	Relevance	Activation and limitation
12.6 Encourage companies, especially large and transnational companies, to adopt sustainable pra...	CONDITIONAL-OUTCOME-ROUTE / CANDIDATE-ROUTE	CONDITIONAL	An organization has adopted a defined sustainable practice or issued a qualifying sustainability report; an upload, draft, audit or label alone is insufficient. Indicator: PARTIAL-DATA-SUPPORT; 12.6.1.

Evidence lifecycle and independent decision states

Control	Task-level state	Control	Task-level state
Activity evidence	CANONICAL-TASK-EVIDENCE	Output	NOT-ASSESSED
Outcome	NOT-ASSESSED	Target support	CANDIDATE-SUPPORT / ENTITY-DETERMINATION
Indicator relationship	PARTIAL-DATA-SUPPORT	Contribution	CONTRIBUTION-NOT-ASSESSED
Materiality	MATERIALITY-NOT-ASSESSED	Evidence / assurance	SUFFICIENCY NOT-ASSESSED / READINESS NOT-ASSESSED

UN authority and IFRS ISSB / SASB source boundary

Domain	Controlled source / range	Relationship / state	Boundary
UN Target authority	UN-SDG-01 / 12.6	CANDIDATE / ENTITY-DETERMINATION	Exact Target text and actor conditions prevail.
UN Indicator authority	UN-SDG-02/03 / 12.6.1	ENTITY-DETERMINATION	Official metadata required; no corporate equivalence by default.
IFRS ISSB	IFRS S1: S1.21, S1.22, S1.45, S1.46; IFRS S2: S2.22, S2.27, S2.28, S2.29	DISCLOSURE-CONTEXT / ENTITY-DETERMINATION	No SDG Target, outcome or contribution authority.
SASB / SICS	Topics: Greenhouse Gas Emissions; Supply Chain Management; Data Management (+1 more) Candidate sectors: Manufacturing; Technology; Utilities (+3 more)	INDUSTRY-CONTEXT / ENTITY-DETERMINATION	Standard, topic, metric, sector and EMJ alias remain separate.

CLAIMS BOUNDARY Task completion, a candidate route, a hash, an entity metric or a released record does not establish SDG alignment, outcome, contribution, official Indicator performance, compliance or assurance.

B06-4 — Emission Reconciliation

B06 | Carbon Inventory & Emissions Data Participation | Carbon Data, Finance, Insurance & Governance

Canonical source	Evidence role(s)	Task route state	Record state
B06-4 EMISSION RECONCILIATION MME Mapping.docx	DISCLOSURE-SUPPORT	CANDIDATE-ROUTE	RELEASED

Candidate SDG Target support routes

Target	Relationship / state	Relevance	Activation and limitation
12.6 Encourage companies, especially large and transnational companies, to adopt sustainable pra...	CONDITIONAL-OUTCOME-ROUTE / CANDIDATE-ROUTE	CONDITIONAL	An organization has adopted a defined sustainable practice or issued a qualifying sustainability report; an upload, draft, audit or label alone is insufficient. Indicator: PARTIAL-DATA-SUPPORT; 12.6.1.

Evidence lifecycle and independent decision states

Control	Task-level state	Control	Task-level state
Activity evidence	CANONICAL-TASK-EVIDENCE	Output	NOT-ASSESSED
Outcome	NOT-ASSESSED	Target support	CANDIDATE-SUPPORT / ENTITY-DETERMINATION
Indicator relationship	PARTIAL-DATA-SUPPORT	Contribution	CONTRIBUTION-NOT-ASSESSED
Materiality	MATERIALITY-NOT-ASSESSED	Evidence / assurance	SUFFICIENCY NOT-ASSESSED / READINESS NOT-ASSESSED

UN authority and IFRS ISSB / SASB source boundary

Domain	Controlled source / range	Relationship / state	Boundary
UN Target authority	UN-SDG-01 / 12.6	CANDIDATE / ENTITY-DETERMINATION	Exact Target text and actor conditions prevail.
UN Indicator authority	UN-SDG-02/03 / 12.6.1	ENTITY-DETERMINATION	Official metadata required; no corporate equivalence by default.
IFRS ISSB	IFRS S1: S1.21, S1.22, S1.45, S1.46; IFRS S2: S2.22, S2.27, S2.28, S2.29	DISCLOSURE-CONTEXT / ENTITY-DETERMINATION	No SDG Target, outcome or contribution authority.
SASB / SICS	Topics: Greenhouse Gas Emissions; Climate Strategy; Data Integrity (+1 more) Candidate sectors: Utilities; Manufacturing; Financial Services (+4 more)	INDUSTRY-CONTEXT / ENTITY-DETERMINATION	Standard, topic, metric, sector and EMJ alias remain separate.

CLAIMS BOUNDARY Task completion, a candidate route, a hash, an entity metric or a released record does not establish SDG alignment, outcome, contribution, official Indicator performance, compliance or assurance.

B07-1 — Supplier ESG Verification

B07 | ESG Compliance & Sustainability Documentation Participation | Supply Chain Collaboration, Procurement & Verification

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

Candidate SDG Target support routes

Target	Relationship / state	Relevance	Activation and limitation
12.6 Encourage companies, especially large and transnational companies, to adopt sustainable pra...	CONDITIONAL-OUTCOME-ROUTE / CANDIDATE-ROUTE	CONDITIONAL	An organization has adopted a defined sustainable practice or issued a qualifying sustainability report; an upload, draft, audit or label alone is insufficient. Indicator: PARTIAL-DATA-SUPPORT; 12.6.1.
8.7 Take immediate and effective measures to eradicate forced labour, end modern slavery and hu...	CONDITIONAL-OUTCOME-ROUTE / CANDIDATE-ROUTE	CONDITIONAL	Labour-risk scope, worker population, due-diligence criteria, findings, remediation and outcome evidence are present; supplier onboarding alone is insufficient. Indicator: NO-CORPORATE-EQUIVALENCE; 8.7.1.
8.8 Protect labour rights and promote safe and secure working environments for all workers, inc...	CONDITIONAL-OUTCOME-ROUTE / CANDIDATE-ROUTE	CONDITIONAL	Worker status, workplace boundary, labour-right or occupational-safety issue, incident/control evidence and period are supported. Indicator: PARTIAL-DATA-SUPPORT; 8.8.1, 8.8.2.

Evidence lifecycle and independent decision states

Control	Task-level state	Control	Task-level state
Activity evidence	CANONICAL-TASK-EVIDENCE	Output	NOT-ASSESSED
Outcome	NOT-ASSESSED	Target support	CANDIDATE-SUPPORT / ENTITY-DETERMINATION
Indicator relationship	NO-CORPORATE-EQUIVALENCE / PARTIAL-DATA-SUPPORT	Contribution	CONTRIBUTION-NOT-ASSESSED
Materiality	MATERIALITY-NOT-ASSESSED	Evidence / assurance	SUFFICIENCY NOT-ASSESSED / READINESS NOT-ASSESSED

UN authority and IFRS ISSB / SASB source boundary

Domain	Controlled source / range	Relationship / state	Boundary
UN Target authority	UN-SDG-01 / 12.6, 8.7, 8.8	CANDIDATE / ENTITY-DETERMINATION	Exact Target text and actor conditions prevail.

Domain	Controlled source / range	Relationship / state	Boundary
UN Indicator authority	UN-SDG-02/03 / 12.6.1, 8.7.1, 8.8.1, 8.8.2	ENTITY-DETERMINATION	Official metadata required; no corporate equivalence by default.
IFRS ISSB	IFRS S1: S1.21, S1.22, S1.45, S1.46; IFRS S2: S2.22, S2.23, S2.27	DISCLOSURE-CONTEXT / ENTITY-DETERMINATION	No SDG Target, outcome or contribution authority.
SASB / SICS	Topics: Supply Chain Management; Business Ethics; Environmental Footprint Management. Candidate sectors: Manufacturing; Consumer Goods; Technology (+3 more)	INDUSTRY-CONTEXT / ENTITY-DETERMINATION	Standard, topic, metric, sector and EMJ alias remain separate.
CLAIMS BOUNDARY Task completion, a candidate route, a hash, an entity metric or a released record does not establish SDG alignment, outcome, contribution, official Indicator performance, compliance or assurance.			

B07-2 — Supplier Corrective Action

B07 | ESG Compliance & Sustainability Documentation Participation | Supply Chain Collaboration, Procurement & Verification

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

Candidate SDG Target support routes

Target	Relationship / state	Relevance	Activation and limitation
12.6 Encourage companies, especially large and transnational companies, to adopt sustainable pra...	CONDITIONAL-OUTCOME-ROUTE / CANDIDATE-ROUTE	CONDITIONAL	An organization has adopted a defined sustainable practice or issued a qualifying sustainability report; an upload, draft, audit or label alone is insufficient. Indicator: PARTIAL-DATA-SUPPORT; 12.6.1.
8.7 Take immediate and effective measures to eradicate forced labour, end modern slavery and hu...	CONDITIONAL-OUTCOME-ROUTE / CANDIDATE-ROUTE	CONDITIONAL	Labour-risk scope, worker population, due-diligence criteria, findings, remediation and outcome evidence are present; supplier onboarding alone is insufficient. Indicator: NO-CORPORATE-EQUIVALENCE; 8.7.1.
8.8 Protect labour rights and promote safe and secure working environments for all workers, inc...	CONDITIONAL-OUTCOME-ROUTE / CANDIDATE-ROUTE	CONDITIONAL	Worker status, workplace boundary, labour-right or occupational-safety issue, incident/control evidence and period are supported. Indicator: PARTIAL-DATA-SUPPORT; 8.8.1, 8.8.2.

Evidence lifecycle and independent decision states

Control	Task-level state	Control	Task-level state
Activity evidence	CANONICAL-TASK-EVIDENCE	Output	NOT-ASSESSED
Outcome	NOT-ASSESSED	Target support	CANDIDATE-SUPPORT / ENTITY-DETERMINATION
Indicator relationship	NO-CORPORATE-EQUIVALENCE / PARTIAL-DATA-SUPPORT	Contribution	CONTRIBUTION-NOT-ASSESSED
Materiality	MATERIALITY-NOT-ASSESSED	Evidence / assurance	SUFFICIENCY NOT-ASSESSED / READINESS NOT-ASSESSED

UN authority and IFRS ISSB / SASB source boundary

Domain	Controlled source / range	Relationship / state	Boundary
UN Target authority	UN-SDG-01 / 12.6, 8.7, 8.8	CANDIDATE / ENTITY-DETERMINATION	Exact Target text and actor conditions prevail.

Domain	Controlled source / range	Relationship / state	Boundary
UN Indicator authority	UN-SDG-02/03 / 12.6.1, 8.7.1, 8.8.1, 8.8.2	ENTITY-DETERMINATION	Official metadata required; no corporate equivalence by default.
IFRS ISSB	IFRS S1: S1.21, S1.22, S1.45, S1.46; IFRS S2: S2.22, S2.23, S2.27	DISCLOSURE-CONTEXT / ENTITY-DETERMINATION	No SDG Target, outcome or contribution authority.
SASB / SICS	Topics: Supply Chain Management; Business Ethics; Risk Management. Candidate sectors: Manufacturing; Consumer Goods; Retail (+4 more)	INDUSTRY-CONTEXT / ENTITY-DETERMINATION	Standard, topic, metric, sector and EMJ alias remain separate.
CLAIMS BOUNDARY Task completion, a candidate route, a hash, an entity metric or a released record does not establish SDG alignment, outcome, contribution, official Indicator performance, compliance or assurance.			

B07-3 — Scope 3 Synchronization

B07 | ESG Compliance & Sustainability Documentation Participation | Supply Chain Collaboration, Procurement & Verification

Canonical source	Evidence role(s)	Task route state	Record state
B07-3 SCOPE 3 SYNCHRONIZATION MME Mapping.docx	DISCLOSURE-SUPPORT	CANDIDATE-ROUTE	RELEASED

Candidate SDG Target support routes

Target	Relationship / state	Relevance	Activation and limitation
12.6 Encourage companies, especially large and transnational companies, to adopt sustainable pra...	CONDITIONAL-OUTCOME-ROUTE / CANDIDATE-ROUTE	CONDITIONAL	An organization has adopted a defined sustainable practice or issued a qualifying sustainability report; an upload, draft, audit or label alone is insufficient. Indicator: PARTIAL-DATA-SUPPORT; 12.6.1.

Evidence lifecycle and independent decision states

Control	Task-level state	Control	Task-level state
Activity evidence	CANONICAL-TASK-EVIDENCE	Output	NOT-ASSESSED
Outcome	NOT-ASSESSED	Target support	CANDIDATE-SUPPORT / ENTITY-DETERMINATION
Indicator relationship	PARTIAL-DATA-SUPPORT	Contribution	CONTRIBUTION-NOT-ASSESSED
Materiality	MATERIALITY-NOT-ASSESSED	Evidence / assurance	SUFFICIENCY NOT-ASSESSED / READINESS NOT-ASSESSED

UN authority and IFRS ISSB / SASB source boundary

Domain	Controlled source / range	Relationship / state	Boundary
UN Target authority	UN-SDG-01 / 12.6	CANDIDATE / ENTITY-DETERMINATION	Exact Target text and actor conditions prevail.
UN Indicator authority	UN-SDG-02/03 / 12.6.1	ENTITY-DETERMINATION	Official metadata required; no corporate equivalence by default.
IFRS ISSB	IFRS S1: S1.21, S1.22, S1.23, S1.46; IFRS S2: S2.22, S2.23, S2.27	DISCLOSURE-CONTEXT / ENTITY-DETERMINATION	No SDG Target, outcome or contribution authority.
SASB / SICS	Topics: Supply Chain Management; Business Ethics; Customer Welfare. Candidate sectors: Manufacturing; Consumer Goods; Technology (+5 more)	INDUSTRY-CONTEXT / ENTITY-DETERMINATION	Standard, topic, metric, sector and EMJ alias remain separate.

CLAIMS BOUNDARY Task completion, a candidate route, a hash, an entity metric or a released record does not establish SDG alignment, outcome, contribution, official Indicator performance, compliance or assurance.

B07-4 — Supplier Governance Review

B07 | ESG Compliance & Sustainability Documentation Participation | Supply Chain Collaboration, Procurement & Verification

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

Candidate SDG Target support routes

Target	Relationship / state	Relevance	Activation and limitation
12.6 Encourage companies, especially large and transnational companies, to adopt sustainable pra...	CONDITIONAL-OUTCOME-ROUTE / CANDIDATE-ROUTE	CONDITIONAL	An organization has adopted a defined sustainable practice or issued a qualifying sustainability report; an upload, draft, audit or label alone is insufficient. Indicator: PARTIAL-DATA-SUPPORT; 12.6.1.
8.7 Take immediate and effective measures to eradicate forced labour, end modern slavery and hu...	CONDITIONAL-OUTCOME-ROUTE / CANDIDATE-ROUTE	CONDITIONAL	Labour-risk scope, worker population, due-diligence criteria, findings, remediation and outcome evidence are present; supplier onboarding alone is insufficient. Indicator: NO-CORPORATE-EQUIVALENCE; 8.7.1.
8.8 Protect labour rights and promote safe and secure working environments for all workers, inc...	CONDITIONAL-OUTCOME-ROUTE / CANDIDATE-ROUTE	CONDITIONAL	Worker status, workplace boundary, labour-right or occupational-safety issue, incident/control evidence and period are supported. Indicator: PARTIAL-DATA-SUPPORT; 8.8.1, 8.8.2.

Evidence lifecycle and independent decision states

Control	Task-level state	Control	Task-level state
Activity evidence	CANONICAL-TASK-EVIDENCE	Output	NOT-ASSESSED
Outcome	NOT-ASSESSED	Target support	CANDIDATE-SUPPORT / ENTITY-DETERMINATION
Indicator relationship	NO-CORPORATE-EQUIVALENCE / PARTIAL-DATA-SUPPORT	Contribution	CONTRIBUTION-NOT-ASSESSED
Materiality	MATERIALITY-NOT-ASSESSED	Evidence / assurance	SUFFICIENCY NOT-ASSESSED / READINESS NOT-ASSESSED

UN authority and IFRS ISSB / SASB source boundary

Domain	Controlled source / range	Relationship / state	Boundary
UN Target authority	UN-SDG-01 / 12.6, 8.7, 8.8	CANDIDATE / ENTITY-DETERMINATION	Exact Target text and actor conditions prevail.

Domain	Controlled source / range	Relationship / state	Boundary
UN Indicator authority	UN-SDG-02/03 / 12.6.1, 8.7.1, 8.8.1, 8.8.2	ENTITY-DETERMINATION	Official metadata required; no corporate equivalence by default.
IFRS ISSB	IFRS S1: S1.21, S1.22, S1.45, S1.46; IFRS S2: S2.27, S2.28, S2.29	DISCLOSURE-CONTEXT / ENTITY-DETERMINATION	No SDG Target, outcome or contribution authority.
SASB / SICS	Topics: Business Ethics; Supply Chain Management; Climate Strategy (+1 more) Candidate sectors: Manufacturing; Retail; Financial Services (+4 more)	INDUSTRY-CONTEXT / ENTITY-DETERMINATION	Standard, topic, metric, sector and EMJ alias remain separate.
CLAIMS BOUNDARY Task completion, a candidate route, a hash, an entity metric or a released record does not establish SDG alignment, outcome, contribution, official Indicator performance, compliance or assurance.			

B08-1 — Process Energy Efficiency

B08 | Manufacturing Energy Efficiency & Process Optimization Participation | Energy, Manufacturing, Water & Waste

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

Candidate SDG Target support routes

Target	Relationship / state	Relevance	Activation and limitation
7.3 By 2030, double the global rate of improvement in energy efficiency	OUTPUT-SUPPORT-CANDIDATE / CANDIDATE-ROUTE	MEDIUM	Energy input, output or service denominator, baseline, boundary, method and measured efficiency change are supported. Indicator: PARTIAL-DATA-SUPPORT; 7.3.1.
9.4 By 2030, upgrade infrastructure and retrofit industries to make them sustainable, with incr...	OUTPUT-SUPPORT-CANDIDATE / CANDIDATE-ROUTE	MEDIUM	Infrastructure or industrial boundary, upgrade, resource-use or emissions baseline, technology and measured performance change are supported. Indicator: PARTIAL-DATA-SUPPORT; 9.4.1.

Evidence lifecycle and independent decision states

Control	Task-level state	Control	Task-level state
Activity evidence	CANONICAL-TASK-EVIDENCE	Output	NOT-ASSESSED
Outcome	NOT-ASSESSED	Target support	CANDIDATE-SUPPORT / ENTITY-DETERMINATION
Indicator relationship	PARTIAL-DATA-SUPPORT	Contribution	CONTRIBUTION-NOT-ASSESSED
Materiality	MATERIALITY-NOT-ASSESSED	Evidence / assurance	SUFFICIENCY NOT-ASSESSED / READINESS NOT-ASSESSED

UN authority and IFRS ISSB / SASB source boundary

Domain	Controlled source / range	Relationship / state	Boundary
UN Target authority	UN-SDG-01 / 7.3, 9.4	CANDIDATE / ENTITY-DETERMINATION	Exact Target text and actor conditions prevail.
UN Indicator authority	UN-SDG-02/03 / 7.3.1, 9.4.1	ENTITY-DETERMINATION	Official metadata required; no corporate equivalence by default.
IFRS ISSB	IFRS S1: S1.21, S1.22, S1.45, S1.46; IFRS S2: S2.22, S2.27, S2.28, S2.29	DISCLOSURE-CONTEXT / ENTITY-DETERMINATION	No SDG Target, outcome or contribution authority.

Domain	Controlled source / range	Relationship / state	Boundary
SASB / SICS	Topics: Energy Management; Greenhouse Gas Emissions; Operational Efficiency. Candidate sectors: Industrial Machinery; Chemicals; Food & Beverage (+4 more)	INDUSTRY-CONTEXT / ENTITY-DETERMINATION	Standard, topic, metric, sector and EMJ alias remain separate.
CLAIMS BOUNDARY Task completion, a candidate route, a hash, an entity metric or a released record does not establish SDG alignment, outcome, contribution, official Indicator performance, compliance or assurance.			

B08-2 — Waste Reduction

B08 | Manufacturing Energy Efficiency & Process Optimization Participation | Energy, Manufacturing, Water & Waste

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

Candidate SDG Target support routes

Target	Relationship / state	Relevance	Activation and limitation
12.5 By 2030, substantially reduce waste generation through prevention, reduction, recycling and...	OUTPUT-SUPPORT-CANDIDATE / CANDIDATE-ROUTE	MEDIUM	Waste/material type, mass or verified reuse unit, baseline, prevention/reduction/recycling/reuse pathway, geography and period are supported. Indicator: PARTIAL-DATA-SUPPORT; 12.5.1.
9.4 By 2030, upgrade infrastructure and retrofit industries to make them sustainable, with incr...	OUTPUT-SUPPORT-CANDIDATE / CANDIDATE-ROUTE	MEDIUM	Infrastructure or industrial boundary, upgrade, resource-use or emissions baseline, technology and measured performance change are supported. Indicator: PARTIAL-DATA-SUPPORT; 9.4.1.

Evidence lifecycle and independent decision states

Control	Task-level state	Control	Task-level state
Activity evidence	CANONICAL-TASK-EVIDENCE	Output	NOT-ASSESSED
Outcome	NOT-ASSESSED	Target support	CANDIDATE-SUPPORT / ENTITY-DETERMINATION
Indicator relationship	PARTIAL-DATA-SUPPORT	Contribution	CONTRIBUTION-NOT-ASSESSED
Materiality	MATERIALITY-NOT-ASSESSED	Evidence / assurance	SUFFICIENCY NOT-ASSESSED / READINESS NOT-ASSESSED

UN authority and IFRS ISSB / SASB source boundary

Domain	Controlled source / range	Relationship / state	Boundary
UN Target authority	UN-SDG-01 / 12.5, 9.4	CANDIDATE / ENTITY-DETERMINATION	Exact Target text and actor conditions prevail.
UN Indicator authority	UN-SDG-02/03 / 12.5.1, 9.4.1	ENTITY-DETERMINATION	Official metadata required; no corporate equivalence by default.
IFRS ISSB	IFRS S1: S1.21, S1.22, S1.45, S1.46; IFRS S2: S2.27, S2.28, S2.29	DISCLOSURE-CONTEXT / ENTITY-DETERMINATION	No SDG Target, outcome or contribution authority.

Domain	Controlled source / range	Relationship / state	Boundary
SASB / SICS	Topics: Waste Management; Resource Efficiency; Materials Sourcing. Candidate sectors: Chemicals; Food & Beverage; Electronics Manufacturing (+4 more)	INDUSTRY-CONTEXT / ENTITY-DETERMINATION	Standard, topic, metric, sector and EMJ alias remain separate.
CLAIMS BOUNDARY Task completion, a candidate route, a hash, an entity metric or a released record does not establish SDG alignment, outcome, contribution, official Indicator performance, compliance or assurance.			

B08-3 — Water Optimization

B08 | Manufacturing Energy Efficiency & Process Optimization Participation | Energy, Manufacturing, Water & Waste

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

Candidate SDG Target support routes

Target	Relationship / state	Relevance	Activation and limitation
6.4 By 2030, substantially increase water-use efficiency across all sectors and ensure sustaina...	OUTPUT-SUPPORT-CANDIDATE / CANDIDATE-ROUTE	MEDIUM	Water withdrawal or consumption, baseline, production or service denominator, geography, scarcity context and measured efficiency change are supported. Indicator: PARTIAL-DATA-SUPPORT; 6.4.1, 6.4.2.
9.4 By 2030, upgrade infrastructure and retrofit industries to make them sustainable, with incr...	OUTPUT-SUPPORT-CANDIDATE / CANDIDATE-ROUTE	MEDIUM	Infrastructure or industrial boundary, upgrade, resource-use or emissions baseline, technology and measured performance change are supported. Indicator: PARTIAL-DATA-SUPPORT; 9.4.1.

Evidence lifecycle and independent decision states

Control	Task-level state	Control	Task-level state
Activity evidence	CANONICAL-TASK-EVIDENCE	Output	NOT-ASSESSED
Outcome	NOT-ASSESSED	Target support	CANDIDATE-SUPPORT / ENTITY-DETERMINATION
Indicator relationship	PARTIAL-DATA-SUPPORT	Contribution	CONTRIBUTION-NOT-ASSESSED
Materiality	MATERIALITY-NOT-ASSESSED	Evidence / assurance	SUFFICIENCY NOT-ASSESSED / READINESS NOT-ASSESSED

UN authority and IFRS ISSB / SASB source boundary

Domain	Controlled source / range	Relationship / state	Boundary
UN Target authority	UN-SDG-01 / 6.4, 9.4	CANDIDATE / ENTITY-DETERMINATION	Exact Target text and actor conditions prevail.
UN Indicator authority	UN-SDG-02/03 / 6.4.1, 6.4.2, 9.4.1	ENTITY-DETERMINATION	Official metadata required; no corporate equivalence by default.
IFRS ISSB	IFRS S1: S1.21, S1.22, S1.45, S1.46; IFRS S2: S2.23, S2.27, S2.28	DISCLOSURE-CONTEXT / ENTITY-DETERMINATION	No SDG Target, outcome or contribution authority.

Domain	Controlled source / range	Relationship / state	Boundary
SASB / SICS	Topics: Water Management; Resource Efficiency; Environmental Footprint Management. Candidate sectors: Semiconductors; Chemicals; Food & Beverage (+4 more)	INDUSTRY-CONTEXT / ENTITY-DETERMINATION	Standard, topic, metric, sector and EMJ alias remain separate.
CLAIMS BOUNDARY Task completion, a candidate route, a hash, an entity metric or a released record does not establish SDG alignment, outcome, contribution, official Indicator performance, compliance or assurance.			

B08-4 — Green Process Certification

B08 | Manufacturing Energy Efficiency & Process Optimization Participation | Energy, Manufacturing, Water & Waste

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

Candidate SDG Target support routes

Target	Relationship / state	Relevance	Activation and limitation
9.4 By 2030, upgrade infrastructure and retrofit industries to make them sustainable, with incr...	OUTPUT-SUPPORT-CANDIDATE / CANDIDATE-ROUTE	MEDIUM	Infrastructure or industrial boundary, upgrade, resource-use or emissions baseline, technology and measured performance change are supported. Indicator: PARTIAL-DATA-SUPPORT; 9.4.1.
12.6 Encourage companies, especially large and transnational companies, to adopt sustainable pra...	CONDITIONAL-OUTCOME-ROUTE / CANDIDATE-ROUTE	CONDITIONAL	An organization has adopted a defined sustainable practice or issued a qualifying sustainability report; an upload, draft, audit or label alone is insufficient. Indicator: PARTIAL-DATA-SUPPORT; 12.6.1.

Evidence lifecycle and independent decision states

Control	Task-level state	Control	Task-level state
Activity evidence	CANONICAL-TASK-EVIDENCE	Output	NOT-ASSESSED
Outcome	NOT-ASSESSED	Target support	CANDIDATE-SUPPORT / ENTITY-DETERMINATION
Indicator relationship	PARTIAL-DATA-SUPPORT	Contribution	CONTRIBUTION-NOT-ASSESSED
Materiality	MATERIALITY-NOT-ASSESSED	Evidence / assurance	SUFFICIENCY NOT-ASSESSED / READINESS NOT-ASSESSED

UN authority and IFRS ISSB / SASB source boundary

Domain	Controlled source / range	Relationship / state	Boundary
UN Target authority	UN-SDG-01 / 9.4, 12.6	CANDIDATE / ENTITY-DETERMINATION	Exact Target text and actor conditions prevail.
UN Indicator authority	UN-SDG-02/03 / 12.6.1, 9.4.1	ENTITY-DETERMINATION	Official metadata required; no corporate equivalence by default.
IFRS ISSB	IFRS S1: S1.21, S1.22, S1.45, S1.46; IFRS S2: S2.22, S2.27, S2.28	DISCLOSURE-CONTEXT / ENTITY-DETERMINATION	No SDG Target, outcome or contribution authority.

Domain	Controlled source / range	Relationship / state	Boundary
SASB / SICS	Topics: Energy Management; Environmental Footprint Management; Product Lifecycle Management. Candidate sectors: Industrial Machinery; Chemicals; Food & Beverage (+4 more)	INDUSTRY-CONTEXT / ENTITY-DETERMINATION	Standard, topic, metric, sector and EMJ alias remain separate.
CLAIMS BOUNDARY Task completion, a candidate route, a hash, an entity metric or a released record does not establish SDG alignment, outcome, contribution, official Indicator performance, compliance or assurance.			

B09-1 — On-site Audit

B09 | Supply Chain Audit & Compliance Verification Participation | Supply Chain Collaboration, Procurement & Verification

Canonical source	Evidence role(s)	Task route state	Record state
B09-1 ON-SITE AUDIT MME Mapping.docx	ACTIVITY-EVIDENCE	NO-DEFAULT-ROUTE	RELEASED

Candidate SDG Target support routes

Target result	Relationship / state	Relevance	Basis and limitation
No defensible default Target	NO-DEFAULT-ROUTE / RELEASED	NO-DEFAULT-ROUTE	An on-site audit is a control procedure; target support depends on the audited subject, finding and remediation outcome.

Evidence lifecycle and independent decision states

Control	Task-level state	Control	Task-level state
Activity evidence	CANONICAL-TASK-EVIDENCE	Output	NOT-ASSESSED
Outcome	NOT-ASSESSED	Target support	NO-DEFAULT-ROUTE
Indicator relationship	NOT-DETERMINED	Contribution	CONTRIBUTION-NOT-ASSESSED
Materiality	MATERIALITY-NOT-ASSESSED	Evidence / assurance	SUFFICIENCY NOT-ASSESSED / READINESS NOT-ASSESSED

UN authority and IFRS ISSB / SASB source boundary

Domain	Controlled source / range	Relationship / state	Boundary
UN Target authority	UN-SDG-01 / No Target route	NO-DEFAULT-ROUTE	Exact Target text and actor conditions prevail.
UN Indicator authority	UN-SDG-02/03 / none	ENTITY-DETERMINATION	Official metadata required; no corporate equivalence by default.
IFRS ISSB	IFRS S1: S1.21, S1.22, S1.23, S1.46; IFRS S2: S2.23, S2.27, S2.28	DISCLOSURE-CONTEXT / ENTITY-DETERMINATION	No SDG Target, outcome or contribution authority.
SASB / SICS	Topics: Supply Chain Management; Business Ethics; Human Capital Management (+1 more) Candidate sectors: Manufacturing; Consumer Goods; Food & Beverage (+4 more)	INDUSTRY-CONTEXT / ENTITY-DETERMINATION	Standard, topic, metric, sector and EMJ alias remain separate.

CLAIMS BOUNDARY Task completion, a candidate route, a hash, an entity metric or a released record does not establish SDG alignment, outcome, contribution, official Indicator performance, compliance or assurance.

B09-2 — Document Review

B09 | Supply Chain Audit & Compliance Verification Participation | Supply Chain Collaboration, Procurement & Verification

Canonical source	Evidence role(s)	Task route state	Record state
B09-2 DOCUMENT REVIEW MME Mapping.docx	ACTIVITY-EVIDENCE	NO-DEFAULT-ROUTE	RELEASED

Candidate SDG Target support routes

Target result	Relationship / state	Relevance	Basis and limitation
No defensible default Target	NO-DEFAULT-ROUTE / RELEASED	NO-DEFAULT-ROUTE	Document review is a control procedure without a default substantive SDG target.

Evidence lifecycle and independent decision states

Control	Task-level state	Control	Task-level state
Activity evidence	CANONICAL-TASK-EVIDENCE	Output	NOT-ASSESSED
Outcome	NOT-ASSESSED	Target support	NO-DEFAULT-ROUTE
Indicator relationship	NOT-DETERMINED	Contribution	CONTRIBUTION-NOT- ASSESSED
Materiality	MATERIALITY-NOT- ASSESSED	Evidence / assurance	SUFFICIENCY NOT- ASSESSED / READINESS NOT-ASSESSED

UN authority and IFRS ISSB / SASB source boundary

Domain	Controlled source / range	Relationship / state	Boundary
UN Target authority	UN-SDG-01 / No Target route	NO-DEFAULT-ROUTE	Exact Target text and actor conditions prevail.
UN Indicator authority	UN-SDG-02/03 / none	ENTITY-DETERMINATION	Official metadata required; no corporate equivalence by default.
IFRS ISSB	IFRS S1: S1.21, S1.22, S1.23, S1.46; IFRS S2: S2.23, S2.27, S2.29	DISCLOSURE-CONTEXT / ENTITY-DETERMINATION	No SDG Target, outcome or contribution authority.
SASB / SICS	Topics: Supply Chain Management; Business Ethics; Environmental Footprint Management. Candidate sectors: Manufacturing; Consumer Goods; Retail (+4 more)	INDUSTRY-CONTEXT / ENTITY-DETERMINATION	Standard, topic, metric, sector and EMJ alias remain separate.

CLAIMS BOUNDARY Task completion, a candidate route, a hash, an entity metric or a released record does not establish SDG alignment, outcome, contribution, official Indicator performance, compliance or assurance.

B09-3 — Sampling Check

B09 | Supply Chain Audit & Compliance Verification Participation | Supply Chain Collaboration, Procurement & Verification

Canonical source	Evidence role(s)	Task route state	Record state
B09-3 SAMPLING CHECK MME Mapping.docx	ACTIVITY-EVIDENCE	NO-DEFAULT-ROUTE	RELEASED

Candidate SDG Target support routes

Target result	Relationship / state	Relevance	Basis and limitation
No defensible default Target	NO-DEFAULT-ROUTE / RELEASED	NO-DEFAULT-ROUTE	Sampling is a verification method and cannot create a target route without a defined subject and result.

Evidence lifecycle and independent decision states

Control	Task-level state	Control	Task-level state
Activity evidence	CANONICAL-TASK-EVIDENCE	Output	NOT-ASSESSED
Outcome	NOT-ASSESSED	Target support	NO-DEFAULT-ROUTE
Indicator relationship	NOT-DETERMINED	Contribution	CONTRIBUTION-NOT-ASSESSED
Materiality	MATERIALITY-NOT-ASSESSED	Evidence / assurance	SUFFICIENCY NOT-ASSESSED / READINESS NOT-ASSESSED

UN authority and IFRS ISSB / SASB source boundary

Domain	Controlled source / range	Relationship / state	Boundary
UN Target authority	UN-SDG-01 / No Target route	NO-DEFAULT-ROUTE	Exact Target text and actor conditions prevail.
UN Indicator authority	UN-SDG-02/03 / none	ENTITY-DETERMINATION	Official metadata required; no corporate equivalence by default.
IFRS ISSB	IFRS S1: S1.21, S1.22, S1.23, S1.46; IFRS S2: S2.23, S2.27, S2.28	DISCLOSURE-CONTEXT / ENTITY-DETERMINATION	No SDG Target, outcome or contribution authority.
SASB / SICS	Topics: Supply Chain Management; Business Ethics; Risk Management. Candidate sectors: Manufacturing; Retail; Food & Beverage (+4 more)	INDUSTRY-CONTEXT / ENTITY-DETERMINATION	Standard, topic, metric, sector and EMJ alias remain separate.

CLAIMS BOUNDARY Task completion, a candidate route, a hash, an entity metric or a released record does not establish SDG alignment, outcome, contribution, official Indicator performance, compliance or assurance.

B09-4 — Result Disclosure

B09 | Supply Chain Audit & Compliance Verification Participation | Supply Chain Collaboration, Procurement & Verification

Canonical source	Evidence role(s)	Task route state	Record state
B09-4 RESULT DISCLOSURE MME Mapping.docx	DISCLOSURE-SUPPORT	CANDIDATE-ROUTE	RELEASED

Candidate SDG Target support routes

Target	Relationship / state	Relevance	Activation and limitation
12.6 Encourage companies, especially large and transnational companies, to adopt sustainable pra...	CONDITIONAL-OUTCOME-ROUTE / CANDIDATE-ROUTE	CONDITIONAL	An organization has adopted a defined sustainable practice or issued a qualifying sustainability report; an upload, draft, audit or label alone is insufficient. Indicator: PARTIAL-DATA-SUPPORT; 12.6.1.

Evidence lifecycle and independent decision states

Control	Task-level state	Control	Task-level state
Activity evidence	CANONICAL-TASK-EVIDENCE	Output	NOT-ASSESSED
Outcome	NOT-ASSESSED	Target support	CANDIDATE-SUPPORT / ENTITY-DETERMINATION
Indicator relationship	PARTIAL-DATA-SUPPORT	Contribution	CONTRIBUTION-NOT-ASSESSED
Materiality	MATERIALITY-NOT-ASSESSED	Evidence / assurance	SUFFICIENCY NOT-ASSESSED / READINESS NOT-ASSESSED

UN authority and IFRS ISSB / SASB source boundary

Domain	Controlled source / range	Relationship / state	Boundary
UN Target authority	UN-SDG-01 / 12.6	CANDIDATE / ENTITY-DETERMINATION	Exact Target text and actor conditions prevail.
UN Indicator authority	UN-SDG-02/03 / 12.6.1	ENTITY-DETERMINATION	Official metadata required; no corporate equivalence by default.
IFRS ISSB	IFRS S1: S1.21, S1.22, S1.45, S1.46; IFRS S2: S2.27, S2.28, S2.29	DISCLOSURE-CONTEXT / ENTITY-DETERMINATION	No SDG Target, outcome or contribution authority.
SASB / SICS	Topics: Business Ethics; Supply Chain Management; Data Transparency (+1 more) Candidate sectors: Manufacturing; Retail; Financial Services (+4 more)	INDUSTRY-CONTEXT / ENTITY-DETERMINATION	Standard, topic, metric, sector and EMJ alias remain separate.

CLAIMS BOUNDARY Task completion, a candidate route, a hash, an entity metric or a released record does not establish SDG alignment, outcome, contribution, official Indicator performance, compliance or assurance.

B10-1 — Water Consumption Upload

B10 | Water Conservation & Resource Stewardship Participation | Energy, Manufacturing, Water & Waste

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

Candidate SDG Target support routes

Target	Relationship / state	Relevance	Activation and limitation
6.4 By 2030, substantially increase water-use efficiency across all sectors and ensure sustaina...	OUTPUT-SUPPORT-CANDIDATE / CANDIDATE-ROUTE	MEDIUM	Water withdrawal or consumption, baseline, production or service denominator, geography, scarcity context and measured efficiency change are supported. Indicator: PARTIAL-DATA-SUPPORT; 6.4.1, 6.4.2.

Evidence lifecycle and independent decision states

Control	Task-level state	Control	Task-level state
Activity evidence	CANONICAL-TASK-EVIDENCE	Output	NOT-ASSESSED
Outcome	NOT-ASSESSED	Target support	CANDIDATE-SUPPORT / ENTITY-DETERMINATION
Indicator relationship	PARTIAL-DATA-SUPPORT	Contribution	CONTRIBUTION-NOT-ASSESSED
Materiality	MATERIALITY-NOT-ASSESSED	Evidence / assurance	SUFFICIENCY NOT-ASSESSED / READINESS NOT-ASSESSED

UN authority and IFRS ISSB / SASB source boundary

Domain	Controlled source / range	Relationship / state	Boundary
UN Target authority	UN-SDG-01 / 6.4	CANDIDATE / ENTITY-DETERMINATION	Exact Target text and actor conditions prevail.
UN Indicator authority	UN-SDG-02/03 / 6.4.1, 6.4.2	ENTITY-DETERMINATION	Official metadata required; no corporate equivalence by default.
IFRS ISSB	IFRS S1: S1.21, S1.22, S1.45, S1.46; IFRS S2: S2.23, S2.27, S2.28	DISCLOSURE-CONTEXT / ENTITY-DETERMINATION	No SDG Target, outcome or contribution authority.
SASB / SICS	Topics: Water Management; Resource Efficiency; Environmental Footprint Management. Candidate sectors: Food & Beverage; Chemicals; Semiconductors (+4 more)	INDUSTRY-CONTEXT / ENTITY-DETERMINATION	Standard, topic, metric, sector and EMJ alias remain separate.

CLAIMS BOUNDARY Task completion, a candidate route, a hash, an entity metric or a released record does not establish SDG alignment, outcome, contribution, official Indicator performance, compliance or assurance.

B10-2 — Water-saving Upgrade

B10 | Water Conservation & Resource Stewardship Participation | Energy, Manufacturing, Water & Waste

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

Candidate SDG Target support routes

Target	Relationship / state	Relevance	Activation and limitation
6.4 By 2030, substantially increase water-use efficiency across all sectors and ensure sustaina...	OUTPUT-SUPPORT-CANDIDATE / CANDIDATE-ROUTE	MEDIUM	Water withdrawal or consumption, baseline, production or service denominator, geography, scarcity context and measured efficiency change are supported. Indicator: PARTIAL-DATA-SUPPORT; 6.4.1, 6.4.2.
9.4 By 2030, upgrade infrastructure and retrofit industries to make them sustainable, with incr...	OUTPUT-SUPPORT-CANDIDATE / CANDIDATE-ROUTE	MEDIUM	Infrastructure or industrial boundary, upgrade, resource-use or emissions baseline, technology and measured performance change are supported. Indicator: PARTIAL-DATA-SUPPORT; 9.4.1.

Evidence lifecycle and independent decision states

Control	Task-level state	Control	Task-level state
Activity evidence	CANONICAL-TASK-EVIDENCE	Output	NOT-ASSESSED
Outcome	NOT-ASSESSED	Target support	CANDIDATE-SUPPORT / ENTITY-DETERMINATION
Indicator relationship	PARTIAL-DATA-SUPPORT	Contribution	CONTRIBUTION-NOT-ASSESSED
Materiality	MATERIALITY-NOT-ASSESSED	Evidence / assurance	SUFFICIENCY NOT-ASSESSED / READINESS NOT-ASSESSED

UN authority and IFRS ISSB / SASB source boundary

Domain	Controlled source / range	Relationship / state	Boundary
UN Target authority	UN-SDG-01 / 6.4, 9.4	CANDIDATE / ENTITY-DETERMINATION	Exact Target text and actor conditions prevail.
UN Indicator authority	UN-SDG-02/03 / 6.4.1, 6.4.2, 9.4.1	ENTITY-DETERMINATION	Official metadata required; no corporate equivalence by default.
IFRS ISSB	IFRS S1: S1.21, S1.22, S1.45, S1.46; IFRS S2: S2.23, S2.27, S2.28	DISCLOSURE-CONTEXT / ENTITY-DETERMINATION	No SDG Target, outcome or contribution authority.

Domain	Controlled source / range	Relationship / state	Boundary
SASB / SICS	Topics: Water Management; Resource Efficiency; Environmental Footprint Management. Candidate sectors: Industrial Machinery; Food & Beverage; Chemicals (+4 more)	INDUSTRY-CONTEXT / ENTITY-DETERMINATION	Standard, topic, metric, sector and EMJ alias remain separate.
CLAIMS BOUNDARY Task completion, a candidate route, a hash, an entity metric or a released record does not establish SDG alignment, outcome, contribution, official Indicator performance, compliance or assurance.			

B10-3 — Water Risk Assessment

B10 | Water Conservation & Resource Stewardship Participation | Energy, Manufacturing, Water & Waste

Canonical source	Evidence role(s)	Task route state	Record state
B10-3 WATER RISK ASSESSMENT MME Mapping.docx	BOUNDARY-EVIDENCE / QUANTITY-EVIDENCE	CANDIDATE-ROUTE	RELEASED

Candidate SDG Target support routes

Target	Relationship / state	Relevance	Activation and limitation
6.4 By 2030, substantially increase water-use efficiency across all sectors and ensure sustaina...	OUTPUT-SUPPORT-CANDIDATE / CANDIDATE-ROUTE	MEDIUM	Water withdrawal or consumption, baseline, production or service denominator, geography, scarcity context and measured efficiency change are supported. Indicator: PARTIAL-DATA-SUPPORT; 6.4.1, 6.4.2.
6.6 By 2020, protect and restore water-related ecosystems, including mountains, forests, wetlan...	CONDITIONAL-OUTCOME-ROUTE / CANDIDATE-ROUTE	CONDITIONAL	A defined water-related ecosystem, location, baseline, pressure, conservation or restoration action and ecological outcome are evidenced. Indicator: PARTIAL-DATA-SUPPORT; 6.6.1.

Evidence lifecycle and independent decision states

Control	Task-level state	Control	Task-level state
Activity evidence	CANONICAL-TASK-EVIDENCE	Output	NOT-ASSESSED
Outcome	NOT-ASSESSED	Target support	CANDIDATE-SUPPORT / ENTITY-DETERMINATION
Indicator relationship	PARTIAL-DATA-SUPPORT	Contribution	CONTRIBUTION-NOT-ASSESSED
Materiality	MATERIALITY-NOT-ASSESSED	Evidence / assurance	SUFFICIENCY NOT-ASSESSED / READINESS NOT-ASSESSED

UN authority and IFRS ISSB / SASB source boundary

Domain	Controlled source / range	Relationship / state	Boundary
UN Target authority	UN-SDG-01 / 6.4, 6.6	CANDIDATE / ENTITY-DETERMINATION	Exact Target text and actor conditions prevail.
UN Indicator authority	UN-SDG-02/03 / 6.4.1, 6.4.2, 6.6.1	ENTITY-DETERMINATION	Official metadata required; no corporate equivalence by default.
IFRS ISSB	IFRS S1: S1.21, S1.22, S1.45, S1.46; IFRS S2: S2.23, S2.27, S2.28	DISCLOSURE-CONTEXT / ENTITY-DETERMINATION	No SDG Target, outcome or contribution authority.

Domain	Controlled source / range	Relationship / state	Boundary
SASB / SICS	Topics: Water Management; Environmental Footprint Management; Ecological Impacts (+1 more) Candidate sectors: Chemicals; Food & Beverage; Semiconductors (+4 more)	INDUSTRY-CONTEXT / ENTITY-DETERMINATION	Standard, topic, metric, sector and EMJ alias remain separate.
CLAIMS BOUNDARY Task completion, a candidate route, a hash, an entity metric or a released record does not establish SDG alignment, outcome, contribution, official Indicator performance, compliance or assurance.			

B10-4 — Supplier Governance Review

B10 | Water Conservation & Resource Stewardship Participation | Energy, Manufacturing, Water & Waste

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

Candidate SDG Target support routes

Target	Relationship / state	Relevance	Activation and limitation
6.4 By 2030, substantially increase water-use efficiency across all sectors and ensure sustaina...	OUTPUT-SUPPORT-CANDIDATE / CANDIDATE-ROUTE	MEDIUM	Water withdrawal or consumption, baseline, production or service denominator, geography, scarcity context and measured efficiency change are supported. Indicator: PARTIAL-DATA-SUPPORT; 6.4.1, 6.4.2.
12.6 Encourage companies, especially large and transnational companies, to adopt sustainable pra...	CONDITIONAL-OUTCOME-ROUTE / CANDIDATE-ROUTE	CONDITIONAL	An organization has adopted a defined sustainable practice or issued a qualifying sustainability report; an upload, draft, audit or label alone is insufficient. Indicator: PARTIAL-DATA-SUPPORT; 12.6.1.

Evidence lifecycle and independent decision states

Control	Task-level state	Control	Task-level state
Activity evidence	CANONICAL-TASK-EVIDENCE	Output	NOT-ASSESSED
Outcome	NOT-ASSESSED	Target support	CANDIDATE-SUPPORT / ENTITY-DETERMINATION
Indicator relationship	PARTIAL-DATA-SUPPORT	Contribution	CONTRIBUTION-NOT-ASSESSED
Materiality	MATERIALITY-NOT-ASSESSED	Evidence / assurance	SUFFICIENCY NOT-ASSESSED / READINESS NOT-ASSESSED

UN authority and IFRS ISSB / SASB source boundary

Domain	Controlled source / range	Relationship / state	Boundary
UN Target authority	UN-SDG-01 / 6.4, 12.6	CANDIDATE / ENTITY-DETERMINATION	Exact Target text and actor conditions prevail.
UN Indicator authority	UN-SDG-02/03 / 12.6.1, 6.4.1, 6.4.2	ENTITY-DETERMINATION	Official metadata required; no corporate equivalence by default.
IFRS ISSB	IFRS S1: S1.21, S1.22, S1.45, S1.46; IFRS S2: S2.23, S2.27, S2.28	DISCLOSURE-CONTEXT / ENTITY-DETERMINATION	No SDG Target, outcome or contribution authority.

Domain	Controlled source / range	Relationship / state	Boundary
SASB / SICS	Topics: Water Management; Environmental Footprint Management; Resource Efficiency (+1 more) Candidate sectors: Food & Beverage; Chemicals; Semiconductors (+4 more)	INDUSTRY-CONTEXT / ENTITY-DETERMINATION	Standard, topic, metric, sector and EMJ alias remain separate.
CLAIMS BOUNDARY Task completion, a candidate route, a hash, an entity metric or a released record does not establish SDG alignment, outcome, contribution, official Indicator performance, compliance or assurance.			

B11-1 — ESG Fund Registration

B11 | Sustainable Finance & Green Investment Participation | Carbon Data, Finance, Insurance & Governance

Canonical source	Evidence role(s)	Task route state	Record state
B11-1 ESG FUND REGISTRATION MME Mapping.docx	ACTIVITY-EVIDENCE	NO-DEFAULT-ROUTE	RELEASED

Candidate SDG Target support routes

Target result	Relationship / state	Relevance	Basis and limitation
No defensible default Target	NO-DEFAULT-ROUTE / RELEASED	NO-DEFAULT-ROUTE	Registration of an ESG fund does not prove capital deployment, developing-country finance or a sustainable outcome.

Evidence lifecycle and independent decision states

Control	Task-level state	Control	Task-level state
Activity evidence	CANONICAL-TASK-EVIDENCE	Output	NOT-ASSESSED
Outcome	NOT-ASSESSED	Target support	NO-DEFAULT-ROUTE
Indicator relationship	NOT-DETERMINED	Contribution	CONTRIBUTION-NOT- ASSESSED
Materiality	MATERIALITY-NOT- ASSESSED	Evidence / assurance	SUFFICIENCY NOT- ASSESSED / READINESS NOT-ASSESSED

UN authority and IFRS ISSB / SASB source boundary

Domain	Controlled source / range	Relationship / state	Boundary
UN Target authority	UN-SDG-01 / No Target route	NO-DEFAULT-ROUTE	Exact Target text and actor conditions prevail.
UN Indicator authority	UN-SDG-02/03 / none	ENTITY-DETERMINATION	Official metadata required; no corporate equivalence by default.
IFRS ISSB	IFRS S1: S1.21, S1.22, S1.45, S1.46; IFRS S2: S2.22, S2.23, S2.27, S2.28	DISCLOSURE-CONTEXT / ENTITY-DETERMINATION	No SDG Target, outcome or contribution authority.
SASB / SICS	Topics: Integration of ESG Factors in Investment Management; Business Ethics; Systematic Risk Management. Candidate sectors: Asset Management & Custody Activities; Commercial Banks; Investment Banking & Brokerage (+3 more)	INDUSTRY-CONTEXT / ENTITY-DETERMINATION	Standard, topic, metric, sector and EMJ alias remain separate.

CLAIMS BOUNDARY Task completion, a candidate route, a hash, an entity metric or a released record does not establish SDG alignment, outcome, contribution, official Indicator performance, compliance or assurance.

B11-2 — Sustainable Loan Issuance

B11 | Sustainable Finance & Green Investment Participation | Carbon Data, Finance, Insurance & Governance

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

Candidate SDG Target support routes

Target	Relationship / state	Relevance	Activation and limitation
17.3 Mobilize additional financial resources for developing countries from multiple sources	CONTEXTUAL-SUPPORT / CANDIDATE-ROUTE	CONDITIONAL	Additional financial resources demonstrably flow to developing countries, with source, destination, instrument, beneficiary, amount, period and additionality controlled. Indicator: PARTIAL-DATA-SUPPORT; 17.3.1, 17.3.2.
9.3 Increase the access of small-scale industrial and other enterprises, in particular in devel...	CONDITIONAL-OUTCOME-ROUTE / CANDIDATE-ROUTE	CONDITIONAL	Finance is provided to qualifying small-scale enterprises, with geography, access terms, integration into value chains and beneficiary outcomes supported. Indicator: PARTIAL-DATA-SUPPORT; 9.3.1, 9.3.2.

Evidence lifecycle and independent decision states

Control	Task-level state	Control	Task-level state
Activity evidence	CANONICAL-TASK-EVIDENCE	Output	NOT-ASSESSED
Outcome	NOT-ASSESSED	Target support	CANDIDATE-SUPPORT / ENTITY-DETERMINATION
Indicator relationship	PARTIAL-DATA-SUPPORT	Contribution	CONTRIBUTION-NOT-ASSESSED
Materiality	MATERIALITY-NOT-ASSESSED	Evidence / assurance	SUFFICIENCY NOT-ASSESSED / READINESS NOT-ASSESSED

UN authority and IFRS ISSB / SASB source boundary

Domain	Controlled source / range	Relationship / state	Boundary
UN Target authority	UN-SDG-01 / 17.3, 9.3	CANDIDATE / ENTITY-DETERMINATION	Exact Target text and actor conditions prevail.
UN Indicator authority	UN-SDG-02/03 / 17.3.1, 17.3.2, 9.3.1, 9.3.2	ENTITY-DETERMINATION	Official metadata required; no corporate equivalence by default.
IFRS ISSB	IFRS S1: S1.21, S1.22, S1.45, S1.46; IFRS S2: S2.22, S2.23, S2.27, S2.28	DISCLOSURE-CONTEXT / ENTITY-DETERMINATION	No SDG Target, outcome or contribution authority.

Domain	Controlled source / range	Relationship / state	Boundary
SASB / SICS	Topics: Integration of ESG Factors in Financing Activities; Climate Risk Management; Capital Allocation. Candidate sectors: Commercial Banks; Investment Banking & Brokerage; Asset Management (+3 more)	INDUSTRY-CONTEXT / ENTITY-DETERMINATION	Standard, topic, metric, sector and EMJ alias remain separate.
CLAIMS BOUNDARY Task completion, a candidate route, a hash, an entity metric or a released record does not establish SDG alignment, outcome, contribution, official Indicator performance, compliance or assurance.			

B11-3 — Green Finance Participation

B11 | Sustainable Finance & Green Investment Participation | Carbon Data, Finance, Insurance & Governance

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

Candidate SDG Target support routes

Target	Relationship / state	Relevance	Activation and limitation
17.3 Mobilize additional financial resources for developing countries from multiple sources	CONTEXTUAL-SUPPORT / CANDIDATE-ROUTE	CONDITIONAL	Additional financial resources demonstrably flow to developing countries, with source, destination, instrument, beneficiary, amount, period and additionality controlled. Indicator: PARTIAL-DATA-SUPPORT; 17.3.1, 17.3.2.
9.4 By 2030, upgrade infrastructure and retrofit industries to make them sustainable, with incr...	OUTPUT-SUPPORT-CANDIDATE / CANDIDATE-ROUTE	MEDIUM	Infrastructure or industrial boundary, upgrade, resource-use or emissions baseline, technology and measured performance change are supported. Indicator: PARTIAL-DATA-SUPPORT; 9.4.1.

Evidence lifecycle and independent decision states

Control	Task-level state	Control	Task-level state
Activity evidence	CANONICAL-TASK-EVIDENCE	Output	NOT-ASSESSED
Outcome	NOT-ASSESSED	Target support	CANDIDATE-SUPPORT / ENTITY-DETERMINATION
Indicator relationship	PARTIAL-DATA-SUPPORT	Contribution	CONTRIBUTION-NOT-ASSESSED
Materiality	MATERIALITY-NOT-ASSESSED	Evidence / assurance	SUFFICIENCY NOT-ASSESSED / READINESS NOT-ASSESSED

UN authority and IFRS ISSB / SASB source boundary

Domain	Controlled source / range	Relationship / state	Boundary
UN Target authority	UN-SDG-01 / 17.3, 9.4	CANDIDATE / ENTITY-DETERMINATION	Exact Target text and actor conditions prevail.
UN Indicator authority	UN-SDG-02/03 / 17.3.1, 17.3.2, 9.4.1	ENTITY-DETERMINATION	Official metadata required; no corporate equivalence by default.
IFRS ISSB	IFRS S1: S1.21, S1.22, S1.23, S1.46; IFRS S2: S2.22, S2.23, S2.24, S2.27	DISCLOSURE-CONTEXT / ENTITY-DETERMINATION	No SDG Target, outcome or contribution authority.

Domain	Controlled source / range	Relationship / state	Boundary
SASB / SICS	Topics: Climate Risk Management; Environmental Risk Management; Insurance Underwriting. Candidate sectors: Insurance; Reinsurance; Asset Management (+4 more)	INDUSTRY-CONTEXT / ENTITY-DETERMINATION	Standard, topic, metric, sector and EMJ alias remain separate.
CLAIMS BOUNDARY Task completion, a candidate route, a hash, an entity metric or a released record does not establish SDG alignment, outcome, contribution, official Indicator performance, compliance or assurance.			

B11-4 — Financial ESG Disclosure

B11 | Sustainable Finance & Green Investment Participation | Carbon Data, Finance, Insurance & Governance

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

Candidate SDG Target support routes

Target	Relationship / state	Relevance	Activation and limitation
12.6 Encourage companies, especially large and transnational companies, to adopt sustainable pra...	CONDITIONAL-OUTCOME-ROUTE / CANDIDATE-ROUTE	CONDITIONAL	An organization has adopted a defined sustainable practice or issued a qualifying sustainability report; an upload, draft, audit or label alone is insufficient. Indicator: PARTIAL-DATA-SUPPORT; 12.6.1.
17.3 Mobilize additional financial resources for developing countries from multiple sources	CONTEXTUAL-SUPPORT / CANDIDATE-ROUTE	CONDITIONAL	Additional financial resources demonstrably flow to developing countries, with source, destination, instrument, beneficiary, amount, period and additionality controlled. Indicator: PARTIAL-DATA-SUPPORT; 17.3.1, 17.3.2.

Evidence lifecycle and independent decision states

Control	Task-level state	Control	Task-level state
Activity evidence	CANONICAL-TASK-EVIDENCE	Output	NOT-ASSESSED
Outcome	NOT-ASSESSED	Target support	CANDIDATE-SUPPORT / ENTITY-DETERMINATION
Indicator relationship	PARTIAL-DATA-SUPPORT	Contribution	CONTRIBUTION-NOT-ASSESSED
Materiality	MATERIALITY-NOT-ASSESSED	Evidence / assurance	SUFFICIENCY NOT-ASSESSED / READINESS NOT-ASSESSED

UN authority and IFRS ISSB / SASB source boundary

Domain	Controlled source / range	Relationship / state	Boundary
UN Target authority	UN-SDG-01 / 12.6, 17.3	CANDIDATE / ENTITY-DETERMINATION	Exact Target text and actor conditions prevail.
UN Indicator authority	UN-SDG-02/03 / 12.6.1, 17.3.1, 17.3.2	ENTITY-DETERMINATION	Official metadata required; no corporate equivalence by default.
IFRS ISSB	IFRS S1: S1.21, S1.22, S1.45, S1.46; IFRS S2: S2.22, S2.23, S2.27, S2.29	DISCLOSURE-CONTEXT / ENTITY-DETERMINATION	No SDG Target, outcome or contribution authority.

Domain	Controlled source / range	Relationship / state	Boundary
SASB / SICS	Topics: Integration of ESG Factors in Investment Management; Carbon Markets; Sustainable Finance. Candidate sectors: Asset Management & Custody Activities; Investment Banking & Brokerage; Commercial Banks (+4 more)	INDUSTRY-CONTEXT / ENTITY-DETERMINATION	Standard, topic, metric, sector and EMJ alias remain separate.
CLAIMS BOUNDARY Task completion, a candidate route, a hash, an entity metric or a released record does not establish SDG alignment, outcome, contribution, official Indicator performance, compliance or assurance.			

B12-1 — Insurance Policy Listing

B12 | Insurance Governance & Trust Protection Participation | Carbon Data, Finance, Insurance & Governance

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

Candidate SDG Target support routes

Target result	Relationship / state	Relevance	Basis and limitation
No defensible default Target	NO-DEFAULT-ROUTE / RELEASED	NO-DEFAULT-ROUTE	Insurance policy listing is inventory evidence and does not establish resilience or inclusion outcomes.

Evidence lifecycle and independent decision states

Control	Task-level state	Control	Task-level state
Activity evidence	CANONICAL-TASK-EVIDENCE	Output	NOT-ASSESSED
Outcome	NOT-ASSESSED	Target support	NO-DEFAULT-ROUTE
Indicator relationship	NOT-DETERMINED	Contribution	CONTRIBUTION-NOT-ASSESSED
Materiality	MATERIALITY-NOT-ASSESSED	Evidence / assurance	SUFFICIENCY NOT-ASSESSED / READINESS NOT-ASSESSED

UN authority and IFRS ISSB / SASB source boundary

Domain	Controlled source / range	Relationship / state	Boundary
UN Target authority	UN-SDG-01 / No Target route	NO-DEFAULT-ROUTE	Exact Target text and actor conditions prevail.
UN Indicator authority	UN-SDG-02/03 / none	ENTITY-DETERMINATION	Official metadata required; no corporate equivalence by default.
IFRS ISSB	IFRS S1: S1.21, S1.22, S1.23, S1.46; IFRS S2: S2.23, S2.24, S2.27	DISCLOSURE-CONTEXT / ENTITY-DETERMINATION	No SDG Target, outcome or contribution authority.
SASB / SICS	Topics: Risk Management; Business Continuity; Climate Risk Management (+3 more) Candidate sectors: Insurance; Financial Services; Healthcare (+4 more)	INDUSTRY-CONTEXT / ENTITY-DETERMINATION	Standard, topic, metric, sector and EMJ alias remain separate.

CLAIMS BOUNDARY Task completion, a candidate route, a hash, an entity metric or a released record does not establish SDG alignment, outcome, contribution, official Indicator performance, compliance or assurance.

B12-2 — Risk Protection

B12 | Insurance Governance & Trust Protection Participation | Carbon Data, Finance, Insurance & Governance

Canonical source	Evidence role(s)	Task route state	Record state
B12-2 RISK PROTECTION MME Mapping.docx	OUTCOME-SUPPORT	CANDIDATE-ROUTE	RELEASED

Candidate SDG Target support routes

Target	Relationship / state	Relevance	Activation and limitation
1.5 By 2030, build the resilience of the poor and those in vulnerable situations and reduce the...	CONDITIONAL-OUTCOME-ROUTE / CANDIDATE-ROUTE	CONDITIONAL	Defined vulnerable population, resilience intervention, hazard or shock, exposure baseline and outcome evidence are controlled. Indicator: PARTIAL-DATA-SUPPORT; 1.5.1, 1.5.2, 1.5.3, 1.5.4.
13.1 Strengthen resilience and adaptive capacity to climate-related hazards and natural disaster...	CONTEXTUAL-SUPPORT / CANDIDATE-ROUTE	CONDITIONAL	Climate hazard, affected people/assets, vulnerability baseline, adaptation or resilience intervention and outcome evidence are controlled. Indicator: PARTIAL-DATA-SUPPORT; 13.1.1, 13.1.2, 13.1.3.

Evidence lifecycle and independent decision states

Control	Task-level state	Control	Task-level state
Activity evidence	CANONICAL-TASK-EVIDENCE	Output	NOT-ASSESSED
Outcome	NOT-ASSESSED	Target support	CANDIDATE-SUPPORT / ENTITY-DETERMINATION
Indicator relationship	PARTIAL-DATA-SUPPORT	Contribution	CONTRIBUTION-NOT-ASSESSED
Materiality	MATERIALITY-NOT-ASSESSED	Evidence / assurance	SUFFICIENCY NOT-ASSESSED / READINESS NOT-ASSESSED

UN authority and IFRS ISSB / SASB source boundary

Domain	Controlled source / range	Relationship / state	Boundary
UN Target authority	UN-SDG-01 / 1.5, 13.1	CANDIDATE / ENTITY-DETERMINATION	Exact Target text and actor conditions prevail.
UN Indicator authority	UN-SDG-02/03 / 1.5.1, 1.5.2, 1.5.3, 1.5.4, 13.1.1, 13.1.2, 13.1.3	ENTITY-DETERMINATION	Official metadata required; no corporate equivalence by default.
IFRS ISSB	IFRS S1: S1.21, S1.22, S1.23, S1.46; IFRS S2: S2.23, S2.24, S2.22, S2.27	DISCLOSURE-CONTEXT / ENTITY-DETERMINATION	No SDG Target, outcome or contribution authority.

Domain	Controlled source / range	Relationship / state	Boundary
SASB / SICS	Topics: Risk Management; Climate Risk Management; Business Continuity (+3 more) Candidate sectors: Insurance; Financial Services; Utilities (+4 more)	INDUSTRY-CONTEXT / ENTITY-DETERMINATION	Standard, topic, metric, sector and EMJ alias remain separate.
CLAIMS BOUNDARY Task completion, a candidate route, a hash, an entity metric or a released record does not establish SDG alignment, outcome, contribution, official Indicator performance, compliance or assurance.			

B12-3 — Claim Verification

B12 | Insurance Governance & Trust Protection Participation | Carbon Data, Finance, Insurance & Governance

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

Candidate SDG Target support routes

Target result	Relationship / state	Relevance	Basis and limitation
No defensible default Target	NO-DEFAULT-ROUTE / RELEASED	NO-DEFAULT-ROUTE	Claim verification is a control procedure and does not by itself establish resilience, integrity or sustainable-development performance.

Evidence lifecycle and independent decision states

Control	Task-level state	Control	Task-level state
Activity evidence	CANONICAL-TASK-EVIDENCE	Output	NOT-ASSESSED
Outcome	NOT-ASSESSED	Target support	NO-DEFAULT-ROUTE
Indicator relationship	NOT-DETERMINED	Contribution	CONTRIBUTION-NOT- ASSESSED
Materiality	MATERIALITY-NOT- ASSESSED	Evidence / assurance	SUFFICIENCY NOT- ASSESSED / READINESS NOT-ASSESSED

UN authority and IFRS ISSB / SASB source boundary

Domain	Controlled source / range	Relationship / state	Boundary
UN Target authority	UN-SDG-01 / No Target route	NO-DEFAULT-ROUTE	Exact Target text and actor conditions prevail.
UN Indicator authority	UN-SDG-02/03 / none	ENTITY-DETERMINATION	Official metadata required; no corporate equivalence by default.
IFRS ISSB	IFRS S1: S1.21, S1.22, S1.23, S1.46; IFRS S2: S2.21, S2.22, S2.27	DISCLOSURE-CONTEXT / ENTITY-DETERMINATION	No SDG Target, outcome or contribution authority.
SASB / SICS	Topics: Business Ethics; Risk Management; Internal Controls (+3 more) Candidate sectors: Financial Services; Insurance; Manufacturing (+4 more)	INDUSTRY-CONTEXT / ENTITY-DETERMINATION	Standard, topic, metric, sector and EMJ alias remain separate.

CLAIMS BOUNDARY Task completion, a candidate route, a hash, an entity metric or a released record does not establish SDG alignment, outcome, contribution, official Indicator performance, compliance or assurance.

B12-4 — Reinsurance Collaboration

B12 | Insurance Governance & Trust Protection Participation | Carbon Data, Finance, Insurance & Governance

Canonical source	Evidence role(s)	Task route state	Record state
B12-4 REINSURANCE COLLABORATION MME Mapping.docx	OUTCOME-SUPPORT	CANDIDATE-ROUTE	RELEASED

Candidate SDG Target support routes

Target	Relationship / state	Relevance	Activation and limitation
1.5 By 2030, build the resilience of the poor and those in vulnerable situations and reduce the...	CONDITIONAL-OUTCOME-ROUTE / CANDIDATE-ROUTE	CONDITIONAL	Defined vulnerable population, resilience intervention, hazard or shock, exposure baseline and outcome evidence are controlled. Indicator: PARTIAL-DATA-SUPPORT; 1.5.1, 1.5.2, 1.5.3, 1.5.4.
13.1 Strengthen resilience and adaptive capacity to climate-related hazards and natural disaster...	CONTEXTUAL-SUPPORT / CANDIDATE-ROUTE	CONDITIONAL	Climate hazard, affected people/assets, vulnerability baseline, adaptation or resilience intervention and outcome evidence are controlled. Indicator: PARTIAL-DATA-SUPPORT; 13.1.1, 13.1.2, 13.1.3.

Evidence lifecycle and independent decision states

Control	Task-level state	Control	Task-level state
Activity evidence	CANONICAL-TASK-EVIDENCE	Output	NOT-ASSESSED
Outcome	NOT-ASSESSED	Target support	CANDIDATE-SUPPORT / ENTITY-DETERMINATION
Indicator relationship	PARTIAL-DATA-SUPPORT	Contribution	CONTRIBUTION-NOT-ASSESSED
Materiality	MATERIALITY-NOT-ASSESSED	Evidence / assurance	SUFFICIENCY NOT-ASSESSED / READINESS NOT-ASSESSED

UN authority and IFRS ISSB / SASB source boundary

Domain	Controlled source / range	Relationship / state	Boundary
UN Target authority	UN-SDG-01 / 1.5, 13.1	CANDIDATE / ENTITY-DETERMINATION	Exact Target text and actor conditions prevail.
UN Indicator authority	UN-SDG-02/03 / 1.5.1, 1.5.2, 1.5.3, 1.5.4, 13.1.1, 13.1.2, 13.1.3	ENTITY-DETERMINATION	Official metadata required; no corporate equivalence by default.
IFRS ISSB	IFRS S1: S1.21, S1.22, S1.23, S1.46; IFRS S2: S2.23, S2.24, S2.22, S2.27	DISCLOSURE-CONTEXT / ENTITY-DETERMINATION	No SDG Target, outcome or contribution authority.

Domain	Controlled source / range	Relationship / state	Boundary
SASB / SICS	Topics: Risk Management; Insurance and Reinsurance; Climate Risk Management (+3 more) Candidate sectors: Insurance; Reinsurance; Financial Services (+4 more)	INDUSTRY-CONTEXT / ENTITY-DETERMINATION	Standard, topic, metric, sector and EMJ alias remain separate.
CLAIMS BOUNDARY Task completion, a candidate route, a hash, an entity metric or a released record does not establish SDG alignment, outcome, contribution, official Indicator performance, compliance or assurance.			

B13-1 — Waste Classification & Reporting

B13 | Waste Management & Circular Economy Participation | Energy, Manufacturing, Water & Waste

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

Candidate SDG Target support routes

Target	Relationship / state	Relevance	Activation and limitation
12.4 By 2020, achieve the environmentally sound management of chemicals and all wastes throughou...	OUTPUT-SUPPORT-CANDIDATE / CANDIDATE-ROUTE	MEDIUM	Chemical or hazardous-waste identity, quantity, life-cycle stage, handling/treatment route, legal context and release or exposure outcome are controlled. Indicator: PARTIAL-DATA-SUPPORT; 12.4.1, 12.4.2.
12.5 By 2030, substantially reduce waste generation through prevention, reduction, recycling and...	OUTPUT-SUPPORT-CANDIDATE / CANDIDATE-ROUTE	MEDIUM	Waste/material type, mass or verified reuse unit, baseline, prevention/reduction/recycling/reuse pathway, geography and period are supported. Indicator: PARTIAL-DATA-SUPPORT; 12.5.1.

Evidence lifecycle and independent decision states

Control	Task-level state	Control	Task-level state
Activity evidence	CANONICAL-TASK-EVIDENCE	Output	NOT-ASSESSED
Outcome	NOT-ASSESSED	Target support	CANDIDATE-SUPPORT / ENTITY-DETERMINATION
Indicator relationship	PARTIAL-DATA-SUPPORT	Contribution	CONTRIBUTION-NOT-ASSESSED
Materiality	MATERIALITY-NOT-ASSESSED	Evidence / assurance	SUFFICIENCY NOT-ASSESSED / READINESS NOT-ASSESSED

UN authority and IFRS ISSB / SASB source boundary

Domain	Controlled source / range	Relationship / state	Boundary
UN Target authority	UN-SDG-01 / 12.4, 12.5	CANDIDATE / ENTITY-DETERMINATION	Exact Target text and actor conditions prevail.
UN Indicator authority	UN-SDG-02/03 / 12.4.1, 12.4.2, 12.5.1	ENTITY-DETERMINATION	Official metadata required; no corporate equivalence by default.
IFRS ISSB	IFRS S1: S1.21, S1.22, S1.45, S1.46; IFRS S2: S2.23, S2.27	DISCLOSURE-CONTEXT / ENTITY-DETERMINATION	No SDG Target, outcome or contribution authority.

Domain	Controlled source / range	Relationship / state	Boundary
SASB / SICS	Topics: Waste Management; Hazardous Materials Management; Resource Efficiency (+3 more) Candidate sectors: Chemicals; Food & Beverage; Manufacturing (+3 more)	INDUSTRY-CONTEXT / ENTITY-DETERMINATION	Standard, topic, metric, sector and EMJ alias remain separate.
CLAIMS BOUNDARY Task completion, a candidate route, a hash, an entity metric or a released record does not establish SDG alignment, outcome, contribution, official Indicator performance, compliance or assurance.			

B13-2 — Recycling Tracking

B13 | Waste Management & Circular Economy Participation | Energy, Manufacturing, Water & Waste

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

Candidate SDG Target support routes

Target	Relationship / state	Relevance	Activation and limitation
12.5 By 2030, substantially reduce waste generation through prevention, reduction, recycling and...	OUTPUT-SUPPORT-CANDIDATE / CANDIDATE-ROUTE	MEDIUM	Waste/material type, mass or verified reuse unit, baseline, prevention/reduction/recycling/reuse pathway, geography and period are supported. Indicator: PARTIAL-DATA-SUPPORT; 12.5.1.

Evidence lifecycle and independent decision states

Control	Task-level state	Control	Task-level state
Activity evidence	CANONICAL-TASK-EVIDENCE	Output	NOT-ASSESSED
Outcome	NOT-ASSESSED	Target support	CANDIDATE-SUPPORT / ENTITY-DETERMINATION
Indicator relationship	PARTIAL-DATA-SUPPORT	Contribution	CONTRIBUTION-NOT-ASSESSED
Materiality	MATERIALITY-NOT-ASSESSED	Evidence / assurance	SUFFICIENCY NOT-ASSESSED / READINESS NOT-ASSESSED

UN authority and IFRS ISSB / SASB source boundary

Domain	Controlled source / range	Relationship / state	Boundary
UN Target authority	UN-SDG-01 / 12.5	CANDIDATE / ENTITY-DETERMINATION	Exact Target text and actor conditions prevail.
UN Indicator authority	UN-SDG-02/03 / 12.5.1	ENTITY-DETERMINATION	Official metadata required; no corporate equivalence by default.
IFRS ISSB	IFRS S1: S1.21, S1.22, S1.45, S1.46; IFRS S2: S2.23, S2.27	DISCLOSURE-CONTEXT / ENTITY-DETERMINATION	No SDG Target, outcome or contribution authority.
SASB / SICS	Topics: Waste Management; Resource Efficiency; Circular Economy (+3 more) Candidate sectors: Manufacturing; Chemicals; Food & Beverage (+4 more)	INDUSTRY-CONTEXT / ENTITY-DETERMINATION	Standard, topic, metric, sector and EMJ alias remain separate.

CLAIMS BOUNDARY Task completion, a candidate route, a hash, an entity metric or a released record does not establish SDG alignment, outcome, contribution, official Indicator performance, compliance or assurance.

B13-3 — Harmless Treatment

B13 | Waste Management & Circular Economy Participation | Energy, Manufacturing, Water & Waste

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

Candidate SDG Target support routes

Target	Relationship / state	Relevance	Activation and limitation
12.4 By 2020, achieve the environmentally sound management of chemicals and all wastes throughou...	OUTPUT-SUPPORT-CANDIDATE / CANDIDATE-ROUTE	MEDIUM	Chemical or hazardous-waste identity, quantity, life-cycle stage, handling/treatment route, legal context and release or exposure outcome are controlled. Indicator: PARTIAL-DATA-SUPPORT; 12.4.1, 12.4.2.
6.3 By 2030, improve water quality by reducing pollution, eliminating dumping and minimizing re...	OUTPUT-SUPPORT-CANDIDATE / CANDIDATE-ROUTE	MEDIUM	Water or effluent source, quantity, pollutant parameters, treatment pathway, receiving environment and period are controlled. Indicator: PARTIAL-DATA-SUPPORT; 6.3.1, 6.3.2.
14.1 By 2025, prevent and significantly reduce marine pollution of all kinds, in particular from...	CONDITIONAL-OUTCOME-ROUTE / CANDIDATE-ROUTE	CONDITIONAL	Marine/coastal location, pollutant or debris type, measured quantity, land-based source or pathway, intervention and water/ecosystem outcome are controlled. Indicator: PARTIAL-DATA-SUPPORT; 14.1.1.

Evidence lifecycle and independent decision states

Control	Task-level state	Control	Task-level state
Activity evidence	CANONICAL-TASK-EVIDENCE	Output	NOT-ASSESSED
Outcome	NOT-ASSESSED	Target support	CANDIDATE-SUPPORT / ENTITY-DETERMINATION
Indicator relationship	PARTIAL-DATA-SUPPORT	Contribution	CONTRIBUTION-NOT-ASSESSED
Materiality	MATERIALITY-NOT-ASSESSED	Evidence / assurance	SUFFICIENCY NOT-ASSESSED / READINESS NOT-ASSESSED

UN authority and IFRS ISSB / SASB source boundary

Domain	Controlled source / range	Relationship / state	Boundary
UN Target authority	UN-SDG-01 / 12.4, 6.3, 14.1	CANDIDATE / ENTITY-DETERMINATION	Exact Target text and actor conditions prevail.

Domain	Controlled source / range	Relationship / state	Boundary
UN Indicator authority	UN-SDG-02/03 / 12.4.1, 12.4.2, 14.1.1, 6.3.1, 6.3.2	ENTITY-DETERMINATION	Official metadata required; no corporate equivalence by default.
IFRS ISSB	IFRS S1: S1.21, S1.22, S1.45, S1.46; IFRS S2: S2.23, S2.27	DISCLOSURE-CONTEXT / ENTITY-DETERMINATION	No SDG Target, outcome or contribution authority.
SASB / SICS	Topics: Water Management; Environmental Footprint Management; Ecological Impacts (+3 more) Candidate sectors: Chemicals; Food & Beverage; Semiconductors (+3 more)	INDUSTRY-CONTEXT / ENTITY-DETERMINATION	Standard, topic, metric, sector and EMJ alias remain separate.
CLAIMS BOUNDARY Task completion, a candidate route, a hash, an entity metric or a released record does not establish SDG alignment, outcome, contribution, official Indicator performance, compliance or assurance.			

B13-4 — Reuse Certification

B13 | Waste Management & Circular Economy Participation | Energy, Manufacturing, Water & Waste

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

Candidate SDG Target support routes

Target	Relationship / state	Relevance	Activation and limitation
12.2 By 2030, achieve the sustainable management and efficient use of natural resources	OUTPUT-SUPPORT-CANDIDATE / CANDIDATE-ROUTE	MEDIUM	Material or natural-resource flow, life-cycle boundary, baseline, quantity, denominator and measured efficiency or consumption change are controlled. Indicator: PARTIAL-DATA-SUPPORT; 12.2.1, 12.2.2.
12.5 By 2030, substantially reduce waste generation through prevention, reduction, recycling and...	OUTPUT-SUPPORT-CANDIDATE / CANDIDATE-ROUTE	MEDIUM	Waste/material type, mass or verified reuse unit, baseline, prevention/reduction/recycling/r reuse pathway, geography and period are supported. Indicator: PARTIAL-DATA-SUPPORT; 12.5.1.

Evidence lifecycle and independent decision states

Control	Task-level state	Control	Task-level state
Activity evidence	CANONICAL-TASK-EVIDENCE	Output	NOT-ASSESSED
Outcome	NOT-ASSESSED	Target support	CANDIDATE-SUPPORT / ENTITY-DETERMINATION
Indicator relationship	PARTIAL-DATA-SUPPORT	Contribution	CONTRIBUTION-NOT-ASSESSED
Materiality	MATERIALITY-NOT-ASSESSED	Evidence / assurance	SUFFICIENCY NOT-ASSESSED / READINESS NOT-ASSESSED

UN authority and IFRS ISSB / SASB source boundary

Domain	Controlled source / range	Relationship / state	Boundary
UN Target authority	UN-SDG-01 / 12.2, 12.5	CANDIDATE / ENTITY-DETERMINATION	Exact Target text and actor conditions prevail.
UN Indicator authority	UN-SDG-02/03 / 12.2.1, 12.2.2, 12.5.1	ENTITY-DETERMINATION	Official metadata required; no corporate equivalence by default.
IFRS ISSB	IFRS S1: S1.21, S1.45, S1.46; IFRS S2: S2.22, S2.23, S2.27	DISCLOSURE-CONTEXT / ENTITY-DETERMINATION	No SDG Target, outcome or contribution authority.

Domain	Controlled source / range	Relationship / state	Boundary
SASB / SICS	Topics: Resource Efficiency; Circular Economy; Waste Management (+3 more) Candidate sectors: Manufacturing; Consumer Goods; Packaging (+4 more)	INDUSTRY-CONTEXT / ENTITY-DETERMINATION	Standard, topic, metric, sector and EMJ alias remain separate.
CLAIMS BOUNDARY Task completion, a candidate route, a hash, an entity metric or a released record does not establish SDG alignment, outcome, contribution, official Indicator performance, compliance or assurance.			

B14-1 — ESG Risk Governance Framework

B14 | ESG Risk Governance & Internal Control Participation | Carbon Data, Finance, Insurance & Governance

Canonical source	Evidence role(s)	Task route state	Record state
B14-1 ESG RISK GOVERNANCE FRAMEWORK MME Mapping.docx	DISCLOSURE-SUPPORT / GOVERNANCE-SUPPORT	CANDIDATE-ROUTE	RELEASED

Candidate SDG Target support routes

Target	Relationship / state	Relevance	Activation and limitation
12.6 Encourage companies, especially large and transnational companies, to adopt sustainable pra...	CONDITIONAL-OUTCOME-ROUTE / CANDIDATE-ROUTE	CONDITIONAL	An organization has adopted a defined sustainable practice or issued a qualifying sustainability report; an upload, draft, audit or label alone is insufficient. Indicator: PARTIAL-DATA-SUPPORT; 12.6.1.
16.6 Develop effective, accountable and transparent institutions at all levels	CONTEXTUAL-SUPPORT / CANDIDATE-ROUTE	CONDITIONAL	The actor is a public institution or carries delegated public authority and records effectiveness, accountability or transparency outcomes; private internal control is not enough. Indicator: NO-CORPORATE-EQUIVALENCE; 16.6.1, 16.6.2.

Evidence lifecycle and independent decision states

Control	Task-level state	Control	Task-level state
Activity evidence	CANONICAL-TASK-EVIDENCE	Output	NOT-ASSESSED
Outcome	NOT-ASSESSED	Target support	CANDIDATE-SUPPORT / ENTITY-DETERMINATION
Indicator relationship	NO-CORPORATE-EQUIVALENCE / PARTIAL-DATA-SUPPORT	Contribution	CONTRIBUTION-NOT-ASSESSED
Materiality	MATERIALITY-NOT-ASSESSED	Evidence / assurance	SUFFICIENCY NOT-ASSESSED / READINESS NOT-ASSESSED

UN authority and IFRS ISSB / SASB source boundary

Domain	Controlled source / range	Relationship / state	Boundary
UN Target authority	UN-SDG-01 / 12.6, 16.6	CANDIDATE / ENTITY-DETERMINATION	Exact Target text and actor conditions prevail.
UN Indicator authority	UN-SDG-02/03 / 12.6.1, 16.6.1, 16.6.2	ENTITY-DETERMINATION	Official metadata required; no corporate equivalence by default.
IFRS ISSB	IFRS S1: S1.21, S1.22, S1.23, S1.24; IFRS S2: S2.21, S2.22, S2.23	DISCLOSURE-CONTEXT / ENTITY-DETERMINATION	No SDG Target, outcome or contribution authority.

Domain	Controlled source / range	Relationship / state	Boundary
SASB / SICS	Topics: Governance of Sustainability Risks; Business Ethics; Risk Management (+3 more) Candidate sectors: Financial Services; Manufacturing; Utilities (+4 more)	INDUSTRY-CONTEXT / ENTITY-DETERMINATION	Standard, topic, metric, sector and EMJ alias remain separate.
CLAIMS BOUNDARY Task completion, a candidate route, a hash, an entity metric or a released record does not establish SDG alignment, outcome, contribution, official Indicator performance, compliance or assurance.			

B14-2 — Green Asset Allocation Policy

B14 | ESG Risk Governance & Internal Control Participation | Carbon Data, Finance, Insurance & Governance

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

Candidate SDG Target support routes

Target	Relationship / state	Relevance	Activation and limitation
17.3 Mobilize additional financial resources for developing countries from multiple sources	CONTEXTUAL-SUPPORT / CANDIDATE-ROUTE	CONDITIONAL	Additional financial resources demonstrably flow to developing countries, with source, destination, instrument, beneficiary, amount, period and additionality controlled. Indicator: PARTIAL-DATA-SUPPORT; 17.3.1, 17.3.2.
9.4 By 2030, upgrade infrastructure and retrofit industries to make them sustainable, with incr...	OUTPUT-SUPPORT-CANDIDATE / CANDIDATE-ROUTE	MEDIUM	Infrastructure or industrial boundary, upgrade, resource-use or emissions baseline, technology and measured performance change are supported. Indicator: PARTIAL-DATA-SUPPORT; 9.4.1.

Evidence lifecycle and independent decision states

Control	Task-level state	Control	Task-level state
Activity evidence	CANONICAL-TASK-EVIDENCE	Output	NOT-ASSESSED
Outcome	NOT-ASSESSED	Target support	CANDIDATE-SUPPORT / ENTITY-DETERMINATION
Indicator relationship	PARTIAL-DATA-SUPPORT	Contribution	CONTRIBUTION-NOT-ASSESSED
Materiality	MATERIALITY-NOT-ASSESSED	Evidence / assurance	SUFFICIENCY NOT-ASSESSED / READINESS NOT-ASSESSED

UN authority and IFRS ISSB / SASB source boundary

Domain	Controlled source / range	Relationship / state	Boundary
UN Target authority	UN-SDG-01 / 17.3, 9.4	CANDIDATE / ENTITY-DETERMINATION	Exact Target text and actor conditions prevail.
UN Indicator authority	UN-SDG-02/03 / 17.3.1, 17.3.2, 9.4.1	ENTITY-DETERMINATION	Official metadata required; no corporate equivalence by default.
IFRS ISSB	IFRS S1: S1.21, S1.22, S1.23, S1.25; IFRS S2: S2.22, S2.23, S2.24, S2.27	DISCLOSURE-CONTEXT / ENTITY-DETERMINATION	No SDG Target, outcome or contribution authority.

Domain	Controlled source / range	Relationship / state	Boundary
SASB / SICS	Topics: Sustainable Finance; Investment Governance; Capital Allocation (+3 more) Candidate sectors: Asset Management; Commercial Banks; Investment Banking (+4 more)	INDUSTRY-CONTEXT / ENTITY-DETERMINATION	Standard, topic, metric, sector and EMJ alias remain separate.
CLAIMS BOUNDARY Task completion, a candidate route, a hash, an entity metric or a released record does not establish SDG alignment, outcome, contribution, official Indicator performance, compliance or assurance.			

B14-3 — Net-Zero Commitments & Roadmaps

B14 | ESG Risk Governance & Internal Control Participation | Carbon Data, Finance, Insurance & Governance

Canonical source	Evidence role(s)	Task route state	Record state
B14-3 NET-ZERO COMMITMENTS & ROADMAPS MME Mapping.docx	DISCLOSURE-SUPPORT	CANDIDATE-ROUTE	RELEASED

Candidate SDG Target support routes

Target	Relationship / state	Relevance	Activation and limitation
13.2 Integrate climate change measures into national policies, strategies and planning	CONTEXTUAL-SUPPORT / CANDIDATE-ROUTE	CONDITIONAL	The evidence is linked to an authorized national policy, strategy or planning process; an entity plan or emissions record is not the official target outcome. Indicator: NO-CORPORATE-EQUIVALENCE; 13.2.1, 13.2.2.
12.6 Encourage companies, especially large and transnational companies, to adopt sustainable pra...	CONDITIONAL-OUTCOME-ROUTE / CANDIDATE-ROUTE	CONDITIONAL	An organization has adopted a defined sustainable practice or issued a qualifying sustainability report; an upload, draft, audit or label alone is insufficient. Indicator: PARTIAL-DATA-SUPPORT; 12.6.1.

Evidence lifecycle and independent decision states

Control	Task-level state	Control	Task-level state
Activity evidence	CANONICAL-TASK-EVIDENCE	Output	NOT-ASSESSED
Outcome	NOT-ASSESSED	Target support	CANDIDATE-SUPPORT / ENTITY-DETERMINATION
Indicator relationship	NO-CORPORATE-EQUIVALENCE / PARTIAL-DATA-SUPPORT	Contribution	CONTRIBUTION-NOT-ASSESSED
Materiality	MATERIALITY-NOT-ASSESSED	Evidence / assurance	SUFFICIENCY NOT-ASSESSED / READINESS NOT-ASSESSED

UN authority and IFRS ISSB / SASB source boundary

Domain	Controlled source / range	Relationship / state	Boundary
UN Target authority	UN-SDG-01 / 13.2, 12.6	CANDIDATE / ENTITY-DETERMINATION	Exact Target text and actor conditions prevail.
UN Indicator authority	UN-SDG-02/03 / 12.6.1, 13.2.1, 13.2.2	ENTITY-DETERMINATION	Official metadata required; no corporate equivalence by default.
IFRS ISSB	IFRS S1: S1.22, S1.23, S1.25, S1.46; IFRS S2: S2.21, S2.22, S2.23, S2.24, S2.27	DISCLOSURE-CONTEXT / ENTITY-DETERMINATION	No SDG Target, outcome or contribution authority.

Domain	Controlled source / range	Relationship / state	Boundary
SASB / SICS	Topics: Climate Strategy; Climate Risk Management; Greenhouse Gas Emissions (+3 more) Candidate sectors: Energy; Utilities; Financial Services (+4 more)	INDUSTRY-CONTEXT / ENTITY-DETERMINATION	Standard, topic, metric, sector and EMJ alias remain separate.
CLAIMS BOUNDARY Task completion, a candidate route, a hash, an entity metric or a released record does not establish SDG alignment, outcome, contribution, official Indicator performance, compliance or assurance.			

B14-4 — Internal Control & Audit Tracking

B14 | ESG Risk Governance & Internal Control Participation | Carbon Data, Finance, Insurance & Governance

Canonical source	Evidence role(s)	Task route state	Record state
B14-4 INTERNAL CONTROL & AUDIT TRACKING MME Mapping.docx	DISCLOSURE-SUPPORT / GOVERNANCE-SUPPORT	CANDIDATE-ROUTE	RELEASED

Candidate SDG Target support routes

Target	Relationship / state	Relevance	Activation and limitation
12.6 Encourage companies, especially large and transnational companies, to adopt sustainable pra...	CONDITIONAL-OUTCOME-ROUTE / CANDIDATE-ROUTE	CONDITIONAL	An organization has adopted a defined sustainable practice or issued a qualifying sustainability report; an upload, draft, audit or label alone is insufficient. Indicator: PARTIAL-DATA-SUPPORT; 12.6.1.
16.6 Develop effective, accountable and transparent institutions at all levels	CONTEXTUAL-SUPPORT / CANDIDATE-ROUTE	CONDITIONAL	The actor is a public institution or carries delegated public authority and records effectiveness, accountability or transparency outcomes; private internal control is not enough. Indicator: NO-CORPORATE-EQUIVALENCE; 16.6.1, 16.6.2.

Evidence lifecycle and independent decision states

Control	Task-level state	Control	Task-level state
Activity evidence	CANONICAL-TASK-EVIDENCE	Output	NOT-ASSESSED
Outcome	NOT-ASSESSED	Target support	CANDIDATE-SUPPORT / ENTITY-DETERMINATION
Indicator relationship	NO-CORPORATE-EQUIVALENCE / PARTIAL-DATA-SUPPORT	Contribution	CONTRIBUTION-NOT-ASSESSED
Materiality	MATERIALITY-NOT-ASSESSED	Evidence / assurance	SUFFICIENCY NOT-ASSESSED / READINESS NOT-ASSESSED

UN authority and IFRS ISSB / SASB source boundary

Domain	Controlled source / range	Relationship / state	Boundary
UN Target authority	UN-SDG-01 / 12.6, 16.6	CANDIDATE / ENTITY-DETERMINATION	Exact Target text and actor conditions prevail.
UN Indicator authority	UN-SDG-02/03 / 12.6.1, 16.6.1, 16.6.2	ENTITY-DETERMINATION	Official metadata required; no corporate equivalence by default.
IFRS ISSB	IFRS S1: S1.21, S1.22, S1.23, S1.46; IFRS S2: S2.21, S2.22, S2.27	DISCLOSURE-CONTEXT / ENTITY-DETERMINATION	No SDG Target, outcome or contribution authority.

Domain	Controlled source / range	Relationship / state	Boundary
SASB / SICS	Topics: Business Ethics; Risk Management; Internal Controls (+3 more) Candidate sectors: Financial Services; Insurance; Manufacturing (+4 more)	INDUSTRY-CONTEXT / ENTITY-DETERMINATION	Standard, topic, metric, sector and EMJ alias remain separate.
CLAIMS BOUNDARY Task completion, a candidate route, a hash, an entity metric or a released record does not establish SDG alignment, outcome, contribution, official Indicator performance, compliance or assurance.			

PART 3 — IMPLEMENTATION, RELEASE AND CHANGE CONTROL

3.1 Controlled implementation workflow

Step	Stage	Required action
1	Source state	Resolve official Target/Indicator source, version, metadata, URI and verification date.
2	Actor / boundary	Confirm entity, actor authority, geography, period, beneficiaries and intended use.
3	Task routing	Apply candidate/no-route logic; record activation facts and limitations.
4	Activity evidence	Capture identity, source, time, location, quantity, verification and lineage.
5	Output / outcome	Define deliverable and change; establish baseline/counterfactual and causal assumptions.
6	Target / Indicator	Test exact Target actor conditions and current Indicator metadata.
7	Contribution / safeguards	Assess attribution, additionality, other actors, adverse impacts and LNOB dimensions.
8	Entity decisions	Approve applicability, materiality, claim, disclosure and evidence role.
9	Quality	Assess routing, sufficiency and assurance readiness separately.
10	Cross-framework	Apply IFRS/SASB and other sources only through their own states and scope.
11	Human review	Review route, evidence chain, safeguards, claims and exceptions.
12	Release / supersession	Pass gates, lock manifest and versions, retain approvals and link replaced records.

3.2 Change triggers

Trigger	Required reassessment
Official source	Target/Indicator identity, metadata, state and affected routes.
Entity / actor	Authority, boundary, beneficiaries, materiality and contribution pathway.
Task / evidence	Route, lifecycle states, evidence role, quality and claims.
Indicator method	Equivalence, population, units, calculation, disaggregation and comparatives.

Trigger	Required reassessment
Finding / adverse impact	Release restriction, issue, remediation, retest and positive-claim review.
Schema / licence / access	Physical/logical interface, permissions, confidentiality and downstream package.

3.3 Twenty Release Gates

Gate	Release criterion
1. Coverage Gate	128/128 canonical task records reconciled; every task has a released candidate-route or NO-DEFAULT-ROUTE result.
2. UN Authority Gate	A/RES/70/1 controls Goal/Target definitions and the current official UNSD framework controls Indicator identities and metadata.
3. Effective-State Gate	Current, future replacement, under-development, implementation and EMJ-proprietary sources remain visibly separated.
4. Target-Registry Gate	All 169 Targets are registered exactly once with official text, Goal, actor class and current 128 MME design state.
5. Indicator-Registry Gate	251 listed positions and 234 official unique Indicators are reconciled; repeated Indicators and the 13.2.1/13.b.1 amendment are controlled.
6. Target-Actor Gate	Country, public-policy, public-procurement, developing-country, population and organizational actor conditions are explicit.
7. Relationship Gate	Candidate, conditional, contextual and NO-DEFAULT-ROUTE relationships use controlled codes, rationale and limitations.
8. Lifecycle Gate	Activity evidence, output, outcome, Target support, Indicator relationship and contribution claim are separately recorded.
9. Indicator-Equivalence Gate	No entity metric is relabelled as an official global Indicator without exact method, population, boundary and custodian criteria.
10. Baseline / Counterfactual Gate	Any outcome or contribution claim identifies baseline, comparison or counterfactual, method, assumptions and uncertainty.
11. Contribution Gate	Attribution, contribution share, additionality, other actors, displacement, leakage and time horizon are assessed before a contribution claim.
12. Negative-Impact Gate	Positive alignment does not conceal actual or potential adverse impacts; safeguards, grievances and remediation are retained.
13. LNOB / Disaggregation Gate	Relevant vulnerable groups and official disaggregation dimensions are assessed with privacy, consent and data-minimization controls.
14. Cross-Framework Separation Gate	SDG authority, IFRS/ISSB and SASB disclosure context, GRI/ESRS/TNFD/COSO/Scope 3 routes and EMJ aliases remain separate.
15. Materiality Gate	Materiality lens and state are entity-approved; no task or route defaults to MATERIAL-ACTIVE.
16. Schema Gate	The canonical 38-field physical interface is preserved or formally versioned; the 20 SDG logical groups have an approved crosswalk.

Gate	Release criterion
17. Evidence / Lineage Gate	Identity, source, time, boundary, access, verification result, transformations, integrity reference and limitations are complete.
18. Claims / Assurance Gate	No automated SDG contribution, impact, compliance, certification, endorsement or assurance conclusion is issued.
19. Exception / Change Gate	Exceptions, source changes, task changes, findings and superseded records trigger documented reassessment and remediation.
20. Human Review / Reproducibility Gate	Authorized human approval is retained and the released route manifest is reproducible from controlled inputs and versioned rules.

3.4 Claims and assurance boundary

PROHIBITED AUTOMATION No workflow may auto-issue SDG-aligned, SDG-contributing, impact-verified, official-Indicator, compliant, certified, assured, audit-ready or UN-endorsed status from task completion, a route, metric, score or hash.

APPENDIX A — OFFICIAL SOURCE CONTROL REGISTER

ID	Source	Vintage / state	Controlled role	Official URI / locator
UN-SDG-01	UN General Assembly A/RES/70/1 — Transforming our world: the 2030 Agenda	2015 CURRENT-AUTHORITY	17 Goals and 169 Targets; target wording and global, aspirational character.	https://sdgs.un.org/2030agenda
UN-SDG-02	A/RES/71/313 Global Indicator Framework, including 2025 Comprehensive Review and 2026 annual refinements	2026-03 CURRENT-INDICATOR-BASELINE	251 listed positions / 234 unique indicators; global follow-up and review architecture.	https://unstats.un.org/sdgs/indicators/indicators-list/
UN-SDG-03	UNSD SDG Indicator Metadata Repository	Verified 2026-07-22 ROLLING-OFFICIAL-METADATA	Indicator definitions, computation, custodian agencies, disaggregation and limitations.	https://unstats.un.org/sdgs/metadata/
ISO-UNDP-01	ISO/UNDP PAS 53002:2024 — Guidelines for contributing to the SDGs	2024 CURRENT-PUBLISHED / REPLACEMENT-PENDING	Organization-level impact-management guidance; not SDG outcome certification.	https://www.iso.org/standard/87945.html
ISO-UNDP-02	ISO/UNDP FDIS 53002 — Implementation guidance	UNDER-DEVELOPMENT	Future replacement context only; no production requirement until published and effective.	https://www.iso.org/management-system-standards-list.html

ID	Source	Vintage / state	Controlled role	Official URI / locator
UNDP-01	UNDP SDG Impact Standards for Enterprises v1.0	CURRENT-BEST-PRACTICE-GUIDANCE	Decision-making standards covering strategy, management approach, transparency and governance; not performance or reporting standards and no guarantee.	https://sdgprivatefinance.undp.org/sites/default/files/resource-documents/SDG-Impact-Standards-for-Enterprises-Version1-EN.pdf
UNDP-02	UNDP Standards Guidance for SDG Impact Standards for Enterprises	2024-11 CURRENT-GUIDANCE	Practice-indicator implementation guidance; use with the Standards and glossary.	https://sdgprivatefinance.undp.org/sites/default/files/resource-documents/20241125%20Standards%20Guidance%20for%20SDG%20Impact%20Standards%20for%20Enterprises.pdf
GRI-UNGC-01	Business Reporting on the SDGs — An Analysis of the Goals and Targets	2022 CORPORATE-CROSSWALK-GUIDANCE	Possible business disclosures at Target level; not UN Target or Indicator authority.	https://www.globalreporting.org/media/arjfrabd/sdg_business_reporting_analysis_2022.pdf
EMJ-01	EMJ.NEXUS five existing Governance Masters and five 128 MME Guidelines	2026 EMJ-PROPRIETARY	Cross-framework design inputs; subordinate to official SDG sources.	Internal controlled corpus
IFRS-LIC	Licensed IFRS S1, IFRS S2, SASB Standards and SICS source dataset	Applicable licensed version CURRENT-DISCLOSURE-SOURCE	Candidate disclosure and industry context only; not SDG Target or Indicator authority.	https://www.ifrs.org/issued-standards/ifrs-sustainability-standards-navigator/

APPENDIX B — CONTROLLED VOCABULARY

Term	Controlled definition
Candidate route	A possible task-to-Target relationship requiring activation facts, entity decisions and release review.
Target support	Evidence-based relationship to an exact official Target; separate from Indicator and contribution.
Indicator relationship	Classified relationship between task/entity evidence and an official global Indicator.
NO-DEFAULT-ROUTE	No defensible default relationship; valid governed result.
Activity evidence	Supports that a defined action occurred; not an output or outcome.
Output support	Supports an immediate deliverable or quantity; not an outcome.
Outcome support	Supports an observed change; not automatic attribution or contribution.
Integrity-Controlled Evidence Object	Evidence with controlled identity, source, time, access, integrity and lineage; not immutable truth.

Term	Controlled definition
ENTITY-DETERMINATION	Decision reserved to authorized entity roles or appropriate professionals.

APPENDIX C — COVERAGE SUMMARY

Control field	Value
Canonical task records	128 / 128
Tasks with one or more candidate Target routes	97
Tasks with governed NO-DEFAULT-ROUTE	31
Total task-to-Target candidate relationships	167
Targets represented in current routing footprint	35
Official Target universe	169 / 169 governed in the controlling Master
Official Indicator inventory	251 positions / 234 unique Indicators
Task pages	One released guideline record per canonical task
Physical interface	38 fields preserved; no silent field addition, deletion or rename
Logical extension	20 SDG control groups through an approved crosswalk

Candidate relationships by Target

Target	Official Target text (abbreviated)	Task-level candidate relationships
1.5	By 2030, build the resilience of the poor and those in vulnerable situations and reduce their expos...	2
2.1	By 2030, end hunger and ensure access by all people, in particular the poor and people in vulnerabl...	1
2.4	By 2030, ensure sustainable food production systems and implement resilient agricultural practices...	5
3.4	By 2030, reduce by one third premature mortality from non-communicable diseases through prevention...	6
4.7	By 2030, ensure that all learners acquire the knowledge and skills needed to promote sustainable de...	8
6.3	By 2030, improve water quality by reducing pollution, eliminating dumping and minimizing release of...	1
6.4	By 2030, substantially increase water-use efficiency across all sectors and ensure sustainable with...	6

Target	Official Target text (abbreviated)	Task-level candidate relationships
6.6	By 2020, protect and restore water-related ecosystems, including mountains, forests, wetlands, rive...	1
7.2	By 2030, increase substantially the share of renewable energy in the global energy mix	4
7.3	By 2030, double the global rate of improvement in energy efficiency	7
8.7	Take immediate and effective measures to eradicate forced labour, end modern slavery and human traf...	7
8.8	Protect labour rights and promote safe and secure working environments for all workers, including m...	5
8.9	By 2030, devise and implement policies to promote sustainable tourism that creates jobs and promote...	1
9.3	Increase the access of small-scale industrial and other enterprises, in particular in developing co...	1
9.4	By 2030, upgrade infrastructure and retrofit industries to make them sustainable, with increased re...	13
11.2	By 2030, provide access to safe, affordable, accessible and sustainable transport systems for all,...	4
11.3	By 2030, enhance inclusive and sustainable urbanization and capacity for participatory, integrated...	3
11.4	Strengthen efforts to protect and safeguard the world's cultural and natural heritage	1
11.6	By 2030, reduce the adverse per capita environmental impact of cities, including by paying special...	2
12.2	By 2030, achieve the sustainable management and efficient use of natural resources	15
12.3	By 2030, halve per capita global food waste at the retail and consumer levels and reduce food losse...	3
12.4	By 2020, achieve the environmentally sound management of chemicals and all wastes throughout their...	2
12.5	By 2030, substantially reduce waste generation through prevention, reduction, recycling and reuse	10
12.6	Encourage companies, especially large and transnational companies, to adopt sustainable practices a...	21

Target	Official Target text (abbreviated)	Task-level candidate relationships
12.7	Promote public procurement practices that are sustainable, in accordance with national policies and...	2
12.8	By 2030, ensure that people everywhere have the relevant information and awareness for sustainable...	12
13.1	Strengthen resilience and adaptive capacity to climate-related hazards and natural disasters in all...	2
13.2	Integrate climate change measures into national policies, strategies and planning	2
13.3	Improve education, awareness-raising and human and institutional capacity on climate change mitigat...	2
14.1	By 2025, prevent and significantly reduce marine pollution of all kinds, in particular from land-ba...	2
15.1	By 2020, ensure the conservation, restoration and sustainable use of terrestrial and inland freshwa...	4
16.6	Develop effective, accountable and transparent institutions at all levels	3
16.7	Ensure responsive, inclusive, participatory and representative decision-making at all levels	2
17.3	Mobilize additional financial resources for developing countries from multiple sources	4
17.17	Encourage and promote effective public, public-private and civil society partnerships, building on...	3

CLOSING GOVERNANCE STATEMENT

These Guidelines preserve an explicit boundary between evidence and conclusions. The 128 MME may help institutions retain reusable, identity-bound evidence and candidate routes. Only authorized institutions, applying the official SDG framework, current metadata, applicable law and appropriate evaluation or assurance procedures, can decide whether an entity's actions support a Target or justify a contribution claim.