EMJ.NEXUS

INSTITUTIONAL GUIDE SERIES

128 MME MAPPING

IFRS ISSB + SASB DIRECT MAPPING

GRI TOPIC ROUTING GUIDELINES

From Participation to Evidence.
From Evidence to Trust.

DMG01 / GRI

PUBLICATION MASTER v1.2

EMJ.LIFE

EMJ.NEXUS INSTITUTIONAL GUIDE SERIES / DMG01

128 MME MAPPING
IFRS ISSB + SASB DIRECT MAPPING
GRI TOPIC ROUTING GUIDELINES

From Participation to Evidence. From Evidence to Trust.

Governance-controlled GRI impact-materiality and topic-routing edition

Coverage	128 MME task mappings: A01-1 through B14-4
Direct routes	IFRS S1, IFRS S2, SASB via SICS, and GRI disclosures
Purpose	Governance-controlled candidate evidence routing; not an audit opinion, certification, compliance conclusion or official interpretation
Source control	128/128 task positions covered; any source replacement triggers revalidation under the governing master
Document code	EMJ-DMG01-GRI-2026
Version	1.2 Final Verified Guidelines
Release date	6 August 2026
Governing master	EMJ-GRI-INTEGRATION-2026-MASTER v1.1 Final Verified Governance Master
Default GRI route state	CANDIDATE-GRI-ROUTE
Materiality lens / pending state	GRI_IMPACT / PENDING-GRI-IMPACT-MA
Document owner	EMJ.NEXUS Governance

PUBLICATION IDENTITY

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

Series	EMJ.NEXUS Institutional Guide Series
Guide	DMG01 — GRI Direct Mapping Guidelines
Publication master	Version 1.2
Content baseline	DMG01 v1.2 — 6 August 2026
Coverage	128 MME task mappings: A01-1 through B14-4
Governing Master	EMJ-GRI-INTEGRATION-2026-MASTER v1.1 Final Verified Governance Master
Series design role	Reference publication master for ESRS, TNFD, COSO, Scope 3 and SDGs editions

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

ABOUT THE PUBLISHER

Institutional profile, publication responsibility and independence boundary

Publisher profile	Controlled institutional value
Legal publishing entity	EMJ LIFE HOLDINGS PTE. LTD.
Public-facing brand	EMJ.LIFE
Jurisdiction	Singapore
Institutional role	Sustainability evidence infrastructure provider and research institution
Publication function	Independent development, governance and release of evidence-infrastructure methodologies, mappings and controlled institutional guides
Institutional registry	https://emj.life/Institutional-registry

Institutional Positioning

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

The institution does not replace enterprise resource planning, supply-chain management, accounting, sustainability reporting, assurance or standard-setting functions. EMJ.NEXUS operates as an evidence and governance layer that can support those downstream systems while preserving source provenance, validation status and controlled mapping boundaries.

Institutional Standing and Development Basis

- An executed Level III commercial licence agreement covering the incorporation of selected IFRS Sustainability Disclosure Standards and SASB Standards materials within the EMJ.NEXUS Licensed Product ecosystem, as reflected in the IFRS Foundation licensing directory;
- TNFD Forum membership and participation in nature-related disclosure and implementation dialogue;
- TISFD Alliance membership and participation in people-related and inequality-related disclosure development;
- Crossref DOI prefix 10.64969 supporting governed publication identity, version control and persistent citation; and
- Documented participation in international public consultations, open calls and technical feedback processes concerning sustainability reporting, due diligence and evidence governance.

Independence and Publication Boundary

EMJ LIFE HOLDINGS PTE. LTD. is the independent publisher of this Guide. References to licences, memberships, consultations or external standards identify the institutional context in which the methodology was developed. They do not imply authorship, validation, approval or endorsement of this Guide by the IFRS Foundation, GRI, TNFD, TISFD, Crossref or any other external institution. All official standards, interpretations and trademarks remain subject to the authority and rights of their respective issuing organisations.

PUBLISHER RESPONSIBILITY EMJ.LIFE is responsible for the publication architecture, derivative mapping methodology, governance controls, version management and release integrity of this Guide within the stated boundaries.

0. DOCUMENT AUTHORITY, LICENCE AND USE

0.1 IFRS Foundation copyright and licence notice

0.2 Independent derivative mapping statement

This guideline is an EMJ.NEXUS derivative mapping product. It routes MME-generated evidence to potential disclosure-support references. It does not reproduce an ISSB or SASB Standard, replace professional judgment, establish compliance, or imply endorsement by the IFRS Foundation or GRI. References must be reassessed against the reporting entity’s facts, applicable standard version, materiality process and assurance scope.

The mapping analysis, methodology, interpretations and conclusions presented in this publication have been independently developed by EMJ.LIFE. They have not been reviewed, approved, endorsed or confirmed by the IFRS Foundation.

0.3 Institutional Development Basis

These Guidelines were developed through EMJ.LIFE’s controlled research, governance-master development and documented engagement with international sustainability disclosure, due diligence, nature-related, social-related and sustainable-finance initiatives.

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

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

The consultation records constitute evidence of methodological development and institutional engagement. They do not imply that any external institution participated in preparing these Guidelines, accepted their conclusions or endorsed EMJ.LIFE, EMJ.NEXUS or any related mapping methodology.

INDEPENDENT PUBLICATION CONTROL

EMJ.NEXUS IFRS ISSB + SASB Direct Mapping Guide

Publisher	EMJ LIFE HOLDINGS PTE. LTD., Singapore
Document	DMG01 / GRI
Publication version	1.2
Content baseline date	6 August 2026
Internal final lock date	5 September 2026
Public publication date	7 September 2026
DOI	10.64969/emj.dmg01.gri.2026.v1.2
DOI status	Active and registered; resolves to the permanent publication landing page.
Publication form	Publicly accessible independent research and methodology publication. No external peer review is claimed.

PRE-PUBLICATION NOTICE RECORD

An advance institutional notice was issued on 14 August 2026. The stated response deadline was 28 August 2026, 23:59 Singapore Time (UTC+8). No factual or technical objection was received from GRI by the stated deadline. The notice provided an opportunity to identify factual, attributional, rights-related or institutional-boundary concerns. It was not an approval process and does not create or imply institutional endorsement.

PUBLICATION DECISION AND PRECEDENCE

EMJ.LIFE independently controls the editorial decision, version lock and publication of this Guide, subject to applicable source-use rights, the executed IFRS Foundation licence, internal technical review and correction of known material errors. Any general wording elsewhere in this Guide concerning an institution's determination of external status is limited to official adoption, approval or endorsement by that institution. It does not make EMJ.LIFE's independent publication status dependent on an external announcement.

CONTENT-PRESERVATION CONTROL

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

INDEPENDENT PUBLICATION AND METHODOLOGICAL DISCLAIMER

This Guide is independently developed and published by EMJ LIFE HOLDINGS PTE. LTD. ("EMJ.LIFE"), Singapore, as a publicly accessible research and methodology publication. It presents EMJ.LIFE's analysis of relationships between the IFRS Sustainability Disclosure Standards, SASB Standards, EMJ.LIFE's 128 MME task architecture and GRI Standards.

The mapping analysis, methodology, interpretations and conclusions have been independently developed by EMJ.LIFE. They have not been reviewed, approved, endorsed or confirmed by the IFRS Foundation. This Guide is not an official publication, interpretation or mapping issued by Global Reporting Initiative (GRI), and no institutional approval, endorsement, validation or certification is claimed.

EMJ.LIFE is an IFRS Foundation ISSB and SASB Level III Commercial Licensee. Use of licensed IFRS Foundation content is governed by the executed licence and applicable written clarifications. That licence does not constitute approval of this Guide or confer rights in materials owned by other institutions.

The mappings identify potential evidence relationships relevant to GRI topic and disclosure routing. They do not establish equivalence between financial materiality and impact materiality, determine an organization's material topics, or demonstrate that a report has been prepared in accordance with the GRI Standards. A mapped task or evidence record does not, by itself, satisfy a GRI disclosure requirement.

GRI is an independent international organization headquartered in Amsterdam that supports businesses, governments and other organizations in understanding and communicating sustainability impacts.

GRI names, disclosure references and short topic labels are used only to identify the analytical subject and source location. This Guide does not reproduce or replace the GRI Standards. No right to use a GRI logo, trademark, taxonomy, full definition, official table or other protected content is granted by this publication.

The 128 MME task architecture, evidence relationships and mapping judgments are EMJ.LIFE analytical constructs. Rights in source texts, definitions, trademarks, logos, graphics, databases and other third-party materials remain with their respective holders. Free access to this Guide does not place third-party materials in the public domain or expand any applicable licence.

This public Guide does not grant, demonstrate or expand EMJ.LIFE's rights to use third-party content in a future paid EMJ.NEXUS subscription service, software tool, generated output or commercial data product. Each such use must undergo a separate source-by-source rights review and obtain any licence or written permission required by the applicable rightsholder before deployment.

The analysis relates to the source versions identified in this Guide. Users should consult the original publications, applicable law and subsequent amendments before applying the mappings. This Guide does not provide legal, reporting, audit or assurance advice. EMJ.LIFE is responsible for its editorial content and corrections through its publication governance.

A DOI supports persistent identification, version control and citation. DOI registration does not itself establish external peer review, institutional approval, regulatory acceptance, certification or assurance.

0.4 Consultation-to-Control Traceability

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

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

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

0.5 Governing Master Relationship and Controlled Availability

This Guide operationalises, but does not reproduce or supersede, the applicable EMJ.NEXUS Governance Master. The Governance Master remains the controlling EMJ.NEXUS source for authority, materiality states, routing boundaries, evidence controls, version governance and release decisions. Where an inconsistency arises, the Governance Master prevails over this Guide.

Control field	Controlled value
Governing Master	GRI Impact Materiality and Topic Routing Protocol — IFRS ISSB + SASB Level III to GRI Final Verified Governance Master
Document code	EMJ-GRI-INTEGRATION-2026-MASTER
Version	1.1 Final Verified Governance Master
Release date	21 July 2026
Controlled relationship	Governs DMG01, the GRI sections of all 128 individual MME Mapping documents, the controlled 38-field source schema, derivative registries and machine-readable outputs.
Authority precedence	Effective official GRI Standards and interpretations, and official IFRS Foundation source publications, prevail; the Governance Master controls EMJ.NEXUS interoperability, materiality states, evidence, version and release decisions; this Guide operationalises those controls at task level.

Control field	Controlled value
Controlled availability	Maintained as a separate controlled companion document and distributed with this Guide as part of the same controlled publication package. The Master is not incorporated by reproduction into this Guide.
Change trigger	A revision to the Governance Master, an applicable official GRI or IFRS Foundation source, or a controlled schema or release rule triggers impact assessment and revalidation of this Guide and affected task-level mappings.

Controlled document hierarchy

Official GRI and IFRS Foundation sources → Governance Master → DMG01 Guide → 128 MME task mappings and controlled digital outputs.

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

PART 1 - PURPOSE, SCOPE AND AUTHORITY

1.1 Scope and Applicability

These Guidelines apply to the GRI routing portions of the 128 MME task mappings, their controlled registries, machine-readable outputs, evidence packages and release workflows. All GRI routes remain candidate routes until the reporting organization completes the applicable GRI impact-materiality, Standard-version, disclosure and content-index decisions.

1.2 Purpose and Authority

The purpose of these Guidelines is to translate the requirements, control principles, and decision boundaries established by EMJ-GRI-INTEGRATION-2026-MASTER v1.1 Final Verified Governance Master into consistent, traceable, and operational rules for IFRS ISSB and SASB evidence mapping to GRI impact-materiality and Topic Standard routing within EMJ.NEXUS.

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

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

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

1. Applicable laws and regulatory requirements;
2. Official standards, amendments, interpretations, and publications issued by the relevant standard-setting or regulatory bodies;
3. The applicable EMJ.NEXUS Governance Master;
4. These Guidelines;
5. Task-level mapping documents, controlled registries, implementation records, and machine-readable outputs.

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

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

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

1.3 How to Use These Guidelines

- Start with the MME task and verified evidence object; never start from a desired disclosure claim.
- Use IFRS S1 routes for sustainability-related financial information and connected metrics; activate IFRS S2 only when the evidence is climate-related under the task's stated activation conditions.
- Route SASB through SICS industry classification. A listed topic or potential metric is a candidate evidence route, not a substitute for the applicable SASB technical protocol.
- Use GRI mappings as topic/disclosure routing prompts. Confirm impact materiality, reporting boundary and disclosure requirements independently.
- Preserve source UID, Product ID, SDGS Activity ID, timestamp, verifier, MCP status and anti-double-counting controls with every mapped evidence package.

1.4 Routing Relevance

Default route state: CANDIDATE-GRI-ROUTE. Materiality lens and pending state: GRI_IMPACT / PENDING-GRI-IMPACT-MA.

NO-DEFAULT-ROUTE must be preserved where no defensible GRI candidate exists. Routing Relevance, Evidence Sufficiency and Assurance Readiness are separate assessments.

Interpretation

Routing Relevance	Guideline
Very High / High	Strong evidence-routing relationship; still subject to entity context and standard requirements.
Medium	Supporting or contextual evidence; combine with other records before disclosure use.
Conditional	Activate only when the task's evidence satisfies the stated climate, nature, stakeholder or industry condition.

PART 2 - 128 TASK PROFILES

A01 — Exhibition Participation

A01-1 — Green Ticket

Participation domain: Event Participation **|** **Activity category:** Events & Public Engagement

IFRS S1 Direct Mapping

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

IFRS S2 Direct Mapping

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

SASB Direct Mapping via SICS

Disclosure topic	Potential supporting metric	Activity metric	Potential sectors
Community Relations	Verified Attendance Count	Participation Volume	Technology & Communications, Financials, Services, Infrastructure, Healthcare, Food & Beverage, Resource Transformation
Customer Welfare	Sustainability Event Participation Count	Participation Frequency	
Employee Engagement	Stakeholder Participation Count	Stakeholder Reach	
Human Capital Management			
Stakeholder Engagement			

GRI Topic / Disclosure Routing

Reference	Official name	Routing Relevance
GRI 2-29	Approach to Stakeholder Engagement	High
GRI 413-1	Operations with Local Community Engagement, Impact Assessments, and Development Programs	High
GRI 413-2	Operations with Significant Actual and Potential Negative Impacts on Local Communities	Conditional

A01-2 — Public-Welfare Interaction

Participation domain: Event Participation | **Activity category:** Events & Public Engagement

IFRS S1 Direct Mapping

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

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

IFRS S2 Direct Mapping

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

SASB Direct Mapping via SICS

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

GRI Topic / Disclosure Routing

Reference	Official name	Routing Relevance
GRI 2-29	Approach to Stakeholder Engagement	High
GRI 203-1	Infrastructure Investments and Services Supported	Conditional
GRI 413-1	Operations with Local Community Engagement, Impact Assessments, and Development Programs	High
GRI 413-2	Operations with Significant Actual and Potential Negative Impacts on Local Communities	Conditional

A01-3 — Eco-Cup (One-Day)

Participation domain: Event Participation **|** **Activity category:** Events & Public Engagement

IFRS S1 Direct Mapping

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

IFRS S2 Direct Mapping

Reference	Official name	Routing Relevance
S2.27	Climate-related Metrics and Targets	Medium
S2.28	Metrics Used to Monitor Climate-related Risks and Opportunities	Medium
S2.29	Greenhouse Gas Emissions Measurement and Disclosure	Conditional
S2.32	Industry-based Climate Metrics	Medium
S2.33	Climate-related Targets	Medium
S2.34	Progress Monitoring Against Climate Targets	Medium
S2.37	Cross-industry and Industry-based Metrics	Medium

SASB Direct Mapping via SICS

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

Disclosure topic	Potential supporting metric	Activity metric	Potential sectors
Materials Sourcing & Resource Efficiency	Circular Product-service System Conversion Count		
Operational Sustainability			

GRI Topic / Disclosure Routing

Reference	Official name	Routing Relevance
GRI 301	Materials	High
GRI 301-2	Recycled Input Materials Used	Conditional
GRI 301-3	Reclaimed Products and Their Packaging Materials	Medium
GRI 305 (2016; TRANSITION)	Emissions	Conditional
GRI 306	Waste	High
GRI 306-2	Management of Significant Waste-related Impacts	High
GRI 306-3	Waste Generated	Medium
GRI 413-1	Operations with Local Community Engagement, Impact Assessments, and Development Programs	Medium

A01-4 — Sustainability Map

Participation domain: Event Participation | **Activity category:** Events & Public Engagement

IFRS S1 Direct Mapping

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

IFRS S2 Direct Mapping

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

SASB Direct Mapping via SICS

Disclosure topic	Potential supporting metric	Activity metric	Potential sectors
Stakeholder Engagement & Community Relations	Supplies objective supporting metrics for:	Ecosystem Stakeholder Reach	Education Services & Academic Venues, Professional & Technical Services, Consumer Services & Retail Brands, Technology & Communications
Customer Welfare & Product Lifecycle Awareness	Ecosystem Navigation & Discovery Participation Count	Active Navigation Frequency	
Public Awareness & Sustainability Education	Stakeholder Multi-zone Exposure Rate		
	Verified Employee Sustainability Trail Completions		

GRI Topic / Disclosure Routing

Reference	Official name	Routing Relevance
GRI 2-29	Approach to Stakeholder Engagement	High
GRI 203-1	Infrastructure Investments and Services Supported	Conditional
GRI 413-1	Operations with Local Community Engagement, Impact Assessments, and Development Programs	High
GRI 413-2	Operations with Significant Actual and Potential Negative Impacts on Local Communities	Conditional

A02 — Charity Activities

A02-1 — Blood Donation

Participation domain: Community Participation | **Activity category:** Community & Social Impact

IFRS S1 Direct Mapping

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

IFRS S2 Direct Mapping

No default IFRS S2 route. Activate only when the blood-donation evidence relates to climate disaster response, resilience, extreme-weather public-health preparedness, or climate-related community support.

SASB Direct Mapping via SICS

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

GRI Topic / Disclosure Routing

Reference	Official name	Routing Relevance
GRI 2-29	Approach to Stakeholder Engagement	High
GRI 403	Occupational Health and Safety	Medium
GRI 403-6	Promotion of Worker Health	High (when employer-sponsored)
GRI 413-1	Operations with Local Community Engagement, Impact Assessments, and Development Programs	High
GRI 413-2	Operations with Significant Actual and Potential Negative Impacts on Local Communities	Conditional

A02-2 — Public Welfare Lecture

Participation domain: Community Participation **|** **Activity category:** Community & Social Impact

IFRS S1 Direct Mapping

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

IFRS S2 Direct Mapping

Reference	Official name	Routing Relevance
S2.22	Climate-related Strategy and Decision-making	Medium
S2.23	Climate-related Risks and Opportunities	Medium
S2.27	Climate-related Metrics and Targets	Medium
S2.28	Metrics Used to Monitor Climate-related Risks and Opportunities	Medium
S2.33	Climate-related Targets	Low

Reference	Official name	Routing Relevance
S2.34	Progress Monitoring Against Climate Targets	Low

SASB Direct Mapping via SICS

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

GRI Topic / Disclosure Routing

Reference	Official name	Routing Relevance
GRI 2-29	Approach to Stakeholder Engagement	High
GRI 404	Training and Education	High
GRI 404-2	Programs for Upgrading Employee Skills and Transition Assistance Programs	Conditional
GRI 413-1	Operations with Local Community Engagement, Impact Assessments and Development Programs	High
GRI 413-2	Operations with Significant Actual and Potential Negative Impacts on Local Communities	Conditional

A02-3 — Mountain / Beach Cleanup

Participation domain: Community Participation **|** **Activity category:** Community & Social Impact

IFRS S1 Direct Mapping

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

IFRS S2 Direct Mapping

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

SASB Direct Mapping via SICS

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

Disclosure topic	Potential supporting metric	Activity metric	Potential sectors
Stakeholder Engagement	Environmental Volunteer Count	Volunteer Participation Count	
Operational Sustainability	Cleanup Location Count		
	Community Environmental Action Count		

GRI Topic / Disclosure Routing

Reference	Official name	Routing Relevance
GRI 2-29	Approach to Stakeholder Engagement	High
GRI 303	Water and Effluents	Conditional
GRI 303-1	Interactions with Water as a Shared Resource	Conditional
GRI 101 (2024; CURRENT)	Biodiversity topic-family candidate; exact disclosure requires content review	Conditional
GRI 101 (2024; CURRENT)	Candidate biodiversity restoration route; select exact GRI 101 disclosure after content review	Conditional
GRI 306	Waste	High
GRI 306-2	Management of Significant Waste-related Impacts	High
GRI 306-3	Waste Generated	Medium
GRI 413-1	Operations with Local Community Engagement, Impact Assessments and Development Programs	High

A02-4 — Public Welfare Run

Participation domain: Community Participation **|** **Activity category:** Community & Social Impact

IFRS S1 Direct Mapping

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

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

IFRS S2 Direct Mapping

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

SASB Direct Mapping via SICS

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

GRI Topic / Disclosure Routing

Reference	Official name	Routing Relevance
GRI 2-29	Approach to Stakeholder Engagement	High
GRI 401	Employment	Conditional
GRI 403	Occupational Health and Safety	Medium
GRI 403-6	Promotion of Worker Health	High (when employer-sponsored)

Reference	Official name	Routing Relevance
GRI 413-1	Operations with Local Community Engagement, Impact Assessments and Development Programs	High
GRI 413-2	Operations with Significant Actual and Potential Negative Impacts on Local Communities	Conditional

A03 — Campus Module

A03-1 — ESG Campus Mapping

Participation domain: Educational Participation | **Activity category:** Education & Campus Engagement

IFRS S1 Direct Mapping

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

IFRS S2 Direct Mapping

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

SASB Direct Mapping via SICS

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

GRI Topic / Disclosure Routing

Reference	Official name	Routing Relevance
GRI 2-29	Approach to Stakeholder Engagement	High
GRI 404	Training and Education	High
GRI 413-1	Operations with Local Community Engagement, Impact Assessments, and Development Programs	High

A03-2 — One-Day Low-Carbon Challenge

Participation domain: Educational Participation **|** **Activity category:** Education & Campus Engagement

IFRS S1 Direct Mapping

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

IFRS S2 Direct Mapping

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

SASB Direct Mapping via SICS

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

GRI Topic / Disclosure Routing

Reference	Official name	Routing Relevance
GRI 302 (2016; TRANSITION)	Energy	High
GRI 305 (2016; TRANSITION)	Emissions	High
GRI 404	Training and Education	Medium
GRI 413-1	Operations with Local Community Engagement, Impact Assessments, and Development Programs	Medium

A03-3 — Sustainability Hiking

Participation domain: Educational Participation | **Activity category:** Education & Campus Engagement

IFRS S1 Direct Mapping

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

IFRS S2 Direct Mapping

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

SASB Direct Mapping via SICS

Disclosure topic	Potential supporting metric	Activity metric	Potential sectors
Ecological Impacts	Verified Nature Hiking Participation Count		Services (Education Services & Academic Venues), Healthcare (Wellness Services), Technology & Communications, Consumer Goods & Retail (Outdoor Recreation & Ecotourism).

Disclosure topic	Potential supporting metric	Activity metric	Potential sectors
Community Relations & Local Investment	Nature Learning & Field Trip Participation Count		
Stakeholder Engagement	Ecosystem Stakeholder Exposure Volume		
Customer Welfare (Nature-connected Well-being)			
Biodiversity Stewardship & Management.			

GRI Topic / Disclosure Routing

Reference	Official name	Routing Relevance
GRI 2-29	Approach to Stakeholder Engagement	High
GRI 101 (2024; CURRENT)	Biodiversity topic-family candidate; exact disclosure requires content review	High
GRI 101 (2024; CURRENT)	Candidate biodiversity impacts route; select exact GRI 101 disclosure after content review	Conditional
GRI 101 (2024; CURRENT)	Candidate biodiversity restoration route; select exact GRI 101 disclosure after content review	Conditional
GRI 404	Training and Education	High
GRI 413-1	Operations with Local Community Engagement, Impact Assessments, and Development Programs	Medium

A03-4 — Green Life Proposal

Participation domain: Educational Participation | **Activity category:** Education & Campus Engagement

IFRS S1 Direct Mapping

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

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

IFRS S2 Direct Mapping

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

SASB Direct Mapping via SICS

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

GRI Topic / Disclosure Routing

Reference	Official name	Routing Relevance
GRI 2-12	Role of the Highest Governance Body in Overseeing Impact Management	Conditional
GRI 2-29	Approach to Stakeholder Engagement	High
GRI 404	Training and Education	High
GRI 413-1	Operations with Local Community Engagement, Impact Assessments, and Development Programs	Medium

A04 — Employee ESG Tasks Module

A04-1 — ESG Learning Task

Participation domain: Workforce Participation | **Activity category:** Workforce & Human Capital

IFRS S1 Direct Mapping

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

IFRS S2 Direct Mapping

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

SASB Direct Mapping via SICS

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

GRI Topic / Disclosure Routing

Reference	Official name	Routing Relevance
GRI 404	Training and Education	Very High
GRI 404-1	Average hours of training per year per employee	High
GRI 2-29	Approach to Stakeholder Engagement	High

A04-2 — Volunteer Service Task

Participation domain: Workforce Participation **|** **Activity category:** Workforce & Human Capital

IFRS S1 Direct Mapping

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

IFRS S2 Direct Mapping

No default IFRS S2 route. Activate only when the volunteer evidence directly involves climate-transition awareness, tree planting, river/coastal cleanup, or climate-disaster response.

SASB Direct Mapping via SICS

Disclosure topic	Potential supporting metric	Activity metric	Potential sectors
Community Relations	Employee Volunteer Hour Count		Healthcare, Services, Financials, Technology & Communications, Consumer Goods, Infrastructure, Food & Beverage.
Employee Health	Stakeholder Social Contribution Count		
Safety and Well-being	Volunteer Program Completion Rate		

Disclosure topic	Potential supporting metric	Activity metric	Potential sectors
Human Capital Management	Workforce Community Service Coverage		
Stakeholder Engagement			
Access and Affordability.			

GRI Topic / Disclosure Routing

Reference	Official name	Routing Relevance
GRI 2-29	Approach to Stakeholder Engagement	High
GRI 403	Occupational Health and Safety	Medium
GRI 403-6	Promotion of Worker Health	High (when employee-sponsored)
GRI 413-1	Operations with Local Community Engagement, Impact Assessments, and Development Programs	High

A04-3 — Safety Drill Task

Participation domain: Workforce Participation **|** **Activity category:** Workforce & Human Capital

IFRS S1 Direct Mapping

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

IFRS S2 Direct Mapping

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

Reference	Official name	Routing Relevance
S2.23	Climate-related Risks and Opportunities	Medium
S2.27	Climate-related Metrics and Targets	Medium
S2.28	Metrics Used to Monitor Climate-related Risks and Opportunities	Medium
S2.33	Climate-related Targets	Low
S2.34	Progress Monitoring Against Climate Targets	Low

SASB Direct Mapping via SICS

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

GRI Topic / Disclosure Routing

Reference	Official name	Routing Relevance
GRI 403	Occupational Health and Safety	High
GRI 403-1	Occupational health and safety management system	High
GRI 403-2	Hazard identification, risk assessment, and incident investigation	High
GRI 403-5	Worker training on occupational health and safety	High

A04-4 — Case Study Task

Participation domain: Workforce Participation **|** **Activity category:** Workforce & Human Capital

IFRS S1 Direct Mapping

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

IFRS S2 Direct Mapping

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

SASB Direct Mapping via SICS

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

Disclosure topic	Potential supporting metric	Activity metric	Potential sectors
Business Model Resilience (Green Innovation).			

GRI Topic / Disclosure Routing

Reference	Official name	Routing Relevance
GRI 2-12	Role of the Highest Governance Body in Overseeing Impact Management	Conditional
GRI 2-29	Approach to Stakeholder Engagement	High
GRI 404	Training and Education	High
GRI 413-1	Operations with Local Community Engagement, Impact Assessments, and Development Programs	Medium

A05 — Digital Conference Participation

A05-1 — Automated Meeting Scheduling

Participation domain: Event Participation **|** **Activity category:** Events & Public Engagement

IFRS S1 Direct Mapping

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

IFRS S2 Direct Mapping

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

SASB Direct Mapping via SICS

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

GRI Topic / Disclosure Routing

Reference	Official name	Routing Relevance
GRI 2-29	Approach to Stakeholder Engagement	High
GRI 2-12	Role of the Highest Governance Body in Overseeing Impact Management	Conditional
GRI 413-1	Operations with Local Community Engagement, Impact Assessments, and Development Programs	Conditional

A05-2 — Digital Meeting Task Assignment

Participation domain: Event Participation | **Activity category:** Events & Public Engagement

IFRS S1 Direct Mapping

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

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

IFRS S2 Direct Mapping

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

SASB Direct Mapping via SICS

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

GRI Topic / Disclosure Routing

Reference	Official name	Routing Relevance
GRI 2-13	Delegation of Responsibility for Managing Impacts	High
GRI 2-29	Approach to Stakeholder Engagement	High
GRI 404	Training and Education	Conditional

A05-3 — Collaborative Co-creation Data

Participation domain: Event Participation | **Activity category:** Events & Public Engagement

IFRS S1 Direct Mapping

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

IFRS S2 Direct Mapping

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

SASB Direct Mapping via SICS

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

GRI Topic / Disclosure Routing

Reference	Official name	Routing Relevance
GRI 2-29	Approach to Stakeholder Engagement	Very High
GRI 404	Training and Education	Conditional
GRI 413-1	Operations with Local Community Engagement, Impact Assessments, and Development Programs	Conditional

A05-4 — Emission Reduction Action Verification

Participation domain: Event Participation **|** **Activity category:** Events & Public Engagement

IFRS S1 Direct Mapping

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

IFRS S2 Direct Mapping

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

SASB Direct Mapping via SICS

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

GRI Topic / Disclosure Routing

Reference	Official name	Routing Relevance
GRI 302 (2016; TRANSITION)	Energy	High
GRI 305 (2016; TRANSITION)	Emissions	High
GRI 404	Training and Education	Medium
GRI 413-1	Operations with Local Community Engagement, Impact Assessments, and Development Programs	Medium

A06 — Remote Work Participation

A06-1 — Remote Work Reporting

Participation domain: Workforce Participation | **Activity category:** Workforce & Human Capital

IFRS S1 Direct Mapping

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

Reference	Official name	Routing Relevance
S1.50	Entity-defined Metrics and Required Explanations	High
S1.52	Consistency of Metrics Over Time	High
S1.53	Clear Definition and Explanation of Metrics	High

IFRS S2 Direct Mapping

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

SASB Direct Mapping via SICS

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

GRI Topic / Disclosure Routing

Reference	Official name	Routing Relevance
GRI 302 (2016; TRANSITION)	Energy	High
GRI 305 (2016; TRANSITION)	Emissions	High
GRI 401	Employment	High

A06-2 — Remote Work Log

Participation domain: Workforce Participation **|** **Activity category:** Workforce & Human Capital

IFRS S1 Direct Mapping

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

IFRS S2 Direct Mapping

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

SASB Direct Mapping via SICS

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

GRI Topic / Disclosure Routing

Reference	Official name	Routing Relevance
GRI 302 (2016; TRANSITION)	Energy	High
GRI 305 (2016; TRANSITION)	Emissions	High

Reference	Official name	Routing Relevance
GRI 401	Employment	High

A06-3 — Attendance Verification

Participation domain: Workforce Participation **|** **Activity category:** Workforce & Human Capital

IFRS S1 Direct Mapping

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

IFRS S2 Direct Mapping

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

SASB Direct Mapping via SICS

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

Disclosure topic	Potential supporting metric	Activity metric	Potential sectors
Human Capital Management.			

GRI Topic / Disclosure Routing

Reference	Official name	Routing Relevance
GRI 302 (2016; TRANSITION)	Energy	High
GRI 305 (2016; TRANSITION)	Emissions	High
GRI 401	Employment	High

A06-4 — Emission Reduction Summary

Participation domain: Workforce Participation **|** **Activity category:** Workforce & Human Capital

IFRS S1 Direct Mapping

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

IFRS S2 Direct Mapping

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

SASB Direct Mapping via SICS

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

GRI Topic / Disclosure Routing

Reference	Official name	Routing Relevance
GRI 302 (2016; TRANSITION)	Energy	High
GRI 305 (2016; TRANSITION)	Emissions	High
GRI 401	Employment	High

A07 — Business Travel Participation

A07-1 — Travel Request Submission

Participation domain: Mobility & Travel Participation **|** **Activity category:** Business Travel, Accommodation & Mobility

IFRS S1 Direct Mapping

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

IFRS S2 Direct Mapping

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

SASB Direct Mapping via SICS

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

GRI Topic / Disclosure Routing

Reference	Official name	Routing Relevance
GRI 302 (2016; TRANSITION)	Energy	High
GRI 305 (2016; TRANSITION)	Emissions	High
GRI 401	Employment	High

A07-2 — Travel Receipt Logging

Participation domain: Mobility & Travel Participation **|** **Activity category:** Business Travel, Accommodation & Mobility

IFRS S1 Direct Mapping

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

Reference	Official name	Routing Relevance
S1.50	Entity-defined Metrics and Required Explanations	High
S1.52	Consistency of Metrics Over Time	High
S1.53	Clear Definition and Explanation of Metrics	High

IFRS S2 Direct Mapping

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

SASB Direct Mapping via SICS

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

GRI Topic / Disclosure Routing

Reference	Official name	Routing Relevance
GRI 302 (2016; TRANSITION)	Energy	High
GRI 305 (2016; TRANSITION)	Emissions	High
GRI 401	Employment	High

A07-3 — Itinerary Completion Verification

Participation domain: Mobility & Travel Participation **|** **Activity category:** Business Travel, Accommodation & Mobility

IFRS S1 Direct Mapping

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

IFRS S2 Direct Mapping

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

SASB Direct Mapping via SICS

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

GRI Topic / Disclosure Routing

Reference	Official name	Routing Relevance
GRI 302 (2016; TRANSITION)	Energy	High
GRI 305 (2016; TRANSITION)	Emissions	High
GRI 401	Employment	High

A07-4 — Expense Reimbursement Verification

Participation domain: Mobility & Travel Participation **|** **Activity category:** Business Travel, Accommodation & Mobility

IFRS S1 Direct Mapping

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

IFRS S2 Direct Mapping

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

SASB Direct Mapping via SICS

Disclosure topic	Potential supporting metric	Activity metric	Potential sectors
Community Relations	Verified Expense Reimbursement Count	Participation Volume	Technology & Communications, Financials, Services, Infrastructure, Healthcare, Food & Beverage, Resource Transformation

Disclosure topic	Potential supporting metric	Activity metric	Potential sectors
Customer Welfare	Low-Carbon Travel Voucher Settlement Count	Settlement Frequency	
Employee Engagement	Sustainable Dining/Accomodation Expense Log Count	Sourcing Compliance Coverage	
Human Capital Management			
Stakeholder Engagement			

GRI Topic / Disclosure Routing

Reference	Official name	Routing Relevance
GRI 2-29	Approach to Stakeholder Engagement	High
GRI 302-1 (2016; TRANSITION)	Energy consumption within the organization	Medium
GRI 305-5 (2016; TRANSITION)	Reduction of GHG emissions	High
GRI 306-3	Waste generated	Medium
GRI 413-1	Operations with Local Community Engagement	High

A08 — Green Dining Module

A08-1 — Low-Carbon Meal Ordering

Participation domain: Lifestyle & Consumption Participation | **Activity category:** Sustainable Consumption, Logistics & Service Upgrade

IFRS S1 Direct Mapping

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

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

IFRS S2 Direct Mapping

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

SASB Direct Mapping via SICS

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

GRI Topic / Disclosure Routing

Reference	Official name	Routing Relevance
GRI 2-29	Approach to Stakeholder Engagement	High
GRI 305-5 (2016; TRANSITION)	Reduction of GHG emissions	Medium
GRI 413-1	Operations with Local Community Engagement	Medium

A08-2 — Green Dining Survey

Participation domain: Lifestyle & Consumption Participation | **Activity category:** Sustainable Consumption, Logistics & Service Upgrade

IFRS S1 Direct Mapping

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

IFRS S2 Direct Mapping

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

SASB Direct Mapping via SICS

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

GRI Topic / Disclosure Routing

Reference	Official name	Routing Relevance
GRI 2-29	Approach to Stakeholder Engagement	High
GRI 305-5 (2016; TRANSITION)	Reduction of GHG emissions	Medium
GRI 413-1	Operations with Local Community Engagement	Medium

A08-3 — Reusable Utensils Challenge

Participation domain: Lifestyle & Consumption Participation **|** **Activity category:** Sustainable Consumption, Logistics & Service Upgrade

IFRS S1 Direct Mapping

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

IFRS S2 Direct Mapping

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

SASB Direct Mapping via SICS

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

GRI Topic / Disclosure Routing

Reference	Official name	Routing Relevance
GRI 2-29	Approach to Stakeholder Engagement	High
GRI 305-5 (2016; TRANSITION)	Reduction of GHG emissions	Medium
GRI 413-1	Operations with Local Community Engagement	Medium

A08-4 — No-Waste Meal Challenge

Participation domain: Lifestyle & Consumption Participation **|** **Activity category:** Sustainable Consumption, Logistics & Service Upgrade

IFRS S1 Direct Mapping

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

IFRS S2 Direct Mapping

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

SASB Direct Mapping via SICS

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

GRI Topic / Disclosure Routing

Reference	Official name	Routing Relevance
GRI 2-29	Approach to Stakeholder Engagement	High
GRI 305-5 (2016; TRANSITION)	Reduction of GHG emissions	Medium
GRI 413-1	Operations with Local Community Engagement	Medium

A08-5 — Vegetarian Challenge

Participation domain: Lifestyle & Consumption Participation **|** **Activity category:** Sustainable Consumption, Logistics & Service Upgrade

IFRS S1 Direct Mapping

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

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

IFRS S2 Direct Mapping

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

SASB Direct Mapping via SICS

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

GRI Topic / Disclosure Routing

Reference	Official name	Routing Relevance
GRI 2-29	Approach to Stakeholder Engagement	High
GRI 305-5 (2016; TRANSITION)	Reduction of GHG emissions	Medium
GRI 413-1	Operations with Local Community Engagement	Medium

A08-6 — Healthy Veggie Day

Participation domain: Lifestyle & Consumption Participation | **Activity category:** Sustainable Consumption, Logistics & Service Upgrade

IFRS S1 Direct Mapping

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

IFRS S2 Direct Mapping

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

SASB Direct Mapping via SICS

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

GRI Topic / Disclosure Routing

Reference	Official name	Routing Relevance
GRI 2-29	Approach to Stakeholder Engagement	High
GRI 305-5 (2016; TRANSITION)	Reduction of GHG emissions	Medium
GRI 413-1	Operations with Local Community Engagement	Medium

A08-7 — Sugar-Free Beverage Day

Participation domain: Lifestyle & Consumption Participation **|** **Activity category:** Sustainable Consumption, Logistics & Service Upgrade

IFRS S1 Direct Mapping

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

IFRS S2 Direct Mapping

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

SASB Direct Mapping via SICS

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

GRI Topic / Disclosure Routing

Reference	Official name	Routing Relevance
GRI 2-29	Approach to Stakeholder Engagement	High
GRI 305-5 (2016; TRANSITION)	Reduction of GHG emissions	Medium
GRI 413-1	Operations with Local Community Engagement	Medium

A08-8 — Food & Agriculture Education

Participation domain: Individual & Community Participation **|** **Activity category:** Sustainable Food Systems Education & Awareness

IFRS S1 Direct Mapping

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

IFRS S2 Direct Mapping

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

SASB Direct Mapping via SICS

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

GRI Topic / Disclosure Routing

Reference	Official name	Routing Relevance
GRI 2-29	Approach to Stakeholder Engagement	High
GRI 305-5 (2016; TRANSITION)	Reduction of GHG emissions	Medium
GRI 413-1	Operations with Local Community Engagement	Medium

A08-9 — Shared Meal with Friends

Participation domain: Lifestyle & Consumption Participation **|** **Activity category:** Sustainable Consumption, Logistics & Service Upgrade

IFRS S1 Direct Mapping

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

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

IFRS S2 Direct Mapping

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

SASB Direct Mapping via SICS

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

GRI Topic / Disclosure Routing

Reference	Official name	Routing Relevance
GRI 2-29	Approach to Stakeholder Engagement	High
GRI 305-5 (2016; TRANSITION)	Reduction of GHG emissions	Medium
GRI 413-1	Operations with Local Community Engagement	Medium

A08-10 — Agricultural Education Experience

Participation domain: Individual & Community Participation | **Activity category:** Agricultural Learning & Experiential Sustainability Education

IFRS S1 Direct Mapping

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

IFRS S2 Direct Mapping

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

SASB Direct Mapping via SICS

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

GRI Topic / Disclosure Routing

Reference	Official name	Routing Relevance
GRI 2-29	Approach to Stakeholder Engagement	High
GRI 305-5 (2016; TRANSITION)	Reduction of GHG emissions	Medium
GRI 413-1	Operations with Local Community Engagement	Medium

A08-11 — Brand Dialogue

Participation domain: Lifestyle & Consumption Participation **|** **Activity category:** Sustainable Consumption, Logistics & Service Upgrade

IFRS S1 Direct Mapping

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

IFRS S2 Direct Mapping

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

SASB Direct Mapping via SICS

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

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

GRI Topic / Disclosure Routing

Reference	Official name	Routing Relevance
GRI 2-29	Approach to Stakeholder Engagement	Very High
GRI 404	Training and Education	Conditional
GRI 413-1	Operations with Local Community Engagement, Impact Assessments, and Development Programs	Conditional

A08-12 — Food Bank Volunteering

Participation domain: Community Participation | **Activity category:** Community & Social Impact

IFRS S1 Direct Mapping

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

IFRS S2 Direct Mapping

Reference	Official name	Routing Relevance
S2.27	Climate-related Metrics and Targets	Medium

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

SASB Direct Mapping via SICS

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

GRI Topic / Disclosure Routing

Reference	Official name	Routing Relevance
GRI 2-29	Approach to Stakeholder Engagement	High
GRI 403	Occupational Health and Safety	Medium
GRI 403-6	Promotion of Worker Health	High
GRI 413-1	Operations with Local Community Engagement, Impact Assessments, and Development Programs	High

A09 — Healthy Living Participation

A09-1 — Health Screening Task

Participation domain: Workforce Participation | **Activity category:** Workforce & Human Capital

IFRS S1 Direct Mapping

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

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

IFRS S2 Direct Mapping

No default IFRS S2 route. Activate only when the screening evidence addresses extreme-weather health impacts, climate-related disease risk, heat/humidity tolerance, or climate-disaster readiness.

SASB Direct Mapping via SICS

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

GRI Topic / Disclosure Routing

Reference	Official name	Routing Relevance
GRI 403	Occupational Health and Safety	High
GRI 403-1	Occupational health and safety management system	High
GRI 403-3	Occupational health services	Very High
GRI 403-6	Promotion of worker health	Very High

A09-2 — Exercise Challenge Task

Participation domain: Workforce Participation | **Activity category:** Workforce & Human Capital

IFRS S1 Direct Mapping

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

IFRS S2 Direct Mapping

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

SASB Direct Mapping via SICS

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

GRI Topic / Disclosure Routing

Reference	Official name	Routing Relevance
GRI 403	Occupational Health and Safety	High

Reference	Official name	Routing Relevance
GRI 403-1	Occupational health and safety management system	High
GRI 403-6	Promotion of worker health	Very High
GRI 2-29	Approach to Stakeholder Engagement	High

A09-3 — Health Promotion Task

Participation domain: Workforce Participation **|** **Activity category:** Workforce & Human Capital

IFRS S1 Direct Mapping

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

IFRS S2 Direct Mapping

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

SASB Direct Mapping via SICS

Disclosure topic	Potential supporting metric	Activity metric	Potential sectors
Workforce Health & Safety	Verified Health Promotion Lecture Count		Technology & Communications, Financials, Services, Infrastructure, Healthcare, Food & Beverage, Resource Transformation.

Disclosure topic	Potential supporting metric	Activity metric	Potential sectors
Human Capital Management	Workforce Wellness Program Coverage Rate		
Stakeholder Engagement	Employee Welfare Engagement Count		
Employee Welfare.			

GRI Topic / Disclosure Routing

Reference	Official name	Routing Relevance
GRI 403	Occupational Health and Safety	High
GRI 403-1	Occupational health and safety management system	High
GRI 403-6	Promotion of worker health	Very High
GRI 2-29	Approach to Stakeholder Engagement	High

A09-4 — Health Tracking Task

Participation domain: Workforce Participation | **Activity category:** Workforce & Human Capital

IFRS S1 Direct Mapping

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

IFRS S2 Direct Mapping

Reference	Official name	Routing Relevance
S2.22	Climate-related Strategy and Decision-making	Medium
S2.27	Climate-related Metrics and Targets	High

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

SASB Direct Mapping via SICS

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

GRI Topic / Disclosure Routing

Reference	Official name	Routing Relevance
GRI 403	Occupational Health and Safety	High
GRI 403-1	Occupational health and safety management system	High
GRI 403-6	Promotion of worker health	Very High
GRI 2-29	Approach to Stakeholder Engagement	High

A10 — E-commerce Logistics Participation

A10-1 — Low-Carbon Packaging Task

Participation domain: Lifestyle & Consumption Participation **|** **Activity category:** Sustainable Consumption, Logistics & Service Upgrade

IFRS S1 Direct Mapping

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

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

IFRS S2 Direct Mapping

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

SASB Direct Mapping via SICS

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

GRI Topic / Disclosure Routing

Reference	Official name	Routing Relevance
GRI 2-29	Approach to Stakeholder Engagement	High
GRI 305-5 (2016; TRANSITION)	Reduction of GHG emissions	Medium

Reference	Official name	Routing Relevance
GRI 413-1	Operations with Local Community Engagement	Medium

A10-2 — Smart Pickup Task

Participation domain: Lifestyle & Consumption Participation **|** **Activity category:** Sustainable Consumption, Logistics & Service Upgrade

IFRS S1 Direct Mapping

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

IFRS S2 Direct Mapping

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

SASB Direct Mapping via SICS

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

GRI Topic / Disclosure Routing

Reference	Official name	Routing Relevance
GRI 2-29	Approach to Stakeholder Engagement	High
GRI 305-5 (2016; TRANSITION)	Reduction of GHG emissions	Medium
GRI 413-1	Operations with Local Community Engagement	Medium

A10-3 — Delivery Distance Task

Participation domain: Lifestyle & Consumption Participation | **Activity category:** Sustainable Consumption, Logistics & Service Upgrade

IFRS S1 Direct Mapping

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

IFRS S2 Direct Mapping

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

SASB Direct Mapping via SICS

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

GRI Topic / Disclosure Routing

Reference	Official name	Routing Relevance
GRI 2-29	Approach to Stakeholder Engagement	High
GRI 305-5 (2016; TRANSITION)	Reduction of GHG emissions	Medium
GRI 413-1	Operations with Local Community Engagement	Medium

A10-4 — Circular Recycling Task

Participation domain: Lifestyle & Consumption Participation | **Activity category:** Sustainable Consumption, Logistics & Service Upgrade

IFRS S1 Direct Mapping

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

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

IFRS S2 Direct Mapping

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

SASB Direct Mapping via SICS

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

GRI Topic / Disclosure Routing

Reference	Official name	Routing Relevance
GRI 2-29	Approach to Stakeholder Engagement	High
GRI 305-5 (2016; TRANSITION)	Reduction of GHG emissions	Medium
GRI 413-1	Operations with Local Community Engagement	Medium

A11 — Cultural Activities Participation

A11-1 — Green Ticket Task

Participation domain: Cultural Participation **|** **Activity category:** Cultural & Civic Participation

IFRS S1 Direct Mapping

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

IFRS S2 Direct Mapping

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

SASB Direct Mapping via SICS

Disclosure topic	Potential supporting metric	Activity metric	Potential sectors
Stakeholder Engagement	Verified Attendance Count	Sourcing Compliance Coverage	Technology & Communications, Financials, Services, Infrastructure, Healthcare, Food & Beverage, Resource Transformation

Disclosure topic	Potential supporting metric	Activity metric	Potential sectors
Community Relations	Sustainability Event Participation Count	Engagement Volume	
Customer Welfare	Stakeholder Participation Count	Participation Frequency	

GRI Topic / Disclosure Routing

Reference	Official name	Routing Relevance
GRI 2-29	Approach to Stakeholder Engagement	High
GRI 413-1	Operations with Local Community Engagement	High

A11-2 — Low-Carbon Activity Experience Task

Participation domain: Cultural Participation | **Activity category:** Cultural & Civic Participation

IFRS S1 Direct Mapping

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

IFRS S2 Direct Mapping

Reference	Official name	Routing Relevance
S2.27	Climate-related Metrics and Targets	Medium
S2.28	Metrics Used to Monitor Climate-related Risks and Opportunities	Medium
S2.32	Industry-based Climate Metrics	Medium
S2.33	Climate-related Targets	Medium

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

SASB Direct Mapping via SICS

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

GRI Topic / Disclosure Routing

Reference	Official name	Routing Relevance
GRI 2-29	Approach to Stakeholder Engagement	High
GRI 413-1	Operations with Local Community Engagement	High

A11-3 — Cultural Participation Task

Participation domain: Cultural Participation | **Activity category:** Cultural & Civic Participation

IFRS S1 Direct Mapping

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

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

IFRS S2 Direct Mapping

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

SASB Direct Mapping via SICS

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

GRI Topic / Disclosure Routing

Reference	Official name	Routing Relevance
GRI 2-29	Approach to Stakeholder Engagement	High
GRI 413-1	Operations with Local Community Engagement	High

A11-4 — Post-Event Feedback Task

Participation domain: Cultural Participation **|** **Activity category:** Cultural & Civic Participation

IFRS S1 Direct Mapping

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

IFRS S2 Direct Mapping

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

SASB Direct Mapping via SICS

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

GRI Topic / Disclosure Routing

Reference	Official name	Routing Relevance
GRI 2-29	Approach to Stakeholder Engagement	Very High
GRI 404	Training and Education	Conditional

Reference	Official name	Routing Relevance
GRI 413-1	Operations with Local Community Engagement, Impact Assessments, and Development Programs	Conditional

A12 — Sustainable Accommodation & Responsible Tourism Participation

A12-1 — Check-in Registration Task

Participation domain: Individual, Enterprise & Accommodation Participation **|** **Activity category:** Accommodation Registration, Sustainable Stay & Low-Carbon Hospitality Participation

IFRS S1 Direct Mapping

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

IFRS S2 Direct Mapping

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

SASB Direct Mapping via SICS

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

GRI Topic / Disclosure Routing

Reference	Official name	Routing Relevance
GRI 302 (2016; TRANSITION)	Energy	Medium
GRI 306	Waste	Medium
GRI 203	Indirect Economic Impacts	High
GRI 2-6	Activities, Value Chain and Business Relationships	High

A12-2 — Green Room Proof

Participation domain: Individual, Enterprise & Hospitality Participation **|** **Activity category:** Green Accommodation, Resource Efficiency & Sustainable Hospitality Participation

IFRS S1 Direct Mapping

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

IFRS S2 Direct Mapping

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

SASB Direct Mapping via SICS

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

GRI Topic / Disclosure Routing

Reference	Official name	Routing Relevance
GRI 302 (2016; TRANSITION)	Energy	Very High
GRI 303	Water and Effluents	Very High
GRI 306	Waste	High
GRI 2-6	Activities, Value Chain and Business Relationships	High

A12-3 — Energy-saving Record Task

Participation domain: Individual, Enterprise & Hospitality Participation **|** **Activity category:** Energy Conservation, Resource Efficiency & Sustainable Hospitality Participation

IFRS S1 Direct Mapping

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

IFRS S2 Direct Mapping

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

SASB Direct Mapping via SICS

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

GRI Topic / Disclosure Routing

Reference	Official name	Routing Relevance
GRI 302 (2016; TRANSITION)	Energy	Very High
GRI 305 (2016; TRANSITION)	Emissions	High
GRI 306	Waste	Medium
GRI 2-6	Activities, Value Chain and Business Relationships	High

A12-4 — Environmental Participation Proof

Participation domain: Individual, Community, Tourism & Hospitality Participation **|** **Activity category:** Environmental Stewardship, Responsible Tourism & Sustainability Participation

IFRS S1 Direct Mapping

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

IFRS S2 Direct Mapping

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

SASB Direct Mapping via SICS

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

GRI Topic / Disclosure Routing

Reference	Official name	Routing Relevance
GRI 413	Local Communities	Very High
GRI 306	Waste	High
GRI 2-29	Approach to Stakeholder Engagement	High
GRI 101 (2024; CURRENT)	Biodiversity topic-family candidate; exact disclosure requires content review	Medium

A13 — EV Leasing Participation

A13-1 — Rental Registration Task

Participation domain: Mobility & Travel Participation **|** **Activity category:** Business Travel, Accommodation & Mobility

IFRS S1 Direct Mapping

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

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

IFRS S2 Direct Mapping

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

SASB Direct Mapping via SICS

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

GRI Topic / Disclosure Routing

Reference	Official name	Routing Relevance
GRI 2-29	Approach to Stakeholder Engagement	High
GRI 413-1	Operations with Local Community Engagement	High

A13-2 — Driving Mileage Task

Participation domain: Mobility & Travel Participation **|** **Activity category:** Business Travel, Accommodation & Mobility

IFRS S1 Direct Mapping

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

IFRS S2 Direct Mapping

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

SASB Direct Mapping via SICS

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

GRI Topic / Disclosure Routing

Reference	Official name	Routing Relevance
GRI 2-29	Approach to Stakeholder Engagement	High
GRI 413-1	Operations with Local Community Engagement	High

A13-3 — Charging Record Task

Participation domain: Mobility & Travel Participation **|** **Activity category:** Business Travel, Accommodation & Mobility

IFRS S1 Direct Mapping

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

IFRS S2 Direct Mapping

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

SASB Direct Mapping via SICS

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

GRI Topic / Disclosure Routing

Reference	Official name	Routing Relevance
GRI 2-29	Approach to Stakeholder Engagement	High
GRI 302-1 (2016; TRANSITION)	Energy Consumption Within the Organization	High
GRI 305-5 (2016; TRANSITION)	Reduction of GHG Emissions	High

A13-4 — Return Verification Task

Participation domain: Mobility & Travel Participation **|** **Activity category:** Business Travel, Accommodation & Mobility

IFRS S1 Direct Mapping

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

IFRS S2 Direct Mapping

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

SASB Direct Mapping via SICS

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

GRI Topic / Disclosure Routing

Reference	Official name	Routing Relevance
GRI 2-29	Approach to Stakeholder Engagement	High
GRI 413-1	Operations with Local Community Engagement	High

A14 — Public Transport Module

A14-1 — Passenger Check-in Task

Participation domain: Mobility & Travel Participation **|** **Activity category:** Business Travel, Accommodation & Mobility

IFRS S1 Direct Mapping

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

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

IFRS S2 Direct Mapping

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

SASB Direct Mapping via SICS

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

GRI Topic / Disclosure Routing

Reference	Official name	Routing Relevance
GRI 2-29	Approach to Stakeholder Engagement	High

Reference	Official name	Routing Relevance
GRI 413-1	Operations with Local Community Engagement	High

A14-2 — Commuting Log Task

Participation domain: Mobility & Travel Participation **|** **Activity category:** Business Travel, Accommodation & Mobility

IFRS S1 Direct Mapping

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

IFRS S2 Direct Mapping

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

SASB Direct Mapping via SICS

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

GRI Topic / Disclosure Routing

Reference	Official name	Routing Relevance
GRI 2-29	Approach to Stakeholder Engagement	High
GRI 413-1	Operations with Local Community Engagement	High

A14-3 — Ticket Verification Task

Participation domain: Mobility & Travel Participation **|** **Activity category:** Business Travel, Accommodation & Mobility

IFRS S1 Direct Mapping

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

IFRS S2 Direct Mapping

Reference	Official name	Routing Relevance
S2.27	Climate-related Metrics and Targets	Medium

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

SASB Direct Mapping via SICS

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

GRI Topic / Disclosure Routing

Reference	Official name	Routing Relevance
GRI 2-29	Approach to Stakeholder Engagement	High
GRI 413-1	Operations with Local Community Engagement	High

A14-4 — Shared Transport Rental Task

Participation domain: Mobility & Travel Participation **|** **Activity category:** Business Travel, Accommodation & Mobility

IFRS S1 Direct Mapping

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

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

IFRS S2 Direct Mapping

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

SASB Direct Mapping via SICS

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

GRI Topic / Disclosure Routing

Reference	Official name	Routing Relevance
GRI 2-29	Approach to Stakeholder Engagement	High
GRI 413-1	Operations with Local Community Engagement	High

A15 — Community Sustainability Engagement & Awareness Participation

A15-1 — Sustainability Event Promotion

Participation domain: Individual & Community Participation **|** **Activity category:** Community Sustainability Engagement & Awareness Participation

IFRS S1 Direct Mapping

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

IFRS S2 Direct Mapping

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

SASB Direct Mapping via SICS

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

GRI Topic / Disclosure Routing

Reference	Official name	Routing Relevance
GRI 2-29	Approach to Stakeholder Engagement	High
GRI 413-1	Operations with Local Community Engagement	High

A15-2 — Resident Interaction Task

Participation domain: Individual & Community Participation **|** **Activity category:** Community Sustainability Engagement & Awareness Participation

IFRS S1 Direct Mapping

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

IFRS S2 Direct Mapping

Reference	Official name	Routing Relevance
S2.27	Climate-related Metrics and Targets	Medium

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

SASB Direct Mapping via SICS

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

GRI Topic / Disclosure Routing

Reference	Official name	Routing Relevance
GRI 2-29	Approach to Stakeholder Engagement	High
GRI 413-1	Operations with Local Community Engagement	High

A15-3 — Green Declaration Task

Participation domain: Individual & Community Participation **|** **Activity category:** Community Sustainability Engagement & Awareness Participation

IFRS S1 Direct Mapping

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

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

IFRS S2 Direct Mapping

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

SASB Direct Mapping via SICS

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

GRI Topic / Disclosure Routing

Reference	Official name	Routing Relevance
GRI 2-29	Approach to Stakeholder Engagement	High
GRI 413-1	Operations with Local Community Engagement	High

A15-4 — Sustainability Results Presentation

Participation domain: Individual & Community Participation **|** **Activity category:** Community Sustainability Engagement & Awareness Participation

Source-version note: mapped from the previous readable A15-4 version; replace after a structurally valid current version is supplied.

IFRS S1 Direct Mapping

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

IFRS S2 Direct Mapping

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

SASB Direct Mapping via SICS

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

Disclosure topic	Potential supporting metric	Activity metric	Potential sectors
Customer Welfare	Stakeholder Participation Count	Participation Frequency	

GRI Topic / Disclosure Routing

Reference	Official name	Routing Relevance
GRI 2-29	Approach to Stakeholder Engagement	High
GRI 413-1	Operations with Local Community Engagement	High

A16 — Service Upgrade Module

A16-1 — Green Service Upgrade Task

Participation domain: Lifestyle & Consumption **|** **Activity category:** Sustainable Consumption, Logistics & Service Upgrade

IFRS S1 Direct Mapping

Reference	Official name	Routing Relevance
S1.45	Metrics and Targets Used to Measure and Monitor Sustainability-related Risks and Opportunities	High
S1.46	Metrics Used by the Entity to Measure and Monitor Sustainability-related Risks and Opportunities	High
S1.50	Entity-defined Metrics and Required Explanations	High
S1.58	Industry-based Disclosure Topics and Metrics Consideration	Medium

IFRS S2 Direct Mapping

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

SASB Direct Mapping via SICS

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

GRI Topic / Disclosure Routing

Reference	Official name	Routing Relevance
GRI 2-6	Activities, Value Chain, and Other Business Relationships	Medium
GRI 302 (2016; TRANSITION)	Energy	Very High
GRI 306	Waste	Medium
GRI 403	Occupational Health and Safety	High

A16-2 — Customer Feedback Task

Participation domain: Lifestyle & Consumption | **Activity category:** Sustainable Consumption, Logistics & Service Upgrade

IFRS S1 Direct Mapping

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

IFRS S2 Direct Mapping

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

SASB Direct Mapping via SICS

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

GRI Topic / Disclosure Routing

Reference	Official name	Routing Relevance
GRI 2-29	Approach to Stakeholder Engagement	High
GRI 416	Customer Health and Safety	Very High
GRI 417	Marketing and Labeling	Very High
GRI 418	Customer Privacy	Medium

A16-3 — Digital Process Transformation Task

Participation domain: Lifestyle & Consumption **|** **Activity category:** Sustainable Consumption, Logistics & Service Upgrade

IFRS S1 Direct Mapping

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

IFRS S2 Direct Mapping

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

SASB Direct Mapping via SICS

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

GRI Topic / Disclosure Routing

Reference	Official name	Routing Relevance

A16-4 — Public Service Challenge Task

Participation domain: Individual & Community Participation **|** **Activity category:** Community Sustainability Engagement & Awareness Participation

IFRS S1 Direct Mapping

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

IFRS S2 Direct Mapping

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

SASB Direct Mapping via SICS

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

GRI Topic / Disclosure Routing

Reference	Official name	Routing Relevance
GRI 203	Indirect Economic Impacts	Medium
GRI 2-29	Approach to Stakeholder Engagement	Very High
GRI 401	Employment	Medium
GRI 413	Local Communities	Very High

B01 — Sustainable Supply Chain Governance & Supplier Participation

B01-1 — Supplier Onboarding

Participation domain: Supply Chain Participation | **Activity category:** Supply Chain Collaboration, Procurement & Verification

IFRS S1 Direct Mapping

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

IFRS S2 Direct Mapping

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

SASB Direct Mapping via SICS

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

GRI Topic / Disclosure Routing

Reference	Official name	Routing Relevance
GRI 2-6	Activities, Value Chain, and Other Business Relationships	Very High
GRI 2-23	Policy Commitments	High
GRI 308	Supplier Environmental Assessment	Very High
GRI 414	Supplier Social Assessment	Very High

B01-2 — Supplier Participation Verification

Participation domain: Supply Chain Participation | **Activity category:** Supply Chain Collaboration, Procurement & Verification

IFRS S1 Direct Mapping

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

IFRS S2 Direct Mapping

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

SASB Direct Mapping via SICS

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

GRI Topic / Disclosure Routing

Reference	Official name	Routing Relevance
GRI 2-29	Approach to Stakeholder Engagement	Very High
GRI 416	Customer Health and Safety	High
GRI 417	Marketing and Labeling	Very High
GRI 418	Customer Privacy	Medium

B01-3 — Upstream Disclosure Update

Participation domain: Supply Chain Participation | **Activity category:** Supply Chain Collaboration, Procurement & Verification

IFRS S1 Direct Mapping

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

Reference	Official name	Routing Relevance
S1.45	Metrics and Targets Used to Measure and Monitor Sustainability-related Risks and Opportunities	Very High
S1.46	Metrics Used to Measure and Monitor Sustainability-related Risks and Opportunities	Very High
S1.58	Industry-based Disclosure Topics and Metrics Consideration	High

IFRS S2 Direct Mapping

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

SASB Direct Mapping via SICS

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

GRI Topic / Disclosure Routing

Reference	Official name	Routing Relevance
GRI 303	Water and Effluents	Very High
GRI 305 (2016; TRANSITION)	Emissions	Very High
GRI 306	Waste	Very High

Reference	Official name	Routing Relevance
GRI 308	Supplier Environmental Assessment	Very High
GRI 414	Supplier Social Assessment	High

B01-4 — Downstream Evidence Synchronization

Participation domain: Supply Chain Participation **|** **Activity category:** Supply Chain Collaboration, Procurement & Verification

IFRS S1 Direct Mapping

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

IFRS S2 Direct Mapping

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

SASB Direct Mapping via SICS

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

Disclosure topic	Potential supporting metric	Activity metric	Potential sectors
Strategic Partnerships			

GRI Topic / Disclosure Routing

Reference	Official name	Routing Relevance
GRI 2-6	Activities, Value Chain, and Other Business Relationships	Very High
GRI 2-29	Approach to Stakeholder Engagement	Very High
GRI 203	Indirect Economic Impacts	High
GRI 308	Supplier Environmental Assessment	Medium
GRI 414	Supplier Social Assessment	Medium

B02 — Sustainable Procurement & Responsible Purchasing Participation

B02-1 — Sustainable Supplier List

Participation domain: Supply Chain Participation | **Activity category:** Supply Chain Collaboration, Procurement & Verification

IFRS S1 Direct Mapping

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

IFRS S2 Direct Mapping

Reference	Official name	Routing Relevance
S2.22	Climate-related Strategy and Decision-making	High

Reference	Official name	Routing Relevance
S2.23	Climate-related Risks and Opportunities	High
S2.27	Climate-related Metrics and Targets	Medium
S2.28	Metrics Used to Monitor Climate-related Risks and Opportunities	Medium

SASB Direct Mapping via SICS

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

GRI Topic / Disclosure Routing

Reference	Official name	Routing Relevance
GRI 2-6	Activities, Value Chain, and Other Business Relationships	Very High
GRI 204	Procurement Practices	Very High
GRI 308	Supplier Environmental Assessment	Very High
GRI 414	Supplier Social Assessment	Very High

B02-2 — Green Procurement Contract

Participation domain: Supply Chain Participation **|** **Activity category:** Supply Chain Collaboration, Procurement & Verification

IFRS S1 Direct Mapping

Reference	Official name	Routing Relevance
S1.21	Governance Processes, Controls and Procedures	High

Reference	Official name	Routing Relevance
S1.22	Oversight of Sustainability-related Risks and Opportunities	High
S1.45	Metrics and Targets Used to Measure and Monitor Sustainability-related Risks and Opportunities	High
S1.46	Metrics Used to Measure and Monitor Sustainability-related Risks and Opportunities	High
S1.58	Industry-based Disclosure Topics and Metrics Consideration	High

IFRS S2 Direct Mapping

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

SASB Direct Mapping via SICS

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

GRI Topic / Disclosure Routing

Reference	Official name	Routing Relevance
GRI 204	Procurement Practices	Very High
GRI 2-23	Policy Commitments	Very High
GRI 308	Supplier Environmental Assessment	High

Reference	Official name	Routing Relevance
GRI 414	Supplier Social Assessment	High

B02-3 — ESG Material Traceability

Participation domain: Supply Chain Participation **|** **Activity category:** Sustainable Procurement, Supplier Selection & ESG Purchasing Governance

IFRS S1 Direct Mapping

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

IFRS S2 Direct Mapping

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

SASB Direct Mapping via SICS

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

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

GRI Topic / Disclosure Routing

Reference	Official name	Routing Relevance
GRI 204	Procurement Practices	High
GRI 301	Materials	Very High
GRI 308	Supplier Environmental Assessment	Very High
GRI 414	Supplier Social Assessment	Very High

B02-4 — Procurement Audit

Participation domain: Supply Chain Participation | **Activity category:** Supply Chain Collaboration, Procurement & Verification

IFRS S1 Direct Mapping

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

IFRS S2 Direct Mapping

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

SASB Direct Mapping via SICS

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

GRI Topic / Disclosure Routing

Reference	Official name	Routing Relevance
GRI 204	Procurement Practices	Very High
GRI 308	Supplier Environmental Assessment	Very High
GRI 414	Supplier Social Assessment	Very High
GRI 2-27	Compliance with Laws and Regulations	High

B03 — Energy-Efficient Equipment Participation

B03-1 — Equipment Registration

Participation domain: Operational Participation | **Activity category:** Energy, Manufacturing, Water & Waste

IFRS S1 Direct Mapping

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

IFRS S2 Direct Mapping

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

SASB Direct Mapping via SICS

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

GRI Topic / Disclosure Routing

Reference	Official name	Routing Relevance
GRI 2-6	Activities, Value Chain, and Other Business Relationships	Medium
GRI 301	Materials	Medium
GRI 302 (2016; TRANSITION)	Energy	Very High
GRI 306	Waste	Medium

B03-2 — Efficiency Upgrade

Participation domain: Operational Participation **|** **Activity category:** Energy, Manufacturing, Water & Waste

IFRS S1 Direct Mapping

Reference	Official name	Routing Relevance
S1.21	Governance Processes, Controls and Procedures	High

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

IFRS S2 Direct Mapping

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

SASB Direct Mapping via SICS

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

GRI Topic / Disclosure Routing

Reference	Official name	Routing Relevance
GRI 2-6	Activities, Value Chain, and Other Business Relationships	Medium
GRI 302 (2016; TRANSITION)	Energy	Very High
GRI 303	Water and Effluents	Medium

Reference	Official name	Routing Relevance
GRI 306	Waste	Medium

B03-3 — Equipment Replacement

Participation domain: Operational Participation | **Activity category:** Energy, Manufacturing, Water & Waste

IFRS S1 Direct Mapping

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

IFRS S2 Direct Mapping

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

SASB Direct Mapping via SICS

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

GRI Topic / Disclosure Routing

Reference	Official name	Routing Relevance
GRI 2-6	Activities, Value Chain, and Other Business Relationships	Medium
GRI 302 (2016; TRANSITION)	Energy	High
GRI 301	Materials	Medium
GRI 306	Waste	Medium

B03-4 — Performance Verification

Participation domain: Operational Participation **|** **Activity category:** Energy, Manufacturing, Water & Waste

IFRS S1 Direct Mapping

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

IFRS S2 Direct Mapping

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

SASB Direct Mapping via SICS

Disclosure topic	Potential supporting metric	Activity metric	Potential sectors
Energy Management	Project Audit Count	Supplier Sourcing Volume	Manufacturing, Real Estate, Utilities, Infrastructure, Healthcare, Education, Industrial Operations

Disclosure topic	Potential supporting metric	Activity metric	Potential sectors
Infrastructure Management	Sustainability Assurance Activity Count	Supplier Material Compliance Rate	
Operational Sustainability	Governance Review Count		
Environmental Footprint Management	Infrastructure Audit Count		
Business Ethics	Energy Project Audit Count		
Risk Management			
Supplier Governance			

GRI Topic / Disclosure Routing

Reference	Official name	Routing Relevance
GRI 302 (2016; TRANSITION)	Energy	High
GRI 2-27	Compliance with Laws and Regulations	High
GRI 2-13	Delegation of Responsibility for Managing Impacts	Medium
GRI 2-24	Embedding Policy Commitments	Medium

B04 — Food Supply Chain Participation

B04-1 — Sustainable Sourcing

Participation domain: Supply Chain Participation **|** **Activity category:** Supply Chain Collaboration, Procurement & Verification

IFRS S1 Direct Mapping

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

IFRS S2 Direct Mapping

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

SASB Direct Mapping via SICS

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

GRI Topic / Disclosure Routing

Reference	Official name	Routing Relevance
GRI 204	Procurement Practices	High
GRI 301	Materials	Very High
GRI 308	Supplier Environmental Assessment	High
GRI 414	Supplier Social Assessment	High

B04-2 — Supplier Food Traceability

Participation domain: Supply Chain Participation | **Activity category:** Supply Chain Collaboration, Procurement & Verification

IFRS S1 Direct Mapping

Reference	Official name	Routing Relevance
S1.21	Governance Processes, Controls and Procedures	High

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

IFRS S2 Direct Mapping

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

SASB Direct Mapping via SICS

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

GRI Topic / Disclosure Routing

Reference	Official name	Routing Relevance
GRI 2-6	Activities, Value Chain, and Other Business Relationships	High
GRI 302 (2016; TRANSITION)	Energy	Very High
GRI 305 (2016; TRANSITION)	Emissions	Very High
GRI 306	Waste	Medium

B04-3 — Food Waste Governance

Participation domain: Supply Chain Participation | **Activity category:** Supply Chain Collaboration, Procurement & Verification

IFRS S1 Direct Mapping

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

IFRS S2 Direct Mapping

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

SASB Direct Mapping via SICS

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

GRI Topic / Disclosure Routing

Reference	Official name	Routing Relevance
GRI 204	Procurement Practices	Medium
GRI 2-27	Compliance with Laws and Regulations	High
GRI 308	Supplier Environmental Assessment	Low
GRI 416	Customer Health and Safety	Very High

B04-4 — Agricultural Verification

Participation domain: Supply Chain Participation | **Activity category:** Supply Chain Collaboration, Procurement & Verification

IFRS S1 Direct Mapping

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

IFRS S2 Direct Mapping

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

SASB Direct Mapping via SICS

Disclosure topic	Potential supporting metric	Activity metric	Potential sectors
Waste Management	Food Waste Reduction Activity Count	Supplier Sourcing Volume	Food & Beverage, Agriculture, Retail, Hospitality, Consumer Goods, Food Processing, Distribution Networks
Resource Efficiency	Food Recovery Program Count	Supplier Material Compliance Rate	
Product Stewardship	Redistribution Activity Count		

Disclosure topic	Potential supporting metric	Activity metric	Potential sectors
Supply Chain Management	Resource Efficiency Initiative Count		
Environmental Footprint Management	Circular Economy Participation Count		
Food Safety and Quality			

GRI Topic / Disclosure Routing

Reference	Official name	Routing Relevance
GRI 301	Materials	High
GRI 302 (2016; TRANSITION)	Energy	Medium
GRI 306	Waste	Very High

B05 — Renewable Energy & Low-Carbon Energy Participation

B05-1 — Renewable Energy Registration

Participation domain: Operational Participation | **Activity category:** Energy, Manufacturing, Water & Waste

IFRS S1 Direct Mapping

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

IFRS S2 Direct Mapping

Reference	Official name	Routing Relevance
S2.22	Climate-related Strategy and Decision-making	Very High

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

SASB Direct Mapping via SICS

Disclosure topic	Potential supporting metric	Activity metric	Potential sectors
Energy Management	Renewable Energy Registration Count	Supplier Sourcing Volume	Manufacturing, Utilities, Real Estate, Technology, Data Centers, Healthcare, Education
Climate Strategy	Green Electricity Enrollment Count	Supplier Material Compliance Rate	
Operational Sustainability	Renewable Procurement Activity Count		
Infrastructure Management	Utility Green Tariff Participation Count		
Environmental Footprint Management	Renewable Energy Governance Activity Count		
Resource Efficiency			

GRI Topic / Disclosure Routing

Reference	Official name	Routing Relevance
GRI 302 (2016; TRANSITION)	Energy	Very High
GRI 305 (2016; TRANSITION)	Emissions	High
GRI 2-6	Activities, Value Chain, and Other Business Relationships	Medium
GRI 2-12	Role of the Highest Governance Body in Overseeing Impact Management	Medium

B05-2 — Green Electricity Usage Upload

Participation domain: Operational Participation **|** **Activity category:** Energy, Manufacturing, Water & Waste

IFRS S1 Direct Mapping

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

Reference	Official name	Routing Relevance
S1.45	Metrics and Targets Used to Measure and Monitor Sustainability-related Risks and Opportunities	Very High
S1.46	Metrics Used to Measure and Monitor Sustainability-related Risks and Opportunities	Very High

IFRS S2 Direct Mapping

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

SASB Direct Mapping via SICS

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

GRI Topic / Disclosure Routing

Reference	Official name	Routing Relevance
GRI 302 (2016; TRANSITION)	Energy	Very High
GRI 305 (2016; TRANSITION)	Emissions	High
GRI 2-6	Activities, Value Chain, and Other Business Relationships	Medium
GRI 2-29	Approach to Stakeholder Engagement	Low

B05-3 — Renewable Procurement Proof

Participation domain: Operational Participation | **Activity category:** Energy, Manufacturing, Water & Waste

IFRS S1 Direct Mapping

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

IFRS S2 Direct Mapping

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

SASB Direct Mapping via SICS

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

GRI Topic / Disclosure Routing

Reference	Official name	Routing Relevance
GRI 302 (2016; TRANSITION)	Energy	Very High
GRI 305 (2016; TRANSITION)	Emissions	High
GRI 203	Indirect Economic Impacts	High
GRI 2-12	Role of the Highest Governance Body in Overseeing Impact Management	Medium

B05-4 — Energy Reduction Verification

Participation domain: Operational Participation **|** **Activity category:** Energy, Manufacturing, Water & Waste

IFRS S1 Direct Mapping

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

IFRS S2 Direct Mapping

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

SASB Direct Mapping via SICS

Disclosure topic	Potential supporting metric	Activity metric	Potential sectors
Energy Management	Certificate Verification Activity Count	Supplier Sourcing Volume	Utilities, Manufacturing, Technology, Real Estate, Data Centers, Infrastructure, Commercial Services

Disclosure topic	Potential supporting metric	Activity metric	Potential sectors
Climate Strategy	REC Verification Count	Supplier Material Compliance Rate	
Environmental Footprint Management	I-REC Verification Count		
Business Ethics	Registry Validation Count		
Operational Sustainability	Renewable Energy Accountability Activity Count		
Risk Management			

GRI Topic / Disclosure Routing

Reference	Official name	Routing Relevance
GRI 302 (2016; TRANSITION)	Energy	Very High
GRI 305 (2016; TRANSITION)	Emissions	High
GRI 2-6	Activities, Value Chain, and Other Business Relationships	Medium
GRI 2-27	Compliance with Laws and Regulations	Medium

B06 — Carbon Inventory & Emissions Data Participation

B06-1 — Carbon Inventory Upload

Participation domain: Governance & Institutional Participation | **Activity category:** Carbon Data, Finance, Insurance & Governance

IFRS S1 Direct Mapping

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

IFRS S2 Direct Mapping

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

SASB Direct Mapping via SICS

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

GRI Topic / Disclosure Routing

Reference	Official name	Routing Relevance
GRI 305 (2016; TRANSITION)	Emissions	Very High
GRI 2-6	Activities, Value Chain and Business Relationships	High
GRI 2-12	Role of the Highest Governance Body in Overseeing Impact Management	Medium
GRI 308	Supplier Environmental Assessment	High

B06-2 — Carbon Verification Process

Participation domain: Governance & Institutional Participation **|** **Activity category:** Carbon Data, Finance, Insurance & Governance

IFRS S1 Direct Mapping

Reference	Official name	Routing Relevance
S1.21	Governance Processes, Controls and Procedures	Very High

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

IFRS S2 Direct Mapping

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

SASB Direct Mapping via SICS

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

GRI Topic / Disclosure Routing

Reference	Official name	Routing Relevance
GRI 305 (2016; TRANSITION)	Emissions	Very High
GRI 2-6	Activities, Value Chain and Business Relationships	High
GRI 308	Supplier Environmental Assessment	High
GRI 414	Supplier Social Assessment	Medium

B06-3 — Third-party Collaboration

Participation domain: Governance & Institutional Participation | **Activity category:** Carbon Data, Finance, Insurance & Governance

IFRS S1 Direct Mapping

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

IFRS S2 Direct Mapping

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

SASB Direct Mapping via SICS

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

GRI Topic / Disclosure Routing

Reference	Official name	Routing Relevance
GRI 305 (2016; TRANSITION)	Emissions	Very High

Reference	Official name	Routing Relevance
GRI 2-6	Activities, Value Chain and Business Relationships	High
GRI 2-26	Mechanisms for Seeking Advice and Raising Concerns	Medium
GRI 308	Supplier Environmental Assessment	Medium

B06-4 — Emission Reconciliation

Participation domain: Governance & Institutional Participation **|** **Activity category:** Carbon Data, Finance, Insurance & Governance

IFRS S1 Direct Mapping

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

IFRS S2 Direct Mapping

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

SASB Direct Mapping via SICS

Disclosure topic	Potential supporting metric	Activity metric	Potential sectors
Greenhouse Gas Emissions	Carbon Inventory Validation Count	Supplier Sourcing Volume	Utilities, Manufacturing, Financial Services, Technology, Transportation, Consumer Goods, Real Estate
Climate Strategy	Independent Review Activity Count	Supplier Material Compliance Rate	

Disclosure topic	Potential supporting metric	Activity metric	Potential sectors
Data Integrity	Assurance Support Activity Count		
Risk Management	Validation Engagement Count		

GRI Topic / Disclosure Routing

Reference	Official name	Routing Relevance
GRI 305 (2016; TRANSITION)	Emissions	Very High
GRI 2-5	External Assurance	Very High
GRI 2-12	Role of the Highest Governance Body in Overseeing Impact Management	Medium

B07 — ESG Compliance & Sustainability Documentation Participation

B07-1 — Supplier ESG Verification

Participation domain: Supply Chain Participation | **Activity category:** Supply Chain Collaboration, Procurement & Verification

IFRS S1 Direct Mapping

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

IFRS S2 Direct Mapping

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

SASB Direct Mapping via SICS

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

GRI Topic / Disclosure Routing

Reference	Official name	Routing Relevance
GRI 2-23	Policy Commitments	Very High
GRI 2-24	Embedding Policy Commitments	High
GRI 308	Supplier Environmental Assessment	High
GRI 414	Supplier Social Assessment	High

B07-2 — Supplier Corrective Action

Participation domain: Supply Chain Participation **|** **Activity category:** Supply Chain Collaboration, Procurement & Verification

IFRS S1 Direct Mapping

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

IFRS S2 Direct Mapping

Reference	Official name	Routing Relevance
S2.22	Climate-related Strategy and Decision-making	Medium
S2.23	Climate-related Risks and Opportunities	Medium

Reference	Official name	Routing Relevance
S2.27	Climate-related Metrics and Targets	Medium

SASB Direct Mapping via SICS

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

GRI Topic / Disclosure Routing

Reference	Official name	Routing Relevance
GRI 2-6	Activities, Value Chain and Business Relationships	Very High
GRI 308	Supplier Environmental Assessment	High
GRI 414	Supplier Social Assessment	High
GRI 2-29	Approach to Stakeholder Engagement	High

B07-3 — Scope 3 Synchronization

Participation domain: Supply Chain Participation | **Activity category:** Supply Chain Collaboration, Procurement & Verification

IFRS S1 Direct Mapping

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

IFRS S2 Direct Mapping

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

SASB Direct Mapping via SICS

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

GRI Topic / Disclosure Routing

Reference	Official name	Routing Relevance
GRI 2-29	Approach to Stakeholder Engagement	Very High
GRI 2-23	Policy Commitments	High
GRI 2-24	Embedding Policy Commitments	High
GRI 414	Supplier Social Assessment	Medium

B07-4 — Supplier Governance Review

Participation domain: Supply Chain Participation **|** **Activity category:** Supply Chain Collaboration, Procurement & Verification

IFRS S1 Direct Mapping

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

Reference	Official name	Routing Relevance
S1.46	Metrics Used by the Entity to Measure and Monitor Sustainability-related Risks	Very High

IFRS S2 Direct Mapping

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

SASB Direct Mapping via SICS

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

GRI Topic / Disclosure Routing

Reference	Official name	Routing Relevance
GRI 2-3	Reporting Period, Frequency and Contact Point	Very High
GRI 2-5	External Assurance	High
GRI 2-29	Approach to Stakeholder Engagement	High

B08 — Manufacturing Energy Efficiency & Process Optimization Participation

B08-1 — Process Energy Efficiency

Participation domain: Operational Participation | **Activity category:** Energy, Manufacturing, Water & Waste

IFRS S1 Direct Mapping

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

IFRS S2 Direct Mapping

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

SASB Direct Mapping via SICS

Disclosure topic	Potential supporting metric	Activity metric	Potential sectors
Energy Management	Energy Efficiency Project Count		Industrial Machinery, Chemicals, Food & Beverage, Electronics Manufacturing, Automotive, Construction Materials, Utilities.
Greenhouse Gas Emissions	Process Optimization Activity Count		
Operational Efficiency.	Manufacturing Improvement Count		
	Operational Energy Initiative Count		

GRI Topic / Disclosure Routing

Reference	Official name	Routing Relevance
GRI 302 (2016; TRANSITION)	Energy	Very High
GRI 305 (2016; TRANSITION)	Emissions	High
GRI 3 (2021; GOVERNANCE CONTROL)	Material Topics governance control; exact 3-1, 3-2 or 3-3 route requires entity review	Medium

B08-2 — Waste Reduction

Participation domain: Operational Participation | **Activity category:** Energy, Manufacturing, Water & Waste

IFRS S1 Direct Mapping

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

IFRS S2 Direct Mapping

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

SASB Direct Mapping via SICS

Disclosure topic	Potential supporting metric	Activity metric	Potential sectors
Waste Management	Waste Reduction Project Count		Chemicals, Food & Beverage, Electronics Manufacturing, Automotive, Industrial Machinery, Packaging, Construction Materials.
Resource Efficiency	Resource Efficiency Activity Count		
Materials Sourcing.	Scrap Reduction Initiative Count		
	Circular Manufacturing Activity Count		

GRI Topic / Disclosure Routing

Reference	Official name	Routing Relevance
GRI 306	Waste	Very High
GRI 301	Materials	High
GRI 3 (2021; GOVERNANCE CONTROL)	Material Topics governance control; exact 3-1, 3-2 or 3-3 route requires entity review	Medium

B08-3 — Water Optimization

Participation domain: Operational Participation | **Activity category:** Energy, Manufacturing, Water & Waste

IFRS S1 Direct Mapping

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

IFRS S2 Direct Mapping

Reference	Official name	Routing Relevance
S2.23	Climate-related Risks and Opportunities	High
S2.27	Climate-related Metrics and Targets	High
S2.28	Metrics Used to Monitor Climate-related Risks and Opportunities	Medium

SASB Direct Mapping via SICS

Disclosure topic	Potential supporting metric	Activity metric	Potential sectors
Water Management	Water Optimization Project Count		Semiconductors, Chemicals, Food & Beverage, Mining & Metals, Industrial Machinery, Utilities, Construction Materials.
Resource Efficiency	Water Stewardship Activity Count		
Environmental Footprint Management.	Water Reuse Initiative Count		
	Resource Management Activity Count		

GRI Topic / Disclosure Routing

Reference	Official name	Routing Relevance
GRI 303	Water and Effluents	Very High
GRI 302 (2016; TRANSITION)	Energy	Medium

Reference	Official name	Routing Relevance
GRI 3 (2021; GOVERNANCE CONTROL)	Material Topics governance control; exact 3-1, 3-2 or 3-3 route requires entity review	Medium

B08-4 — Green Process Certification

Participation domain: Operational Participation | **Activity category:** Energy, Manufacturing, Water & Waste

IFRS S1 Direct Mapping

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

IFRS S2 Direct Mapping

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

SASB Direct Mapping via SICS

Disclosure topic	Potential supporting metric	Activity metric	Potential sectors
Energy Management	Green Certification Participation Count		Industrial Machinery, Chemicals, Food & Beverage, Electronics Manufacturing, Automotive, Construction Materials, Utilities.
Environmental Footprint Management	Environmental Certification Activity Count		
Product Lifecycle Management.	Sustainability Assessment Count		
	Certification Renewal Activity Count		

GRI Topic / Disclosure Routing

Reference	Official name	Routing Relevance
GRI 2-27	Compliance with Laws and Regulations	High
LEGACY GRI 307 (SUPERSEDED)	Retired legacy route; use the separately listed GRI 2-27 candidate only where entity evidence supports it	NO-DEFAULT-ROUTE
GRI 302 (2016; TRANSITION)	Energy	High
GRI 305 (2016; TRANSITION)	Emissions	High

B09 — Supply Chain Audit & Compliance Verification Participation

B09-1 — On-site Audit

Participation domain: Supply Chain Participation | **Activity category:** Supply Chain Collaboration, Procurement & Verification

IFRS S1 Direct Mapping

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

IFRS S2 Direct Mapping

Reference	Official name	Routing Relevance
S2.23	Climate-related Risks and Opportunities	Medium
S2.27	Climate-related Metrics and Targets	Medium
S2.28	Metrics Used to Monitor Climate-related Risks and Opportunities	Medium

SASB Direct Mapping via SICS

Disclosure topic	Potential supporting metric	Activity metric	Potential sectors
Supply Chain Management	On-site Audit Count		Manufacturing, Consumer Goods, Food & Beverage, Retail, Transportation, Technology, Healthcare.
Business Ethics	Supplier Inspection Count		
Human Capital Management	Facility Assessment Count		
Operational Risk Management.	ESG Audit Activity Count		

GRI Topic / Disclosure Routing

Reference	Official name	Routing Relevance
GRI 2-6	Activities, Value Chain and Business Relationships	Very High
GRI 308	Supplier Environmental Assessment	Very High
GRI 414	Supplier Social Assessment	Very High
GRI 2-27	Compliance with Laws and Regulations	High

B09-2 — Document Review

Participation domain: Supply Chain Participation **|** **Activity category:** Supply Chain Collaboration, Procurement & Verification

IFRS S1 Direct Mapping

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

IFRS S2 Direct Mapping

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

SASB Direct Mapping via SICS

Disclosure topic	Potential supporting metric	Activity metric	Potential sectors
Supply Chain Management	ESG Document Review Count		Manufacturing, Consumer Goods, Retail, Technology, Transportation, Healthcare, Financial Services.
Business Ethics	Supplier Assessment Count		
Environmental Footprint Management.	Compliance Review Activity Count		
	Due Diligence Review Count		

GRI Topic / Disclosure Routing

Reference	Official name	Routing Relevance
GRI 308	Supplier Environmental Assessment	Very High
GRI 414	Supplier Social Assessment	Very High
GRI 2-6	Activities, Value Chain and Business Relationships	High
GRI 2-27	Compliance with Laws and Regulations	Medium

B09-3 — Sampling Check

Participation domain: Supply Chain Participation | **Activity category:** Supply Chain Collaboration, Procurement & Verification

IFRS S1 Direct Mapping

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

IFRS S2 Direct Mapping

Reference	Official name	Routing Relevance
S2.23	Climate-related Risks and Opportunities	Medium
S2.27	Climate-related Metrics and Targets	Medium

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

SASB Direct Mapping via SICS

Disclosure topic	Potential supporting metric	Activity metric	Potential sectors
Supply Chain Management	Sampling Check Count		Manufacturing, Retail, Food & Beverage, Transportation, Technology, Healthcare, Consumer Goods.
Business Ethics	Spot-check Activity Count		
Risk Management.	Supplier Verification Count		
	Compliance Sampling Review Count		

GRI Topic / Disclosure Routing

Reference	Official name	Routing Relevance
GRI 308	Supplier Environmental Assessment	Very High
GRI 414	Supplier Social Assessment	Very High
GRI 2-6	Activities, Value Chain and Business Relationships	High
GRI 2-27	Compliance with Laws and Regulations	Medium

B09-4 — Result Disclosure

Participation domain: Supply Chain Participation **|** **Activity category:** Supply Chain Collaboration, Procurement & Verification

IFRS S1 Direct Mapping

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

IFRS S2 Direct Mapping

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

SASB Direct Mapping via SICS

Disclosure topic	Potential supporting metric	Activity metric	Potential sectors
Business Ethics	Audit Disclosure Count		Manufacturing, Retail, Financial Services, Technology, Utilities, Consumer Goods, Transportation.
Supply Chain Management	Transparency Reporting Count		
Data Transparency	Supplier Governance Communication Count		
Risk Management.	Due Diligence Disclosure Count		

GRI Topic / Disclosure Routing

Reference	Official name	Routing Relevance
GRI 2-3	Reporting Period, Frequency and Contact Point	Very High
GRI 2-5	External Assurance	High
GRI 2-6	Activities, Value Chain and Business Relationships	High
GRI 2-29	Approach to Stakeholder Engagement	Very High

B10 — Water Conservation & Resource Stewardship Participation

B10-1 — Water Consumption Upload

Participation domain: Operational Participation **|** **Activity category:** Energy, Manufacturing, Water & Waste

IFRS S1 Direct Mapping

Reference	Official name	Routing Relevance
S1.21	Governance Processes, Controls and Procedures	High

Reference	Official name	Routing Relevance
S1.22	Oversight of Sustainability-related Risks and Opportunities	High
S1.45	Metrics and Targets Used to Measure and Monitor Sustainability-related Risks	Very High
S1.46	Metrics Used by the Entity to Measure and Monitor Sustainability-related Risks	Very High

IFRS S2 Direct Mapping

Reference	Official name	Routing Relevance
S2.23	Climate-related Risks and Opportunities	Medium
S2.27	Climate-related Metrics and Targets	Medium
S2.28	Metrics Used to Monitor Climate-related Risks and Opportunities	Medium

SASB Direct Mapping via SICS

Disclosure topic	Potential supporting metric	Activity metric	Potential sectors
Water Management	Reclaimed Water Utilization Count		Food & Beverage, Chemicals, Semiconductors, Utilities, Industrial Machinery, Real Estate, Healthcare.
Resource Efficiency	Water Reuse Activity Count		
Environmental Footprint Management.	Water Recycling Program Count		
	Circular Water Project Count		

GRI Topic / Disclosure Routing

Reference	Official name	Routing Relevance
GRI 303	Water and Effluents	Very High
GRI 306	Waste	Medium
GRI 3 (2021; GOVERNANCE CONTROL)	Material Topics governance control; exact 3-1, 3-2 or 3-3 route requires entity review	Medium

B10-2 — Water-saving Upgrade

Participation domain: Operational Participation **|** **Activity category:** Energy, Manufacturing, Water & Waste

IFRS S1 Direct Mapping

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

IFRS S2 Direct Mapping

Reference	Official name	Routing Relevance
S2.23	Climate-related Risks and Opportunities	Medium
S2.27	Climate-related Metrics and Targets	Medium
S2.28	Metrics Used to Monitor Climate-related Risks and Opportunities	Medium

SASB Direct Mapping via SICS

Disclosure topic	Potential supporting metric	Activity metric	Potential sectors
Water Management	Water-saving Facility Installation Count		Industrial Machinery, Food & Beverage, Chemicals, Real Estate, Utilities, Healthcare, Educational Services.
Resource Efficiency	Water Conservation Infrastructure Count		
Environmental Footprint Management.	Water Stewardship Project Count		
	Resource Efficiency Upgrade Count		

GRI Topic / Disclosure Routing

Reference	Official name	Routing Relevance
GRI 303	Water and Effluents	Very High
GRI 3 (2021; GOVERNANCE CONTROL)	Material Topics governance control; exact 3-1, 3-2 or 3-3 route requires entity review	Medium

B10-3 — Water Risk Assessment

Participation domain: Operational Participation **|** **Activity category:** Energy, Manufacturing, Water & Waste

IFRS S1 Direct Mapping

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

IFRS S2 Direct Mapping

Reference	Official name	Routing Relevance
S2.23	Climate-related Risks and Opportunities	Medium
S2.27	Climate-related Metrics and Targets	Medium
S2.28	Metrics Used to Monitor Climate-related Risks and Opportunities	Medium

SASB Direct Mapping via SICS

Disclosure topic	Potential supporting metric	Activity metric	Potential sectors
Water Management	Wastewater Treatment Activity Count		Chemicals, Food & Beverage, Semiconductors, Utilities, Mining & Metals, Industrial Machinery, Real Estate.
Environmental Footprint Management	Water Quality Management Count		
Ecological Impacts	Pollution Prevention Initiative Count		
Pollution Prevention.	Treatment Facility Operation Count		

GRI Topic / Disclosure Routing

Reference	Official name	Routing Relevance
GRI 303	Water and Effluents	Very High
GRI 2-27 (2021; CURRENT; CONDITIONAL)	Compliance with laws and regulations; activate only where the evidence supports the requirement	High
GRI 3 (2021; GOVERNANCE CONTROL)	Material Topics governance control; exact 3-1, 3-2 or 3-3 route requires entity review	Medium

B10-4 — Supplier Governance Review

Participation domain: Operational Participation | **Activity category:** Energy, Manufacturing, Water & Waste

IFRS S1 Direct Mapping

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

IFRS S2 Direct Mapping

Reference	Official name	Routing Relevance
S2.23	Climate-related Risks and Opportunities	Medium
S2.27	Climate-related Metrics and Targets	Medium
S2.28	Metrics Used to Monitor Climate-related Risks and Opportunities	Medium

SASB Direct Mapping via SICS

Disclosure topic	Potential supporting metric	Activity metric	Potential sectors
Water Management	Water Footprint Report Count		Food & Beverage, Chemicals, Semiconductors, Utilities, Mining & Metals, Real Estate, Agriculture.
Environmental Footprint Management	Water Disclosure Activity Count		
Resource Efficiency	Water Governance Communication Count		
Climate Adaptation.	Water Stewardship Reporting Count		

GRI Topic / Disclosure Routing

Reference	Official name	Routing Relevance
GRI 303	Water and Effluents	Very High
GRI 2-3	Reporting Period, Frequency and Contact Point	High
GRI 2-29	Approach to Stakeholder Engagement	High

B11 — Sustainable Finance & Green Investment Participation

B11-1 — ESG Fund Registration

Participation domain: Governance & Institutional Participation | **Activity category:** Carbon Data, Finance, Insurance & Governance

IFRS S1 Direct Mapping

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

IFRS S2 Direct Mapping

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

SASB Direct Mapping via SICS

Disclosure topic	Potential supporting metric	Activity metric	Potential sectors
Integration of ESG Factors in Investment Management	Green Investment Disclosure Count		Asset Management & Custody Activities, Commercial Banks, Investment Banking & Brokerage, Insurance, Consumer Finance, Pension Funds.
Business Ethics	Sustainable Finance Report Count		
Systematic Risk Management.	ESG Portfolio Disclosure Count		

Disclosure topic	Potential supporting metric	Activity metric	Potential sectors
	Climate Finance Reporting Count		

GRI Topic / Disclosure Routing

Reference	Official name	Routing Relevance
GRI 201	Economic Performance	High
GRI 2-29	Approach to Stakeholder Engagement	High
GRI 2-3	Reporting Period, Frequency and Contact Point	High

B11-2 — Sustainable Loan Issuance

Participation domain: Governance & Institutional Participation **|** **Activity category:** Carbon Data, Finance, Insurance & Governance

IFRS S1 Direct Mapping

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

IFRS S2 Direct Mapping

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

SASB Direct Mapping via SICS

Disclosure topic	Potential supporting metric	Activity metric	Potential sectors
Integration of ESG Factors in Financing Activities	ESG Financing Activity Count		Commercial Banks, Investment Banking & Brokerage, Asset Management, Insurance, Consumer Finance, Development Finance.
Climate Risk Management	Sustainable Loan Count		
Capital Allocation.	ESG-linked Financing Count		
	Sustainable Capital Allocation Count		

GRI Topic / Disclosure Routing

Reference	Official name	Routing Relevance
GRI 201	Economic Performance	High
GRI 203	Indirect Economic Impacts	High
GRI 2-6	Activities, Value Chain and Business Relationships	Medium

B11-3 — Green Finance Participation

Participation domain: Governance & Institutional Participation | **Activity category:** Carbon Data, Finance, Insurance & Governance

IFRS S1 Direct Mapping

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

IFRS S2 Direct Mapping

Reference	Official name	Routing Relevance
S2.22	Climate-related Strategy and Decision-making	Very High
S2.23	Climate-related Risks and Opportunities	Very High
S2.24	Climate Resilience	High

Reference	Official name	Routing Relevance
S2.27	Climate-related Metrics and Targets	Medium

SASB Direct Mapping via SICS

Disclosure topic	Potential supporting metric	Activity metric	Potential sectors
Climate Risk Management	Green Insurance Policy Count		Insurance, Reinsurance, Asset Management, Commercial Banks, Utilities, Infrastructure, Agriculture.
Environmental Risk Management	Sustainable Insurance Program Count		
Insurance Underwriting.	Climate Risk Coverage Count		
	Environmental Liability Policy Count		

GRI Topic / Disclosure Routing

Reference	Official name	Routing Relevance
GRI 201	Economic Performance	Medium
GRI 203	Indirect Economic Impacts	High
GRI 2-6	Activities, Value Chain and Business Relationships	Medium

B11-4 — Financial ESG Disclosure

Participation domain: Governance & Institutional Participation | **Activity category:** Carbon Data, Finance, Insurance & Governance

IFRS S1 Direct Mapping

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

IFRS S2 Direct Mapping

Reference	Official name	Routing Relevance
S2.22	Climate-related Strategy and Decision-making	Very High
S2.23	Climate-related Risks and Opportunities	Very High
S2.27	Climate-related Metrics and Targets	High
S2.29	Greenhouse Gas Emissions	Medium

SASB Direct Mapping via SICS

Disclosure topic	Potential supporting metric	Activity metric	Potential sectors
Integration of ESG Factors in Investment Management	Carbon Finance Product Count		Asset Management & Custody Activities, Investment Banking & Brokerage, Commercial Banks, Insurance, Carbon Market Operators, Development Finance, Infrastructure Finance.
Carbon Markets	Carbon Trading Activity Count		
Sustainable Finance.	Carbon Asset Management Count		
	Climate Finance Participation Count		

GRI Topic / Disclosure Routing

Reference	Official name	Routing Relevance
GRI 305 (2016; TRANSITION)	Emissions	High
GRI 201	Economic Performance	High
GRI 2-29	Approach to Stakeholder Engagement	Medium

B12 — Insurance Governance & Trust Protection Participation

B12-1 — Insurance Policy Listing

Participation domain: Governance & Institutional Participation **|** **Activity category:** Carbon Data, Finance, Insurance & Governance

IFRS S1 Direct Mapping

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

IFRS S2 Direct Mapping

Reference	Official name	Routing Relevance
S2.23	Climate-related Risks and Opportunities	High
S2.24	Climate Resilience	High
S2.27	Climate-related Metrics and Targets	Medium

SASB Direct Mapping via SICS

Disclosure topic	Potential supporting metric	Activity metric	Potential sectors
Risk Management	Insurance Policy Registration Count		Insurance, Financial Services, Healthcare, Manufacturing, Utilities, Real Estate, Transportation.
Business Continuity	Coverage Activation Count		
Climate Risk Management	ESG Insurance Enrollment Count		
Employee Welfare	Risk Protection Program Count		
Environmental Liability			
Insurance Governance.			

GRI Topic / Disclosure Routing

Reference	Official name	Routing Relevance
GRI 2-24	Embedding Policy Commitments	High
GRI 2-27	Compliance with Laws and Regulations	Medium
GRI 403	Occupational Health and Safety	Medium

B12-2 — Risk Protection

Participation domain: Governance & Institutional Participation **|** **Activity category:** Carbon Data, Finance, Insurance & Governance

IFRS S1 Direct Mapping

Reference	Official name	Routing Relevance
S1.21	Governance Processes, Controls and Procedures	Very High
S1.22	Oversight of Sustainability-related Risks and Opportunities	Very High
S1.23	Integration into Decision-making	High
S1.46	Metrics Used by the Entity to Measure and Monitor Sustainability-related Risks	High

IFRS S2 Direct Mapping

Reference	Official name	Routing Relevance
S2.23	Climate-related Risks and Opportunities	Very High
S2.24	Climate Resilience	Very High
S2.22	Climate-related Strategy and Decision-making	High
S2.27	Climate-related Metrics and Targets	Medium

SASB Direct Mapping via SICS

Disclosure topic	Potential supporting metric	Activity metric	Potential sectors
Risk Management	Risk Protection Activity Count		Insurance, Financial Services, Utilities, Manufacturing, Transportation, Healthcare, Infrastructure.
Climate Risk Management	Coverage Activation Count		
Business Continuity	Resilience Program Count		
Employee Welfare	Stakeholder Protection Count		
Operational Resilience			
Insurance Governance.			

GRI Topic / Disclosure Routing

Reference	Official name	Routing Relevance
GRI 2-24	Embedding Policy Commitments	High

Reference	Official name	Routing Relevance
GRI 2-27	Compliance with Laws and Regulations	Medium
GRI 403	Occupational Health and Safety	Medium
GRI 201	Economic Performance	Medium

B12-3 — Claim Verification

Participation domain: Governance & Institutional Participation **|** **Activity category:** Carbon Data, Finance, Insurance & Governance

IFRS S1 Direct Mapping

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

IFRS S2 Direct Mapping

Reference	Official name	Routing Relevance
S2.21	Governance of Climate-related Risks and Opportunities	High
S2.22	Climate-related Strategy and Decision-making	Medium
S2.27	Climate-related Metrics and Targets	Medium

SASB Direct Mapping via SICS

Disclosure topic	Potential supporting metric	Activity metric	Potential sectors
Business Ethics	Internal Audit Count		Financial Services, Insurance, Manufacturing, Healthcare, Utilities, Technology, Transportation.
Risk Management	Control Review Count		
Internal Controls	Governance Assessment Count		
Regulatory Compliance	Compliance Monitoring Count		
Enterprise Resilience			

Disclosure topic	Potential supporting metric	Activity metric	Potential sectors
Governance Systems.			

GRI Topic / Disclosure Routing

Reference	Official name	Routing Relevance
GRI 2-9	Governance Structure and Composition	High
GRI 2-12	Role of the Highest Governance Body in Overseeing Impacts	High
GRI 2-27	Compliance with Laws and Regulations	High
GRI 2-26	Mechanisms for Seeking Advice and Raising Concerns	Medium

B12-4 — Reinsurance Collaboration

Participation domain: Governance & Institutional Participation **|** **Activity category:** Carbon Data, Finance, Insurance & Governance

IFRS S1 Direct Mapping

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

IFRS S2 Direct Mapping

Reference	Official name	Routing Relevance
S2.23	Climate-related Risks and Opportunities	Very High
S2.24	Climate Resilience	Very High
S2.22	Climate-related Strategy and Decision-making	High
S2.27	Climate-related Metrics and Targets	Medium

SASB Direct Mapping via SICS

Disclosure topic	Potential supporting metric	Activity metric	Potential sectors
Risk Management	Reinsurance Collaboration Count		Insurance, Reinsurance, Financial Services, Infrastructure, Utilities, Agriculture, Real Estate.
Insurance and Reinsurance	Risk-sharing Agreement Count		
Climate Risk Management	Climate-risk Partnership Count		
Business Continuity	ESG Insurance Cooperation Count		
Systemic Risk Management			
Stakeholder Protection.			

GRI Topic / Disclosure Routing

Reference	Official name	Routing Relevance
GRI 2-6	Activities, Value Chain and Business Relationships	High
GRI 2-24	Embedding Policy Commitments	Medium
GRI 2-27	Compliance with Laws and Regulations	Medium
GRI 201	Economic Performance	Medium

B13 — Waste Management & Circular Economy Participation

B13-1 — Waste Classification & Reporting

Participation domain: Operational Participation **|** **Activity category:** Energy, Manufacturing, Water & Waste

IFRS S1 Direct Mapping

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

IFRS S2 Direct Mapping

Reference	Official name	Routing Relevance
S2.23	Climate-related Risks and Opportunities	Medium
S2.27	Climate-related Metrics and Targets	Medium

SASB Direct Mapping via SICS

Disclosure topic	Potential supporting metric	Activity metric	Potential sectors
Waste Management	Waste Classification Activity Count	Supplier Sourcing Volume	Chemicals, Food & Beverage, Manufacturing, Semiconductors, Logistics, Utilities
Hazardous Materials Management	Waste Reporting Submission Count	Supplier Material Compliance Rate	
Resource Efficiency	Waste Inventory Record Count		
Environmental Footprint Management	Circular Economy Reporting Count		
Circular Economy	Environmental Governance Activity Count		
Operational Sustainability			

GRI Topic / Disclosure Routing

Reference	Official name	Routing Relevance
GRI 306	Waste	Very High
GRI 301	Materials	High
GRI 2-6	Activities, Value Chain and Business Relationships	High

B13-2 — Recycling Tracking

Participation domain: Operational Participation **|** **Activity category:** Energy, Manufacturing, Water & Waste

IFRS S1 Direct Mapping

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

Reference	Official name	Routing Relevance
S1.45	Metrics and Targets Used to Measure and Monitor Sustainability-related Risks and Opportunities	High
S1.46	Metrics Used to Measure and Monitor Sustainability-related Risks and Opportunities	High

IFRS S2 Direct Mapping

Reference	Official name	Routing Relevance
S2.23	Climate-related Risks and Opportunities	Medium
S2.27	Climate-related Metrics and Targets	Medium

SASB Direct Mapping via SICS

Disclosure topic	Potential supporting metric	Activity metric	Potential sectors
Waste Management	Recycling Activity Count	Supplier Sourcing Volume	Manufacturing, Chemicals, Food & Beverage, Logistics, Utilities, Real Estate, Consumer Goods
Resource Efficiency	Material Recovery Record Count	Supplier Material Compliance Rate	
Circular Economy	Resource Recovery Program Count		
Materials Sourcing	Recycling Disclosure Count		
Environmental Footprint Management	Circular Economy Participation Count		
Operational Sustainability			

GRI Topic / Disclosure Routing

Reference	Official name	Routing Relevance
GRI 306	Waste	Very High
GRI 301	Materials	Very High
GRI 3 (2021; GOVERNANCE CONTROL)	Material Topics governance control; exact 3-1, 3-2 or 3-3 route requires entity review	Medium

B13-3 — Harmless Treatment

Participation domain: Operational Participation **|** **Activity category:** Energy, Manufacturing, Water & Waste

IFRS S1 Direct Mapping

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

IFRS S2 Direct Mapping

Reference	Official name	Routing Relevance
S2.23	Climate-related Risks and Opportunities	Medium
S2.27	Climate-related Metrics and Targets	Medium

SASB Direct Mapping via SICS

Disclosure topic	Potential supporting metric	Activity metric	Potential sectors
Water Management	Wastewater Treatment Activity Count	Supplier Sourcing Volume	Chemicals, Food & Beverage, Semiconductors, Utilities, Mining & Metals, Industrial Machinery
Environmental Footprint Management	Water Quality Management Count	Supplier Material Compliance Rate	
Ecological Impacts	Pollution Prevention Initiative Count		
Operational Efficiency	Treatment Facility Operation Count		
Pollution Prevention	Environmental Compliance Activity Count		
Business Resilience			

GRI Topic / Disclosure Routing

Reference	Official name	Routing Relevance
GRI 303	Water and Effluents	Very High
GRI 2-27 (2021; CURRENT; CONDITIONAL)	Compliance with laws and regulations; activate only where the evidence supports the requirement	High
GRI 306	Waste	Medium

B13-4 — Reuse Certification

Participation domain: Operational Participation | **Activity category:** Energy, Manufacturing, Water & Waste

IFRS S1 Direct Mapping

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

IFRS S2 Direct Mapping

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

SASB Direct Mapping via SICS

Disclosure topic	Potential supporting metric	Activity metric	Potential sectors
Resource Efficiency	Reuse Certification Count	Supplier Sourcing Volume	Manufacturing, Consumer Goods, Packaging, Logistics, Retail, Electronics, Industrial Goods
Circular Economy	Circular Economy Certification Count	Supplier Material Compliance Rate	
Waste Management	Material Reuse Activity Count		
Product Lifecycle Management	Product Life-extension Program Count		
Materials Sourcing	Resource Recovery Certification Count		
Environmental Footprint Management			

GRI Topic / Disclosure Routing

Reference	Official name	Routing Relevance
GRI 301	Materials	Very High
GRI 306	Waste	High
GRI 3 (2021; GOVERNANCE CONTROL)	Material Topics governance control; exact 3-1, 3-2 or 3-3 route requires entity review	Medium

B14 — ESG Risk Governance & Internal Control Participation

B14-1 — ESG Risk Governance Framework

Participation domain: Governance & Institutional Participation **|** **Activity category:** Carbon Data, Finance, Insurance & Governance

IFRS S1 Direct Mapping

Reference	Official name	Routing Relevance
S1.21	Governance Processes, Controls and Procedures	Very High
S1.22	Oversight of Sustainability-related Risks and Opportunities	Very High
S1.23	Integration into Decision-Making	Very High
S1.24	Governance Responsibilities	High

IFRS S2 Direct Mapping

Reference	Official name	Routing Relevance
S2.21	Governance of Climate-related Risks and Opportunities	Very High
S2.22	Climate-related Strategy and Decision-making	High
S2.23	Climate-related Risks and Opportunities	High

SASB Direct Mapping via SICS

Disclosure topic	Potential supporting metric	Activity metric	Potential sectors
Governance of Sustainability Risks	ESG Governance Framework Count	Supplier Sourcing Volume	Financial Services, Manufacturing, Utilities, Healthcare, Technology, Transportation, Consumer Goods

Disclosure topic	Potential supporting metric	Activity metric	Potential sectors
Business Ethics	Governance Policy Count	Supplier Material Compliance Rate	
Risk Management	ESG Committee Establishment Count		
Enterprise Resilience	Risk Governance Program Count		
Regulatory Compliance			
Internal Controls			

GRI Topic / Disclosure Routing

Reference	Official name	Routing Relevance
GRI 2-9	Governance Structure and Composition	Very High
GRI 2-12	Role of the Highest Governance Body in Overseeing Impacts	Very High
GRI 2-13	Delegation of Responsibility for Managing Impacts	High
GRI 2-14	Role of the Highest Governance Body in Sustainability Reporting	High

B14-2 — Green Asset Allocation Policy

Participation domain: Governance & Institutional Participation **|** **Activity category:** Carbon Data, Finance, Insurance & Governance

IFRS S1 Direct Mapping

Reference	Official name	Routing Relevance
S1.21	Governance Processes, Controls and Procedures	Very High
S1.22	Oversight of Sustainability-related Risks and Opportunities	Very High
S1.23	Integration into Decision-Making	Very High
S1.25	Strategy and Resource Allocation Decisions	Very High

IFRS S2 Direct Mapping

Reference	Official name	Routing Relevance
S2.22	Climate-related Strategy and Decision-making	Very High
S2.23	Climate-related Risks and Opportunities	High

Reference	Official name	Routing Relevance
S2.24	Climate Resilience	Medium
S2.27	Climate-related Metrics and Targets	Medium

SASB Direct Mapping via SICS

Disclosure topic	Potential supporting metric	Activity metric	Potential sectors
Sustainable Finance	Sustainable Investment Policy Count	Supplier Sourcing Volume	Asset Management, Commercial Banks, Investment Banking, Insurance, Pension Funds, Financial Services, Development Finance
Investment Governance	Green Allocation Policy Count	Supplier Material Compliance Rate	
Capital Allocation	ESG Portfolio Governance Count		
Risk Management	Sustainable Asset Allocation Review Count		
Climate Finance			
ESG Integration			

GRI Topic / Disclosure Routing

Reference	Official name	Routing Relevance
GRI 2-12	Role of the Highest Governance Body in Overseeing Impacts	High
GRI 2-13	Delegation of Responsibility for Managing Impacts	High
GRI 201	Economic Performance	Medium
GRI 203	Indirect Economic Impacts	Medium

B14-3 — Net-Zero Commitments & Roadmaps

Participation domain: Governance & Institutional Participation **|** **Activity category:** Carbon Data, Finance, Insurance & Governance

IFRS S1 Direct Mapping

Reference	Official name	Routing Relevance
S1.22	Oversight of Sustainability-related Risks and Opportunities	Very High
S1.23	Integration into Decision-Making	Very High
S1.25	Strategy and Resource Allocation Decisions	Very High

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

IFRS S2 Direct Mapping

Reference	Official name	Routing Relevance
S2.21	Governance of Climate-related Risks and Opportunities	Very High
S2.22	Climate-related Strategy and Decision-making	Very High
S2.23	Climate-related Risks and Opportunities	Very High
S2.24	Climate Resilience	High
S2.27	Climate-related Metrics and Targets	Very High

SASB Direct Mapping via SICS

Disclosure topic	Potential supporting metric	Activity metric	Potential sectors
Climate Strategy	Net-Zero Commitment Count	Supplier Sourcing Volume	Energy, Utilities, Financial Services, Manufacturing, Transportation, Real Estate, Consumer Goods
Climate Risk Management	Climate Roadmap Count	Supplier Material Compliance Rate	
Greenhouse Gas Emissions	Transition Plan Count		
Business Resilience	Climate Governance Review Count		
Energy Management			
Sustainable Finance			

GRI Topic / Disclosure Routing

Reference	Official name	Routing Relevance
GRI 2-12	Role of the Highest Governance Body in Overseeing Impacts	High
GRI 2-14	Role of the Highest Governance Body in Sustainability Reporting	High
GRI 305 (2016; TRANSITION)	Emissions	Very High
GRI 3 (2021; GOVERNANCE CONTROL)	Material Topics governance control; exact 3-1, 3-2 or 3-3 route requires entity review	Medium

B14-4 — Internal Control & Audit Tracking

Participation domain: Governance & Institutional Participation **|** **Activity category:** Carbon Data, Finance, Insurance & Governance

IFRS S1 Direct Mapping

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

IFRS S2 Direct Mapping

Reference	Official name	Routing Relevance
S2.21	Governance of Climate-related Risks and Opportunities	High
S2.22	Climate-related Strategy and Decision-making	Medium
S2.27	Climate-related Metrics and Targets	Medium

SASB Direct Mapping via SICS

Disclosure topic	Potential supporting metric	Activity metric	Potential sectors
Business Ethics	Internal Audit Count	Supplier Sourcing Volume	Financial Services, Insurance, Manufacturing, Healthcare, Utilities, Technology, Transportation
Risk Management	Control Review Count	Supplier Material Compliance Rate	
Internal Controls	Governance Assessment Count		
Regulatory Compliance	Compliance Monitoring Count		
Enterprise Resilience			
Governance Systems			

GRI Topic / Disclosure Routing

Reference	Official name	Routing Relevance
GRI 2-9	Governance Structure and Composition	High

Reference	Official name	Routing Relevance
GRI 2-12	Role of the Highest Governance Body in Overseeing Impacts	High
GRI 2-27	Compliance with Laws and Regulations	High
GRI 2-26	Mechanisms for Seeking Advice and Raising Concerns	Medium

PART 3 - GRI VERSION, MATERIALITY AND RELEASE CONTROLS

3.1 Controlled 2026 baseline and transition

GRI 101: Biodiversity 2024 is the current biodiversity baseline. Active GRI 304 routes are prohibited. GRI 302: Energy 2016 and the applicable GRI 305: Emissions 2016 routes remain transition-controlled for the 2026 baseline unless an authorized early-adoption decision activates GRI 102: Climate Change 2025 or GRI 103: Energy 2025. Current and early-adopted routes must not be mixed without a documented version decision.

3.2 Materiality and disclosure boundary

Every task-level GRI route in these Guidelines is a candidate route. It does not independently determine a material topic, satisfy a GRI disclosure, establish reporting in accordance with the GRI Standards, or create an assurance, certification or endorsement conclusion. GRI 3 references are governance controls unless an exact disclosure candidate is separately justified.

3.3 Release control

Release requires exact source and version validation, GRI impact-materiality review, applicable Sector Standard assessment, disclosure-level review, evidence-lineage review, content-index and omission controls, human approval and reproducibility. A RELEASED state is internal only.

Terms of Use for End Users

6. The Foundation reserves the right to make additional charges for use otherwise than in accordance with these Terms.
7. Users shall not remove or obscure, or attempt to remove or obscure, any copyright notice, disclaimer or technical measure protecting the Foundation’s IP or this resource.
8. If any user breaches these Terms, their right to use this resource terminates immediately.
9. For further information, contact permissions@ifrs.org.

Version and Governance Note

Mappings inherit the source MME version and must be revalidated when IFRS Sustainability Disclosure Standards, SASB Standards, SICS classifications, GRI Standards, the MME methodology, or task evidence rules are revised. Change control must preserve the prior mapping, effective date, reviewer and rationale.

CLOSING GOVERNANCE STATEMENT

External Status Statement

The external status of these Guidelines shall be determined solely by formal publications or announcements issued by the relevant standard-setting or regulatory bodies.

Official GRI Standards and official GRI interpretations remain the controlling GRI sources. EMJ.NEXUS controls only its internal interoperability, evidence-lineage, decision-state and release procedures.