

EMJ.NEXUS

INSTITUTIONAL GUIDE SERIES

128 MME MAPPING

IFRS ISSB + SASB
DIRECT MAPPING

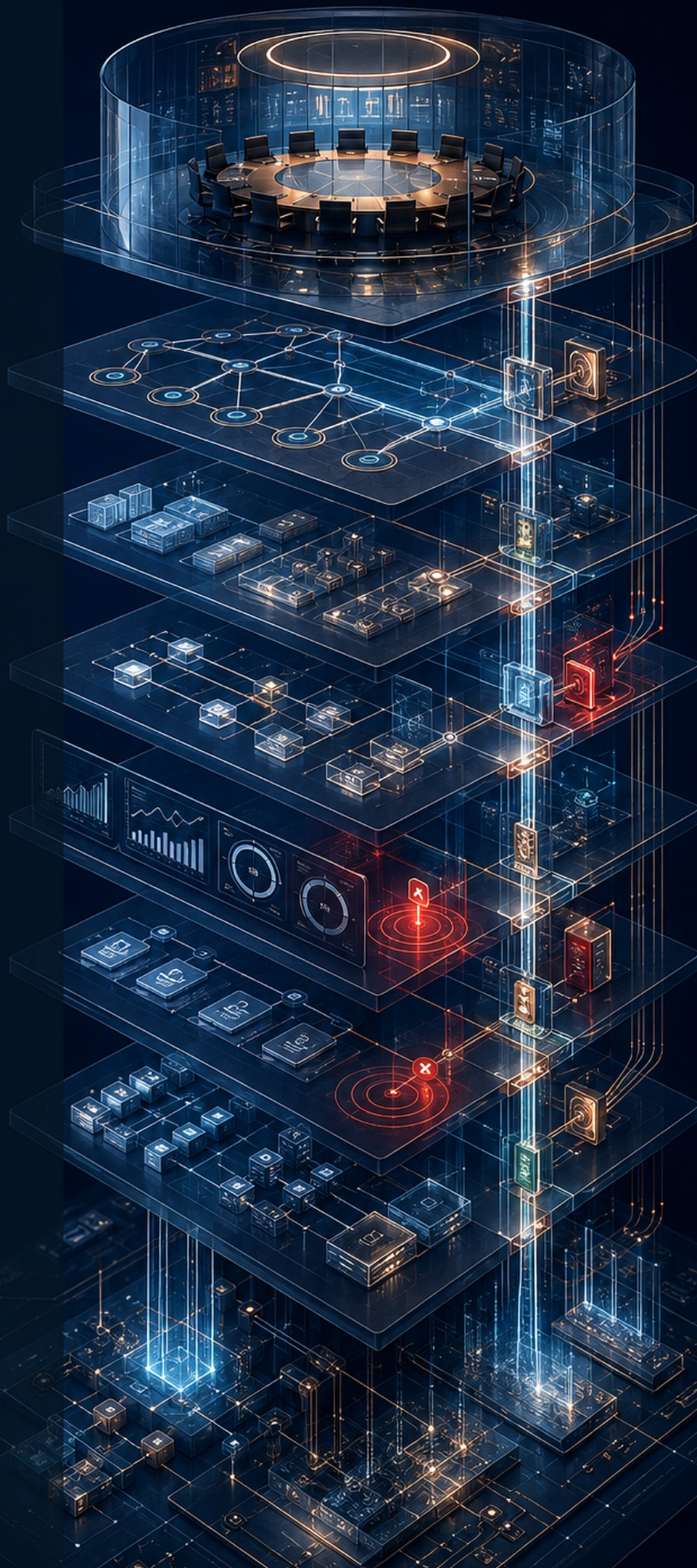
COSO DIRECT MAPPING
GUIDELINES

From Participation to Evidence.
From Evidence to Trust.

DMG04 / COSO

PUBLICATION MASTER v1.0

EMJ.LIFE



128 MME MAPPING

IFRS ISSB + SASB — COSO

DIRECT MAPPING GUIDELINES

From Participation to Evidence. From Evidence to Trust.
Governance-controlled internal-control, ERM and evidence edition

IFRS ISSB + SASB Level III Governed Evidence Environment

Control field	Value
Document code	EMJ-NEXUS-128-MME-IFRS-ISSB-SASB-COSO-DMG-2026
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Governing Governance Master	EMJ-COSO-ISSB-SASB-INTEGRATION-2026-MASTER v1.1
Coverage	128/128 canonical MME tasks: A01-1 through B14-4
Controlled relationship	Candidate COSO control-support routing; no effectiveness, compliance or assurance conclusion
Effective status	FINAL — Controlled internal Guidelines
Document owner	EMJ.NEXUS Governance

AUTHORITY RULE Official COSO publications control COSO concepts and guidance. Official IFRS Foundation publications control IFRS S1, IFRS S2, SASB Standards and SICS. These Guidelines control EMJ.NEXUS internal task-level mapping, routing, evidence and release procedures only.

DIRECT-MAPPING QUALIFIER “Direct Mapping” identifies a controlled EMJ.NEXUS routing product. Every task-level COSO link is classified as CONTROL-SUPPORT, ANALOGOUS-RELATIONSHIP, ENTITY-DETERMINATION or NO-DEFAULT-ROUTE. It is not an official COSO crosswalk and does not establish that a control is present, functioning or effective.

DOCUMENT MAP

- Part 0 — Purpose, authority, scope and controlled terminology
- Part 1 — Source architecture, mapping method and schema contract
- Part 2 — 128 task-level COSO candidate routes
- Part 3 — Implementation workflow, release gates and change control
- Appendices — Official sources, controlled vocabulary, logical-extension groups and coverage summary

CONTROLLED USE Use these Guidelines after a canonical MME evidence object exists. They route task-level evidence toward candidate COSO control-support relationships; they do not reverse-engineer evidence from a desired control or disclosure claim.

PUBLICATION IDENTITY

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ABOUT THE PUBLISHER

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Publisher profile	Controlled institutional value
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Publication function	Independent development, governance and release of evidence-infrastructure methodologies, mappings and controlled institutional guides
Institutional registry	https://www.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.

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- 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.

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PART 0 — PURPOSE, AUTHORITY AND SCOPE

0.1 Purpose and Authority

The purpose of these Guidelines is to translate the requirements, control principles and decision boundaries established by EMJ-COSO-ISSB-SASB-INTEGRATION-2026-MASTER v1.1 into consistent, traceable and operational rules for COSO mapping, routing, classification, validation and implementation activities 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; and (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, control design, operating effectiveness or assurance conclusions. Such determinations must be completed by the appropriately authorised entity or responsible decision-maker under the applicable framework, reporting boundary, materiality lens, jurisdiction and reporting period.

In relation to external standards and frameworks, these Guidelines provide non-authoritative implementation support only. They do not constitute official guidance, interpretation, endorsement, certification, assurance conclusions or legal advice issued or recognised by COSO, the IFRS Foundation or another relevant body. Any official citation, adoption or recognition shall be determined solely by reference to documents or announcements formally issued by the relevant 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.

0.2 Scope

- 128 canonical MME tasks from A01-1 through B14-4 and their governed evidence objects.
- Candidate COSO ICIF, ERM, ICSR, GenAI and board-governance support relationships kept in separate namespaces.
- Controlled IFRS S1/S2 source-area connections and SASB/SICS entity-determination boundaries.
- Evidence roles, route states, quality ratings, version lineage, review and internal release controls.

0.3 Scope exclusions

- No automated conclusion that ICIF components or principles are present and functioning or that components operate together.
- No entity-level conclusion on ERM, risk appetite, control design, operating effectiveness, deficiency severity, materiality, compliance or assurance.
- No presumption that a task must have an ERM, board-governance, GenAI, IFRS S2 or SASB route.
- No replacement of entity governance, ERP, accounting, internal audit, external assurance or legal systems.

0.4 Order of authority

Priority	Authority layer	Control effect
1	Applicable laws and regulatory requirements	Control legal obligations and entity-specific regulatory conclusions.
2	Official COSO and IFRS Foundation publications	Control official concepts, requirements, guidance, versions, identifiers and terminology.
3	EMJ-COSO-ISSB-SASB-INTEGRATION-2026-MASTER v1.1	Controls internal source selection, framework separation, routing, evidence, decision states and release gates.
4	These COSO Direct Mapping Guidelines	Translate the master into task-level candidate routes and operational controls.
5	MME documents, registries and machine-readable outputs	Must conform to levels 1–4 and preserve immutable version lineage.

INDEPENDENT PUBLICATION CONTROL

EMJ.NEXUS IFRS ISSB + SASB Direct Mapping Guide

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PRE-PUBLICATION NOTICE RECORD

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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.

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The mappings identify potential relationships between evidence tasks and internal control or risk management concepts. A mapped task, control reference or evidence record does not establish that a control is appropriately designed, implemented or operating effectively, or that an internal control or enterprise risk management system is effective.

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0.5 Controlled interpretation of Final Verified

VERIFICATION QUALIFIER “Final Verified” means that EMJ.NEXUS completed internal source, namespace, structure, consistency, coverage and render checks for this release. It does not mean that COSO, the IFRS Foundation, an auditor or another external body has reviewed, approved, certified or endorsed the Guidelines.

PART 1 — MAPPING METHOD AND CONTROL CONTRACT

1.1 Framework separation

Namespace	Controlled use	Task-level boundary
ICIF	Five components and seventeen principles	Candidate control-support only; entity concludes design and effectiveness.
ERM	Five ERM components and twenty principles	Kept separate from ICIF; route only where strategy, risk or performance context is supported.
ICSR	2023 sustainability-reporting application of ICIF	Not a sixth ICIF component and not a separate control framework.
GENAI	2026 guidance using eight capability types	No default route; activates only when an actual GenAI capability is used.
CG-BOARD	2026 directional board-oversight guidance	No default task route; entity governance authority controls applicability.
IFRS-SOURCE	IFRS S1/S2 disclosure-source areas	COSO supports processes and information; never determines materiality or compliance.
SASB-SOURCE	SICS, SASB Standard, topic and metric objects	Keep objects separate; entity selects industry and determines applicability.

1.2 Relationship, route and quality controls

Control	Values used in these Guidelines	Restriction
Relationship	CONTROL-SUPPORT; ANALOGOUS-RELATIONSHIP; ENTITY-DETERMINATION	Never relabel an EMJ implementation choice as an official requirement.
Route state	CANDIDATE-ROUTE; NO-DEFAULT-ROUTE; REASSESSMENT-REQUIRED; RELEASED	A released record may still contain a candidate route or a no-route result.
Routing Relevance	HIGH; MEDIUM; CONDITIONAL; NO-DEFAULT-ROUTE	Relationship strength only; not materiality or effectiveness.
Evidence Sufficiency	NOT-ASSESSED; INSUFFICIENT; PARTIAL; SUFFICIENT-FOR-DEFINED-ROLE	For a named role, boundary and period only.
Assurance Readiness	NOT-ASSESSED; NOT-READY; READY-FOR-CONTROL-TEST; CONTROL-TESTED	Internal process state; never an assurance opinion.

1.3 Mapping-basis and limitation codes

Code	Controlled meaning
MB-GOV	Governance, accountability, competence, authority or oversight evidence
MB-RISK	Objective, risk, fraud or significant-change evidence
MB-CONTROL	Defined execution, authorisation, validation or verification activity
MB-TECH	Technology access, change, configuration, processing or data-control evidence
MB-POLICY	Policy or procedure deployment and execution evidence
MB-INFO	Source, lineage, completeness, accuracy, timeliness or quality information
MB-COMM-IN	Controlled internal communication, responsibility or escalation evidence
MB-COMM-EX	Controlled external communication or inbound/outbound information evidence
MB-MONITOR	Ongoing or separate evaluation, review or performance-monitoring evidence
MB-DEFICIENCY	Finding, exception, remediation, retest or deficiency-communication evidence
L-ENTITY-CONTROL	Entity must confirm objective, risk, owner, design, period, criteria, test result and conclusion
A-ERM-ENTITY	Activate only after an authorised entity links the evidence to strategy, objective-setting, risk or performance processes
A-ICSR-REPORTING	Activate only when the evidence enters sustainability activities or sustainability-reporting controls
A-GENAI-ACTUAL	Activate only when an actual GenAI capability, model/service, version, configuration, reliance and human review are controlled
A-CG-BOARD	Activate only when an authorised governing body uses the evidence within its oversight responsibilities
L-MAT-ENTITY	COSO may support process and information controls; materiality, applicability and compliance remain entity determinations
L-SASB-ENTITY	Current SICS, SASB Standard, topic and metric must remain separate objects and receive entity applicability review

1.4 38-field physical interface and 17-group logical extension

The canonical 38-field physical interface remains controlling. These Guidelines do not add, delete or rename physical fields. COSO information is stored through an approved crosswalk to seventeen logical control groups; a future physical-schema change requires formal versioning and release approval.

Group	Logical control extension
01	Record identity
02	Official source locator
03	Effective status
04	Framework domain
05	Framework element
06	Relationship classification

Group	Logical control extension
07	Entity decision control
08	Risk and control identity
09	Disclosure-source link
10	Industry-source link
11	Materiality control
12	Evidence role
13	Evidence lineage
14	Boundary
15	Testing and deficiency
16	Quality ratings
17	Review and release

1.5 Task-level record contract

1. Start from the canonical task and evidence object, not from a desired COSO or disclosure conclusion.
2. Use the exact official namespace and identifier; Principle 14 is internal communication and Principle 15 is external communication.
3. Record relationship type, route state, relevance, mapping basis, limitation and entity activation condition.
4. Keep ICIF, ERM, ICSR, GenAI and CG-BOARD routes distinct; preserve NO-DEFAULT-ROUTE when a route is unsupported.
5. Rate Routing Relevance, Evidence Sufficiency and Assurance Readiness independently.
6. Release only after source, schema, evidence, claims, version and human-review gates pass.

1.6 Module coverage

Module	Module name	Tasks
A01	Exhibition Participation	4
A02	Charity Activities	4
A03	Campus Module	4
A04	Employee ESG Tasks Module	4
A05	Digital Conference Participation	4
A06	Remote Work Participation	4
A07	Business Travel Participation	4
A08	Green Dining Module	12
A09	Healthy Living Participation	4

Module	Module name	Tasks
A10	E-commerce Logistics Participation	4
A11	Cultural Activities Participation	4
A12	Sustainable Accommodation & Responsible Tourism Participation	4
A13	EV Leasing Participation	4
A14	Public Transport Module	4
A15	Community Sustainability Engagement & Awareness Participation	4
A16	Service Upgrade Module	4
B01	Sustainable Supply Chain Governance & Supplier Participation	4
B02	Sustainable Procurement & Responsible Purchasing Participation	4
B03	Energy-Efficient Equipment Participation	4
B04	Food Supply Chain Participation	4
B05	Renewable Energy & Low-Carbon Energy Participation	4
B06	Carbon Inventory & Emissions Data Participation	4
B07	ESG Compliance & Sustainability Documentation Participation	4
B08	Manufacturing Energy Efficiency & Process Optimization Participation	4
B09	Supply Chain Audit & Compliance Verification Participation	4
B10	Water Conservation & Resource Stewardship Participation	4
B11	Sustainable Finance & Green Investment Participation	4
B12	Insurance Governance & Trust Protection Participation	4
B13	Waste Management & Circular Economy Participation	4
B14	ESG Risk Governance & Internal Control Participation	4

PART 2 — 128 TASK-LEVEL COSO CANDIDATE ROUTES

READING RULE Each task record is a released internal guideline entry containing candidate routes, no-route states and entity-determination boundaries. **RELEASED** describes the record, not the COSO applicability or effectiveness of an entity control.

MODULE A01 | Exhibition Participation

A01-1 — Green Ticket

Task identity	Objective	Evidence role(s)	Mapping state
Event Participation Events & Public Engagement	ICIF-OBJ-OPS — Operations	CONTROL-OPERATION	CANDIDATE-ROUTE

Objective basis: Candidate evidence concerning execution, participation, resource use or operational performance.

Candidate ICIF control-support routes

ICIF component	Principle	Relationship	Route state	Relevance	Basis / limit
Control Activities	ICIF-P10 — Control activities	CONTROL-SUPPORT	CANDIDATE-ROUTE	MEDIUM	MB-CONTROL / L-ENTITY-CONTROL
Information & Communication	ICIF-P13 — Relevant, quality information	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-INFO / L-ENTITY-CONTROL
Information & Communication	ICIF-P14 — Internal communication	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-COMM-IN / L-ENTITY-CONTROL
Information & Communication	ICIF-P15 — External communication	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-COMM-EX / L-ENTITY-CONTROL
Monitoring Activities	ICIF-P16 — Ongoing and/or separate evaluations	CONTROL-SUPPORT	CANDIDATE-ROUTE	MEDIUM	MB-MONITOR / L-ENTITY-CONTROL

ICIF limitation: Routes normalize the source MME candidate mappings to official ICIF identifiers. They do not establish that the principle is present and functioning or that the five components operate together.

Separated COSO-domain states

Domain	Official element / focus	Relationship / route state	Relevance	Activation code
ERM	—	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-ERM-ENTITY
ICSR	ICSR 2023 — Control Activities, Information & Communication, Monitoring Activities	CONTROL-SUPPORT / CANDIDATE-ROUTE	CONDITIONAL	A-ICSR-REPORTING
GENAI	GENAI-CAP-01–08 only if an actual capability is used	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-GENAI-ACTUAL
CG-BOARD	—	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-CG-BOARD

IFRS ISSB and SASB source connection

Domain	Source area / object	Controlled range / vintage	Relationship / state	Boundary code
IFRS-SOURCE	Metrics and targets	IFRS S1.45–53 —	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-MAT-ENTITY
SASB-SOURCE	SICS / SASB Standard / topic / metric	Current official source required	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY

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

Claims boundary: No control-effectiveness, COSO-compliance, IFRS-compliance, SASB-completeness, audit-readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE A01 | Exhibition Participation

A01-2 — Public-Welfare Interaction

Task identity	Objective	Evidence role(s)	Mapping state
Event Participation Events & Public Engagement	ICIF-OBJ-OPS — Operations	CONTROL-OPERATION	CANDIDATE-ROUTE

Objective basis: Candidate evidence concerning execution, participation, resource use or operational performance.

Candidate ICIF control-support routes

ICIF component	Principle	Relationship	Route state	Relevance	Basis / limit
Control Activities	ICIF-P10 — Control activities	CONTROL-SUPPORT	CANDIDATE-ROUTE	MEDIUM	MB-CONTROL / L-ENTITY-CONTROL
Information & Communication	ICIF-P13 — Relevant, quality information	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-INFO / L-ENTITY-CONTROL
Information & Communication	ICIF-P14 — Internal communication	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-COMM-IN / L-ENTITY-CONTROL
Information & Communication	ICIF-P15 — External communication	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-COMM-EX / L-ENTITY-CONTROL
Monitoring Activities	ICIF-P16 — Ongoing and/or separate evaluations	CONTROL-SUPPORT	CANDIDATE-ROUTE	MEDIUM	MB-MONITOR / L-ENTITY-CONTROL

ICIF limitation: Routes normalize the source MME candidate mappings to official ICIF identifiers. They do not establish that the principle is present and functioning or that the five components operate together.

Separated COSO-domain states

Domain	Official element / focus	Relationship / route state	Relevance	Activation code
ERM	—	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-ERM-ENTITY
ICSR	ICSR 2023 — Control Activities, Information & Communication, Monitoring Activities	CONTROL-SUPPORT / CANDIDATE-ROUTE	CONDITIONAL	A-ICSR-REPORTING
GENAI	GENAI-CAP-01–08 only if an actual capability is used	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-GENAI-ACTUAL
CG-BOARD	—	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-CG-BOARD

IFRS ISSB and SASB source connection

Domain	Source area / object	Controlled range / vintage	Relationship / state	Boundary code
IFRS-SOURCE	Metrics and targets	IFRS S1.45–53 —	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-MAT-ENTITY
SASB-SOURCE	SICS / SASB Standard / topic / metric	Current official source required	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY

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

Claims boundary: No control-effectiveness, COSO-compliance, IFRS-compliance, SASB-completeness, audit-readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE A01 | Exhibition Participation

A01-3 — Eco-Cup (One-Day)

Task identity	Objective	Evidence role(s)	Mapping state
Event Participation Events & Public Engagement	ICIF-OBJ-OPS — Operations	CONTROL-OPERATION	CANDIDATE-ROUTE

Objective basis: Candidate evidence concerning execution, participation, resource use or operational performance.

Candidate ICIF control-support routes

ICIF component	Principle	Relationship	Route state	Relevance	Basis / limit
Risk Assessment	ICIF-P06 — Suitable objectives	CONTROL-SUPPORT	CANDIDATE-ROUTE	MEDIUM	MB-RISK / L-ENTITY-CONTROL
Risk Assessment	ICIF-P07 — Risk identification and analysis	CONTROL-SUPPORT	CANDIDATE-ROUTE	MEDIUM	MB-RISK / L-ENTITY-CONTROL
Control Activities	ICIF-P10 — Control activities	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-CONTROL / L-ENTITY-CONTROL
Control Activities	ICIF-P12 — Policies and procedures	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-POLICY / L-ENTITY-CONTROL
Information & Communication	ICIF-P13 — Relevant, quality information	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-INFO / L-ENTITY-CONTROL
Information & Communication	ICIF-P14 — Internal communication	CONTROL-SUPPORT	CANDIDATE-ROUTE	MEDIUM	MB-COMM-IN / L-ENTITY-CONTROL
Information & Communication	ICIF-P15 — External communication	CONTROL-SUPPORT	CANDIDATE-ROUTE	MEDIUM	MB-COMM-EX / L-ENTITY-CONTROL
Monitoring Activities	ICIF-P16 — Ongoing and/or separate evaluations	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-MONITOR / L-ENTITY-CONTROL

ICIF limitation: Routes normalize the source MME candidate mappings to official ICIF identifiers. They do not establish that the principle is present and functioning or that the five components operate together.

Separated COSO-domain states

Domain	Official element / focus	Relationship / route state	Relevance	Activation code
ERM	—	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-ERM-ENTITY
ICSR	ICSR 2023 — Risk Assessment, Control Activities, Information & Communication	CONTROL-SUPPORT / CANDIDATE-ROUTE	CONDITIONAL	A-ICSR-REPORTING
GENAI	GENAI-CAP-01–08 only if an actual capability is used	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-GENAI-ACTUAL

Domain	Official element / focus	Relationship / route state	Relevance	Activation code
CG-BOARD	—	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-CG-BOARD

IFRS ISSB and SASB source connection

Domain	Source area / object	Controlled range / vintage	Relationship / state	Boundary code
IFRS-SOURCE	Metrics and targets	IFRS S1.45–53 —	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-MAT-ENTITY
SASB-SOURCE	SICS / SASB Standard / topic / metric	Current official source required	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY

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

Claims boundary: No control-effectiveness, COSO-compliance, IFRS-compliance, SASB-completeness, audit-readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE A01 | Exhibition Participation

A01-4 — Sustainability Map

Task identity	Objective	Evidence role(s)	Mapping state
Event Participation Events & Public Engagement	ICIF-OBJ-OPS — Operations	CONTROL-OPERATION	CANDIDATE-ROUTE

Objective basis: Candidate evidence concerning execution, participation, resource use or operational performance.

Candidate ICIF control-support routes

ICIF component	Principle	Relationship	Route state	Relevance	Basis / limit
Control Activities	ICIF-P10 — Control activities	CONTROL-SUPPORT	CANDIDATE-ROUTE	MEDIUM	MB-CONTROL / L-ENTITY-CONTROL
Information & Communication	ICIF-P13 — Relevant, quality information	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-INFO / L-ENTITY-CONTROL
Information & Communication	ICIF-P14 — Internal communication	CONTROL-SUPPORT	CANDIDATE-ROUTE	MEDIUM	MB-COMM-IN / L-ENTITY-CONTROL
Information & Communication	ICIF-P15 — External communication	CONTROL-SUPPORT	CANDIDATE-ROUTE	MEDIUM	MB-COMM-EX / L-ENTITY-CONTROL
Monitoring Activities	ICIF-P16 — Ongoing and/or separate evaluations	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-MONITOR / L-ENTITY-CONTROL

ICIF limitation: Routes normalize the source MME candidate mappings to official ICIF identifiers. They do not establish that the principle is present and functioning or that the five components operate together.

Separated COSO-domain states

Domain	Official element / focus	Relationship / route state	Relevance	Activation code
ERM	—	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-ERM-ENTITY
ICSR	ICSR 2023 — Control Activities, Information & Communication, Monitoring Activities	CONTROL-SUPPORT / CANDIDATE-ROUTE	CONDITIONAL	A-ICSR-REPORTING
GENAI	GENAI-CAP-01–08 only if an actual capability is used	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-GENAI-ACTUAL
CG-BOARD	—	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-CG-BOARD

IFRS ISSB and SASB source connection

Domain	Source area / object	Controlled range / vintage	Relationship / state	Boundary code
IFRS-SOURCE	Metrics and targets	IFRS S1.45–53 —	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-MAT-ENTITY
SASB-SOURCE	SICS / SASB Standard / topic / metric	Current official source required	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY

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

Claims boundary: No control-effectiveness, COSO-compliance, IFRS-compliance, SASB-completeness, audit-readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE A02 | Charity Activities

A02-1 — Blood Donation

Task identity	Objective	Evidence role(s)	Mapping state
Community Participation Community & Social Impact	ICIF-OBJ-OPS — Operations	CONTROL-OPERATION	CANDIDATE-ROUTE

Objective basis: Candidate evidence concerning execution, participation, resource use or operational performance.

Candidate ICIF control-support routes

ICIF component	Principle	Relationship	Route state	Relevance	Basis / limit
Control Activities	ICIF-P10 — Control activities	CONTROL-SUPPORT	CANDIDATE-ROUTE	MEDIUM	MB-CONTROL / L-ENTITY-CONTROL
Information & Communication	ICIF-P13 — Relevant, quality information	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-INFO / L-ENTITY-CONTROL
Information & Communication	ICIF-P14 — Internal communication	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-COMM-IN / L-ENTITY-CONTROL
Information & Communication	ICIF-P15 — External communication	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-COMM-EX / L-ENTITY-CONTROL
Monitoring Activities	ICIF-P16 — Ongoing and/or separate evaluations	CONTROL-SUPPORT	CANDIDATE-ROUTE	MEDIUM	MB-MONITOR / L-ENTITY-CONTROL

ICIF limitation: Routes normalize the source MME candidate mappings to official ICIF identifiers. They do not establish that the principle is present and functioning or that the five components operate together.

Separated COSO-domain states

Domain	Official element / focus	Relationship / route state	Relevance	Activation code
ERM	—	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-ERM-ENTITY
ICSR	ICSR 2023 — Control Activities, Information & Communication, Monitoring Activities	CONTROL-SUPPORT / CANDIDATE-ROUTE	CONDITIONAL	A-ICSR-REPORTING
GENAI	GENAI-CAP-01–08 only if an actual capability is used	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-GENAI-ACTUAL
CG-BOARD	—	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-CG-BOARD

IFRS ISSB and SASB source connection

Domain	Source area / object	Controlled range / vintage	Relationship / state	Boundary code
IFRS-SOURCE	Metrics and targets	IFRS S1.45–53 —	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-MAT-ENTITY
SASB-SOURCE	SICS / SASB Standard / topic / metric	Current official source required	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY

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

Claims boundary: No control-effectiveness, COSO-compliance, IFRS-compliance, SASB-completeness, audit-readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE A02 | Charity Activities

A02-2 — Public Welfare Lecture

Task identity	Objective	Evidence role(s)	Mapping state
Community Participation Community & Social Impact	ICIF-OBJ-OPS — Operations	CONTROL-OPERATION	CANDIDATE-ROUTE

Objective basis: Candidate evidence concerning execution, participation, resource use or operational performance.

Candidate ICIF control-support routes

ICIF component	Principle	Relationship	Route state	Relevance	Basis / limit
Control Activities	ICIF-P10 — Control activities	CONTROL-SUPPORT	CANDIDATE-ROUTE	MEDIUM	MB-CONTROL / L-ENTITY-CONTROL
Information & Communication	ICIF-P13 — Relevant, quality information	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-INFO / L-ENTITY-CONTROL
Information & Communication	ICIF-P14 — Internal communication	CONTROL-SUPPORT	CANDIDATE-ROUTE	MEDIUM	MB-COMM-IN / L-ENTITY-CONTROL
Information & Communication	ICIF-P15 — External communication	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-COMM-EX / L-ENTITY-CONTROL
Monitoring Activities	ICIF-P16 — Ongoing and/or separate evaluations	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-MONITOR / L-ENTITY-CONTROL

ICIF limitation: Routes normalize the source MME candidate mappings to official ICIF identifiers. They do not establish that the principle is present and functioning or that the five components operate together.

Separated COSO-domain states

Domain	Official element / focus	Relationship / route state	Relevance	Activation code
ERM	—	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-ERM-ENTITY
ICSR	ICSR 2023 — Control Activities, Information & Communication, Monitoring Activities	CONTROL-SUPPORT / CANDIDATE-ROUTE	CONDITIONAL	A-ICSR-REPORTING
GENAI	GENAI-CAP-01–08 only if an actual capability is used	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-GENAI-ACTUAL
CG-BOARD	—	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-CG-BOARD

IFRS ISSB and SASB source connection

Domain	Source area / object	Controlled range / vintage	Relationship / state	Boundary code
IFRS-SOURCE	Metrics and targets	IFRS S1.45–53 —	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-MAT-ENTITY
SASB-SOURCE	SICS / SASB Standard / topic / metric	Current official source required	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY

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

Claims boundary: No control-effectiveness, COSO-compliance, IFRS-compliance, SASB-completeness, audit-readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE A02 | Charity Activities

A02-3 — Mountain / Beach Cleanup

Task identity	Objective	Evidence role(s)	Mapping state
Community Participation Community & Social Impact	ICIF-OBJ-OPS — Operations	CONTROL-OPERATION	CANDIDATE-ROUTE

Objective basis: Candidate evidence concerning execution, participation, resource use or operational performance.

Candidate ICIF control-support routes

ICIF component	Principle	Relationship	Route state	Relevance	Basis / limit
Control Activities	ICIF-P10 — Control activities	CONTROL-SUPPORT	CANDIDATE-ROUTE	MEDIUM	MB-CONTROL / L-ENTITY-CONTROL
Information & Communication	ICIF-P13 — Relevant, quality information	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-INFO / L-ENTITY-CONTROL
Information & Communication	ICIF-P14 — Internal communication	CONTROL-SUPPORT	CANDIDATE-ROUTE	MEDIUM	MB-COMM-IN / L-ENTITY-CONTROL
Information & Communication	ICIF-P15 — External communication	CONTROL-SUPPORT	CANDIDATE-ROUTE	MEDIUM	MB-COMM-EX / L-ENTITY-CONTROL
Monitoring Activities	ICIF-P16 — Ongoing and/or separate evaluations	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-MONITOR / L-ENTITY-CONTROL

ICIF limitation: Routes normalize the source MME candidate mappings to official ICIF identifiers. They do not establish that the principle is present and functioning or that the five components operate together.

Separated COSO-domain states

Domain	Official element / focus	Relationship / route state	Relevance	Activation code
ERM	—	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-ERM-ENTITY
ICSR	ICSR 2023 — Control Activities, Information & Communication, Monitoring Activities	CONTROL-SUPPORT / CANDIDATE-ROUTE	CONDITIONAL	A-ICSR-REPORTING
GENAI	GENAI-CAP-01–08 only if an actual capability is used	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-GENAI-ACTUAL
CG-BOARD	—	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-CG-BOARD

IFRS ISSB and SASB source connection

Domain	Source area / object	Controlled range / vintage	Relationship / state	Boundary code
IFRS-SOURCE	Metrics and targets	IFRS S1.45–53 —	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-MAT-ENTITY
SASB-SOURCE	SICS / SASB Standard / topic / metric	Current official source required	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY

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

Claims boundary: No control-effectiveness, COSO-compliance, IFRS-compliance, SASB-completeness, audit-readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE A02 | Charity Activities

A02-4 — Public Welfare Run

Task identity	Objective	Evidence role(s)	Mapping state
Community Participation Community & Social Impact	ICIF-OBJ-OPS — Operations	CONTROL-OPERATION	CANDIDATE-ROUTE

Objective basis: Candidate evidence concerning execution, participation, resource use or operational performance.

Candidate ICIF control-support routes

ICIF component	Principle	Relationship	Route state	Relevance	Basis / limit
Control Activities	ICIF-P10 — Control activities	CONTROL-SUPPORT	CANDIDATE-ROUTE	MEDIUM	MB-CONTROL / L-ENTITY-CONTROL
Information & Communication	ICIF-P13 — Relevant, quality information	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-INFO / L-ENTITY-CONTROL
Information & Communication	ICIF-P14 — Internal communication	CONTROL-SUPPORT	CANDIDATE-ROUTE	MEDIUM	MB-COMM-IN / L-ENTITY-CONTROL
Information & Communication	ICIF-P15 — External communication	CONTROL-SUPPORT	CANDIDATE-ROUTE	MEDIUM	MB-COMM-EX / L-ENTITY-CONTROL
Monitoring Activities	ICIF-P16 — Ongoing and/or separate evaluations	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-MONITOR / L-ENTITY-CONTROL

ICIF limitation: Routes normalize the source MME candidate mappings to official ICIF identifiers. They do not establish that the principle is present and functioning or that the five components operate together.

Separated COSO-domain states

Domain	Official element / focus	Relationship / route state	Relevance	Activation code
ERM	—	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-ERM-ENTITY
ICSR	ICSR 2023 — Control Activities, Information & Communication, Monitoring Activities	CONTROL-SUPPORT / CANDIDATE-ROUTE	CONDITIONAL	A-ICSR-REPORTING
GENAI	GENAI-CAP-01–08 only if an actual capability is used	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-GENAI-ACTUAL
CG-BOARD	—	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-CG-BOARD

IFRS ISSB and SASB source connection

Domain	Source area / object	Controlled range / vintage	Relationship / state	Boundary code
IFRS-SOURCE	Metrics and targets	IFRS S1.45–53 —	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-MAT-ENTITY
SASB-SOURCE	SICS / SASB Standard / topic / metric	Current official source required	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY

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

Claims boundary: No control-effectiveness, COSO-compliance, IFRS-compliance, SASB-completeness, audit-readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE A03 | Campus Module

A03-1 — ESG Campus Mapping

Task identity	Objective	Evidence role(s)	Mapping state
Educational Participation Education & Campus Engagement	ICIF-OBJ-OPS — Operations	CONTROL-OPERATION	CANDIDATE-ROUTE

Objective basis: Candidate evidence concerning execution, participation, resource use or operational performance.

Candidate ICIF control-support routes

ICIF component	Principle	Relationship	Route state	Relevance	Basis / limit
Control Activities	ICIF-P10 — Control activities	CONTROL-SUPPORT	CANDIDATE-ROUTE	MEDIUM	MB-CONTROL / L-ENTITY-CONTROL
Information & Communication	ICIF-P13 — Relevant, quality information	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-INFO / L-ENTITY-CONTROL
Information & Communication	ICIF-P14 — Internal communication	CONTROL-SUPPORT	CANDIDATE-ROUTE	MEDIUM	MB-COMM-IN / L-ENTITY-CONTROL
Information & Communication	ICIF-P15 — External communication	CONTROL-SUPPORT	CANDIDATE-ROUTE	MEDIUM	MB-COMM-EX / L-ENTITY-CONTROL
Monitoring Activities	ICIF-P16 — Ongoing and/or separate evaluations	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-MONITOR / L-ENTITY-CONTROL

ICIF limitation: Routes normalize the source MME candidate mappings to official ICIF identifiers. They do not establish that the principle is present and functioning or that the five components operate together.

Separated COSO-domain states

Domain	Official element / focus	Relationship / route state	Relevance	Activation code
ERM	—	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-ERM-ENTITY
ICSR	ICSR 2023 — Control Activities, Information & Communication, Monitoring Activities	CONTROL-SUPPORT / CANDIDATE-ROUTE	CONDITIONAL	A-ICSR-REPORTING
GENAI	GENAI-CAP-01–08 only if an actual capability is used	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-GENAI-ACTUAL
CG-BOARD	—	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-CG-BOARD

IFRS ISSB and SASB source connection

Domain	Source area / object	Controlled range / vintage	Relationship / state	Boundary code
IFRS-SOURCE	Metrics and targets	IFRS S1.45–53 —	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-MAT-ENTITY
SASB-SOURCE	SICS / SASB Standard / topic / metric	Current official source required	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY

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

Claims boundary: No control-effectiveness, COSO-compliance, IFRS-compliance, SASB-completeness, audit-readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE A03 | Campus Module

A03-2 — One-Day Low-Carbon Challenge

Task identity	Objective	Evidence role(s)	Mapping state
Educational Participation Education & Campus Engagement	ICIF-OBJ-OPS — Operations	CONTROL-OPERATION	CANDIDATE-ROUTE

Objective basis: Candidate evidence concerning execution, participation, resource use or operational performance.

Candidate ICIF control-support routes

ICIF component	Principle	Relationship	Route state	Relevance	Basis / limit
Control Activities	ICIF-P10 — Control activities	CONTROL-SUPPORT	CANDIDATE-ROUTE	MEDIUM	MB-CONTROL / L-ENTITY-CONTROL
Information & Communication	ICIF-P13 — Relevant, quality information	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-INFO / L-ENTITY-CONTROL
Information & Communication	ICIF-P14 — Internal communication	CONTROL-SUPPORT	CANDIDATE-ROUTE	MEDIUM	MB-COMM-IN / L-ENTITY-CONTROL
Information & Communication	ICIF-P15 — External communication	CONTROL-SUPPORT	CANDIDATE-ROUTE	MEDIUM	MB-COMM-EX / L-ENTITY-CONTROL
Monitoring Activities	ICIF-P16 — Ongoing and/or separate evaluations	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-MONITOR / L-ENTITY-CONTROL

ICIF limitation: Routes normalize the source MME candidate mappings to official ICIF identifiers. They do not establish that the principle is present and functioning or that the five components operate together.

Separated COSO-domain states

Domain	Official element / focus	Relationship / route state	Relevance	Activation code
ERM	—	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-ERM-ENTITY
ICSR	ICSR 2023 — Control Activities, Information & Communication, Monitoring Activities	CONTROL-SUPPORT / CANDIDATE-ROUTE	CONDITIONAL	A-ICSR-REPORTING
GENAI	GENAI-CAP-01–08 only if an actual capability is used	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-GENAI-ACTUAL
CG-BOARD	—	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-CG-BOARD

IFRS ISSB and SASB source connection

Domain	Source area / object	Controlled range / vintage	Relationship / state	Boundary code
IFRS-SOURCE	Metrics and targets	IFRS S1.45–53 IFRS S2.27–37	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-MAT-ENTITY
SASB-SOURCE	SICS / SASB Standard / topic / metric	Current official source required	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY

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

Claims boundary: No control-effectiveness, COSO-compliance, IFRS-compliance, SASB-completeness, audit-readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE A03 | Campus Module

A03-3 — Sustainability Hiking

Task identity	Objective	Evidence role(s)	Mapping state
Educational Participation Education & Campus Engagement	ICIF-OBJ-OPS — Operations	CONTROL-OPERATION	CANDIDATE-ROUTE

Objective basis: Candidate evidence concerning execution, participation, resource use or operational performance.

Candidate ICIF control-support routes

ICIF component	Principle	Relationship	Route state	Relevance	Basis / limit
Control Activities	ICIF-P10 — Control activities	CONTROL-SUPPORT	CANDIDATE-ROUTE	MEDIUM	MB-CONTROL / L-ENTITY-CONTROL
Information & Communication	ICIF-P13 — Relevant, quality information	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-INFO / L-ENTITY-CONTROL
Information & Communication	ICIF-P14 — Internal communication	CONTROL-SUPPORT	CANDIDATE-ROUTE	MEDIUM	MB-COMM-IN / L-ENTITY-CONTROL
Information & Communication	ICIF-P15 — External communication	CONTROL-SUPPORT	CANDIDATE-ROUTE	MEDIUM	MB-COMM-EX / L-ENTITY-CONTROL
Monitoring Activities	ICIF-P16 — Ongoing and/or separate evaluations	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-MONITOR / L-ENTITY-CONTROL

ICIF limitation: Routes normalize the source MME candidate mappings to official ICIF identifiers. They do not establish that the principle is present and functioning or that the five components operate together.

Separated COSO-domain states

Domain	Official element / focus	Relationship / route state	Relevance	Activation code
ERM	—	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-ERM-ENTITY
ICSR	ICSR 2023 — Control Activities, Information & Communication, Monitoring Activities	CONTROL-SUPPORT / CANDIDATE-ROUTE	CONDITIONAL	A-ICSR-REPORTING
GENAI	GENAI-CAP-01–08 only if an actual capability is used	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-GENAI-ACTUAL
CG-BOARD	—	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-CG-BOARD

IFRS ISSB and SASB source connection

Domain	Source area / object	Controlled range / vintage	Relationship / state	Boundary code
IFRS-SOURCE	Metrics and targets	IFRS S1.45–53 —	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-MAT-ENTITY
SASB-SOURCE	SICS / SASB Standard / topic / metric	Current official source required	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY

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

Claims boundary: No control-effectiveness, COSO-compliance, IFRS-compliance, SASB-completeness, audit-readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE A03 | Campus Module

A03-4 — Green Life Proposal

Task identity	Objective	Evidence role(s)	Mapping state
Educational Participation Education & Campus Engagement	ICIF-OBJ-OPS — Operations	CONTROL-OPERATION	CANDIDATE-ROUTE

Objective basis: Candidate evidence concerning execution, participation, resource use or operational performance.

Candidate ICIF control-support routes

ICIF component	Principle	Relationship	Route state	Relevance	Basis / limit
Control Activities	ICIF-P10 — Control activities	CONTROL-SUPPORT	CANDIDATE-ROUTE	MEDIUM	MB-CONTROL / L-ENTITY-CONTROL
Information & Communication	ICIF-P13 — Relevant, quality information	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-INFO / L-ENTITY-CONTROL
Information & Communication	ICIF-P14 — Internal communication	CONTROL-SUPPORT	CANDIDATE-ROUTE	MEDIUM	MB-COMM-IN / L-ENTITY-CONTROL
Information & Communication	ICIF-P15 — External communication	CONTROL-SUPPORT	CANDIDATE-ROUTE	MEDIUM	MB-COMM-EX / L-ENTITY-CONTROL
Monitoring Activities	ICIF-P16 — Ongoing and/or separate evaluations	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-MONITOR / L-ENTITY-CONTROL

ICIF limitation: Routes normalize the source MME candidate mappings to official ICIF identifiers. They do not establish that the principle is present and functioning or that the five components operate together.

Separated COSO-domain states

Domain	Official element / focus	Relationship / route state	Relevance	Activation code
ERM	—	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-ERM-ENTITY
ICSR	ICSR 2023 — Control Activities, Information & Communication, Monitoring Activities	CONTROL-SUPPORT / CANDIDATE-ROUTE	CONDITIONAL	A-ICSR-REPORTING
GENAI	GENAI-CAP-01–08 only if an actual capability is used	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-GENAI-ACTUAL
CG-BOARD	—	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-CG-BOARD

IFRS ISSB and SASB source connection

Domain	Source area / object	Controlled range / vintage	Relationship / state	Boundary code
IFRS-SOURCE	Strategy	IFRS S1.28–42 —	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-MAT-ENTITY
SASB-SOURCE	SICS / SASB Standard / topic / metric	Current official source required	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY

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

Claims boundary: No control-effectiveness, COSO-compliance, IFRS-compliance, SASB-completeness, audit-readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE A04 | Employee ESG Tasks Module

A04-1 — ESG Learning Task

Task identity	Objective	Evidence role(s)	Mapping state
Workforce Participation Workforce & Human Capital	ICIF-OBJ-OPS — Operations	CONTROL-OPERATION	CANDIDATE-ROUTE

Objective basis: Candidate evidence concerning execution, participation, resource use or operational performance.

Candidate ICIF control-support routes

ICIF component	Principle	Relationship	Route state	Relevance	Basis / limit
Control Environment	ICIF-P01 — Integrity and ethical values	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-GOV / L-ENTITY-CONTROL
Control Environment	ICIF-P04 — Commitment to competence	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-GOV / L-ENTITY-CONTROL
Information & Communication	ICIF-P13 — Relevant, quality information	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-INFO / L-ENTITY-CONTROL
Information & Communication	ICIF-P14 — Internal communication	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-COMM-IN / L-ENTITY-CONTROL

ICIF limitation: Routes normalize the source MME candidate mappings to official ICIF identifiers. They do not establish that the principle is present and functioning or that the five components operate together.

Separated COSO-domain states

Domain	Official element / focus	Relationship / route state	Relevance	Activation code
ERM	—	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-ERM-ENTITY
ICSR	ICSR 2023 — Control Environment, Information & Communication	CONTROL-SUPPORT / CANDIDATE-ROUTE	CONDITIONAL	A-ICSR-REPORTING
GENAI	GENAI-CAP-01–08 only if an actual capability is used	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-GENAI-ACTUAL
CG-BOARD	—	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-CG-BOARD

IFRS ISSB and SASB source connection

Domain	Source area / object	Controlled range / vintage	Relationship / state	Boundary code
IFRS-SOURCE	Metrics and targets	IFRS S1.45–53 —	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-MAT-ENTITY
SASB-SOURCE	SICS / SASB Standard / topic / metric	Current official source required	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY

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

Claims boundary: No control-effectiveness, COSO-compliance, IFRS-compliance, SASB-completeness, audit-readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE A04 | Employee ESG Tasks Module

A04-2 — Volunteer Service Task

Task identity	Objective	Evidence role(s)	Mapping state
Workforce Participation Workforce & Human Capital	ICIF-OBJ-OPS — Operations	CONTROL-OPERATION	CANDIDATE-ROUTE

Objective basis: Candidate evidence concerning execution, participation, resource use or operational performance.

Candidate ICIF control-support routes

ICIF component	Principle	Relationship	Route state	Relevance	Basis / limit
Control Activities	ICIF-P10 — Control activities	CONTROL-SUPPORT	CANDIDATE-ROUTE	MEDIUM	MB-CONTROL / L-ENTITY-CONTROL
Information & Communication	ICIF-P13 — Relevant, quality information	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-INFO / L-ENTITY-CONTROL
Information & Communication	ICIF-P14 — Internal communication	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-COMM-IN / L-ENTITY-CONTROL
Information & Communication	ICIF-P15 — External communication	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-COMM-EX / L-ENTITY-CONTROL

ICIF limitation: Routes normalize the source MME candidate mappings to official ICIF identifiers. They do not establish that the principle is present and functioning or that the five components operate together.

Separated COSO-domain states

Domain	Official element / focus	Relationship / route state	Relevance	Activation code
ERM	—	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-ERM-ENTITY
ICSR	ICSR 2023 — Control Activities, Information & Communication	CONTROL-SUPPORT / CANDIDATE-ROUTE	CONDITIONAL	A-ICSR-REPORTING
GENAI	GENAI-CAP-01–08 only if an actual capability is used	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-GENAI-ACTUAL
CG-BOARD	—	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-CG-BOARD

IFRS ISSB and SASB source connection

Domain	Source area / object	Controlled range / vintage	Relationship / state	Boundary code
IFRS-SOURCE	Metrics and targets	IFRS S1.45–53 —	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-MAT-ENTITY
SASB-SOURCE	SICS / SASB Standard / topic / metric	Current official source required	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY

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

Claims boundary: No control-effectiveness, COSO-compliance, IFRS-compliance, SASB-completeness, audit-readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE A04 | Employee ESG Tasks Module

A04-3 — Safety Drill Task

Task identity	Objective	Evidence role(s)	Mapping state
Workforce Participation Workforce & Human Capital	ICIF-OBJ-CMP — Compliance	CONTROL-OPERATION	CANDIDATE-ROUTE

Objective basis: Candidate evidence concerning adherence, verification or controlled governance; legal applicability remains an entity determination.

Candidate ICIF control-support routes

ICIF component	Principle	Relationship	Route state	Relevance	Basis / limit
Control Activities	ICIF-P10 — Control activities	CONTROL-SUPPORT	CANDIDATE-ROUTE	MEDIUM	MB-CONTROL / L-ENTITY-CONTROL
Information & Communication	ICIF-P13 — Relevant, quality information	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-INFO / L-ENTITY-CONTROL
Information & Communication	ICIF-P14 — Internal communication	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-COMM-IN / L-ENTITY-CONTROL
Monitoring Activities	ICIF-P16 — Ongoing and/or separate evaluations	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-MONITOR / L-ENTITY-CONTROL

ICIF limitation: Routes normalize the source MME candidate mappings to official ICIF identifiers. They do not establish that the principle is present and functioning or that the five components operate together.

Separated COSO-domain states

Domain	Official element / focus	Relationship / route state	Relevance	Activation code
ERM	ERM-P10 — Identifies Risk	ANALOGOUS-RELATIONSHIP / CANDIDATE-ROUTE	MEDIUM	A-ERM-ENTITY
ICSR	ICSR 2023 — Control Activities, Information & Communication, Monitoring Activities	CONTROL-SUPPORT / CANDIDATE-ROUTE	CONDITIONAL	A-ICSR-REPORTING
GENAI	GENAI-CAP-01–08 only if an actual capability is used	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-GENAI-ACTUAL
CG-BOARD	—	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-CG-BOARD

IFRS ISSB and SASB source connection

Domain	Source area / object	Controlled range / vintage	Relationship / state	Boundary code
IFRS-SOURCE	Metrics and targets	IFRS S1.45–53 —	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-MAT-ENTITY
SASB-SOURCE	SICS / SASB Standard / topic / metric	Current official source required	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY

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

Claims boundary: No control-effectiveness, COSO-compliance, IFRS-compliance, SASB-completeness, audit-readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE A04 | Employee ESG Tasks Module

A04-4 — Case Study Task

Task identity	Objective	Evidence role(s)	Mapping state
Workforce Participation Workforce & Human Capital	ICIF-OBJ-OPS — Operations	CONTROL-OPERATION	CANDIDATE-ROUTE

Objective basis: Candidate evidence concerning execution, participation, resource use or operational performance.

Candidate ICIF control-support routes

ICIF component	Principle	Relationship	Route state	Relevance	Basis / limit
Control Activities	ICIF-P10 — Control activities	CONTROL-SUPPORT	CANDIDATE-ROUTE	MEDIUM	MB-CONTROL / L-ENTITY-CONTROL
Information & Communication	ICIF-P13 — Relevant, quality information	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-INFO / L-ENTITY-CONTROL
Information & Communication	ICIF-P14 — Internal communication	CONTROL-SUPPORT	CANDIDATE-ROUTE	MEDIUM	MB-COMM-IN / L-ENTITY-CONTROL
Information & Communication	ICIF-P15 — External communication	CONTROL-SUPPORT	CANDIDATE-ROUTE	MEDIUM	MB-COMM-EX / L-ENTITY-CONTROL
Monitoring Activities	ICIF-P16 — Ongoing and/or separate evaluations	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-MONITOR / L-ENTITY-CONTROL

ICIF limitation: Routes normalize the source MME candidate mappings to official ICIF identifiers. They do not establish that the principle is present and functioning or that the five components operate together.

Separated COSO-domain states

Domain	Official element / focus	Relationship / route state	Relevance	Activation code
ERM	—	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-ERM-ENTITY
ICSR	ICSR 2023 — Control Activities, Information & Communication, Monitoring Activities	CONTROL-SUPPORT / CANDIDATE-ROUTE	CONDITIONAL	A-ICSR-REPORTING
GENAI	GENAI-CAP-01–08 only if an actual capability is used	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-GENAI-ACTUAL
CG-BOARD	—	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-CG-BOARD

IFRS ISSB and SASB source connection

Domain	Source area / object	Controlled range / vintage	Relationship / state	Boundary code
IFRS-SOURCE	Metrics and targets	IFRS S1.45–53 —	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-MAT-ENTITY
SASB-SOURCE	SICS / SASB Standard / topic / metric	Current official source required	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY

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

Claims boundary: No control-effectiveness, COSO-compliance, IFRS-compliance, SASB-completeness, audit-readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE A05 | Digital Conference Participation

A05-1 — Automated Meeting Scheduling

Task identity	Objective	Evidence role(s)	Mapping state
Event Participation Events & Public Engagement	ICIF-OBJ-OPS — Operations	CONTROL-DESIGN	CANDIDATE-ROUTE

Objective basis: Candidate evidence concerning execution, participation, resource use or operational performance.

Candidate ICIF control-support routes

ICIF component	Principle	Relationship	Route state	Relevance	Basis / limit
Control Activities	ICIF-P10 — Control activities	CONTROL-SUPPORT	CANDIDATE-ROUTE	MEDIUM	MB-CONTROL / L-ENTITY-CONTROL
Information & Communication	ICIF-P13 — Relevant, quality information	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-INFO / L-ENTITY-CONTROL
Information & Communication	ICIF-P14 — Internal communication	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-COMM-IN / L-ENTITY-CONTROL
Information & Communication	ICIF-P15 — External communication	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-COMM-EX / L-ENTITY-CONTROL
Monitoring Activities	ICIF-P16 — Ongoing and/or separate evaluations	CONTROL-SUPPORT	CANDIDATE-ROUTE	MEDIUM	MB-MONITOR / L-ENTITY-CONTROL

ICIF limitation: Routes normalize the source MME candidate mappings to official ICIF identifiers. They do not establish that the principle is present and functioning or that the five components operate together.

Separated COSO-domain states

Domain	Official element / focus	Relationship / route state	Relevance	Activation code
ERM	—	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-ERM-ENTITY
ICSR	ICSR 2023 — Control Activities, Information & Communication, Monitoring Activities	CONTROL-SUPPORT / CANDIDATE-ROUTE	CONDITIONAL	A-ICSR-REPORTING
GENAI	GENAI-CAP-01–08 only if an actual capability is used	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-GENAI-ACTUAL
CG-BOARD	—	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-CG-BOARD

IFRS ISSB and SASB source connection

Domain	Source area / object	Controlled range / vintage	Relationship / state	Boundary code
IFRS-SOURCE	Metrics and targets	IFRS S1.45–53 —	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-MAT-ENTITY
SASB-SOURCE	SICS / SASB Standard / topic / metric	Current official source required	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY

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

Claims boundary: No control-effectiveness, COSO-compliance, IFRS-compliance, SASB-completeness, audit-readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE A05 | Digital Conference Participation

A05-2 — Digital Meeting Task Assignment

Task identity	Objective	Evidence role(s)	Mapping state
Event Participation Events & Public Engagement	ICIF-OBJ-OPS — Operations	CONTROL-OPERATION	CANDIDATE-ROUTE

Objective basis: Candidate evidence concerning execution, participation, resource use or operational performance.

Candidate ICIF control-support routes

ICIF component	Principle	Relationship	Route state	Relevance	Basis / limit
Control Activities	ICIF-P10 — Control activities	CONTROL-SUPPORT	CANDIDATE-ROUTE	MEDIUM	MB-CONTROL / L-ENTITY-CONTROL
Control Activities	ICIF-P11 — General controls over technology	CONTROL-SUPPORT	CANDIDATE-ROUTE	MEDIUM	MB-TECH / L-ENTITY-CONTROL
Control Activities	ICIF-P12 — Policies and procedures	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-POLICY / L-ENTITY-CONTROL
Information & Communication	ICIF-P13 — Relevant, quality information	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-INFO / L-ENTITY-CONTROL
Information & Communication	ICIF-P14 — Internal communication	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-COMM-IN / L-ENTITY-CONTROL
Information & Communication	ICIF-P15 — External communication	CONTROL-SUPPORT	CANDIDATE-ROUTE	MEDIUM	MB-COMM-EX / L-ENTITY-CONTROL
Monitoring Activities	ICIF-P16 — Ongoing and/or separate evaluations	CONTROL-SUPPORT	CANDIDATE-ROUTE	MEDIUM	MB-MONITOR / L-ENTITY-CONTROL

ICIF limitation: Routes normalize the source MME candidate mappings to official ICIF identifiers. They do not establish that the principle is present and functioning or that the five components operate together.

Separated COSO-domain states

Domain	Official element / focus	Relationship / route state	Relevance	Activation code
ERM	—	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-ERM-ENTITY
ICSR	ICSR 2023 — Control Activities, Information & Communication, Monitoring Activities	CONTROL-SUPPORT / CANDIDATE-ROUTE	CONDITIONAL	A-ICSR-REPORTING
GENAI	GENAI-CAP-01–08 only if an actual capability is used	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-GENAI-ACTUAL

Domain	Official element / focus	Relationship / route state	Relevance	Activation code
CG-BOARD	—	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-CG-BOARD

IFRS ISSB and SASB source connection

Domain	Source area / object	Controlled range / vintage	Relationship / state	Boundary code
IFRS-SOURCE	Metrics and targets	IFRS S1.45–53 —	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-MAT-ENTITY
SASB-SOURCE	SICS / SASB Standard / topic / metric	Current official source required	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY

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

Claims boundary: No control-effectiveness, COSO-compliance, IFRS-compliance, SASB-completeness, audit-readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE A05 | Digital Conference Participation

A05-3 — Collaborative Co-creation Data

Task identity	Objective	Evidence role(s)	Mapping state
Event Participation Events & Public Engagement	ICIF-OBJ-REP — Reporting	REPORTING-SUPPORT	CANDIDATE-ROUTE

Objective basis: Candidate evidence supporting internal or external non-financial reporting information.

Candidate ICIF control-support routes

ICIF component	Principle	Relationship	Route state	Relevance	Basis / limit
Control Activities	ICIF-P10 — Control activities	CONTROL-SUPPORT	CANDIDATE-ROUTE	MEDIUM	MB-CONTROL / L-ENTITY-CONTROL
Information & Communication	ICIF-P13 — Relevant, quality information	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-INFO / L-ENTITY-CONTROL
Information & Communication	ICIF-P14 — Internal communication	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-COMM-IN / L-ENTITY-CONTROL
Information & Communication	ICIF-P15 — External communication	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-COMM-EX / L-ENTITY-CONTROL
Monitoring Activities	ICIF-P16 — Ongoing and/or separate evaluations	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-MONITOR / L-ENTITY-CONTROL

ICIF limitation: Routes normalize the source MME candidate mappings to official ICIF identifiers. They do not establish that the principle is present and functioning or that the five components operate together.

Separated COSO-domain states

Domain	Official element / focus	Relationship / route state	Relevance	Activation code
ERM	—	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-ERM-ENTITY
ICSR	ICSR 2023 — Control Activities, Information & Communication, Monitoring Activities	CONTROL-SUPPORT / CANDIDATE-ROUTE	CONDITIONAL	A-ICSR-REPORTING
GENAI	GENAI-CAP-01–08 only if an actual capability is used	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-GENAI-ACTUAL
CG-BOARD	—	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-CG-BOARD

IFRS ISSB and SASB source connection

Domain	Source area / object	Controlled range / vintage	Relationship / state	Boundary code
IFRS-SOURCE	Metrics and targets	IFRS S1.45–53 —	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-MAT-ENTITY
SASB-SOURCE	SICS / SASB Standard / topic / metric	Current official source required	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY

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

Claims boundary: No control-effectiveness, COSO-compliance, IFRS-compliance, SASB-completeness, audit-readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE A05 | Digital Conference Participation

A05-4 — Emission Reduction Action Verification

Task identity	Objective	Evidence role(s)	Mapping state
Event Participation Events & Public Engagement	ICIF-OBJ-CMP — Compliance	MONITORING	CANDIDATE-ROUTE

Objective basis: Candidate evidence concerning adherence, verification or controlled governance; legal applicability remains an entity determination.

Candidate ICIF control-support routes

ICIF component	Principle	Relationship	Route state	Relevance	Basis / limit
Control Activities	ICIF-P10 — Control activities	CONTROL-SUPPORT	CANDIDATE-ROUTE	MEDIUM	MB-CONTROL / L-ENTITY-CONTROL
Information & Communication	ICIF-P13 — Relevant, quality information	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-INFO / L-ENTITY-CONTROL
Information & Communication	ICIF-P14 — Internal communication	CONTROL-SUPPORT	CANDIDATE-ROUTE	MEDIUM	MB-COMM-IN / L-ENTITY-CONTROL
Information & Communication	ICIF-P15 — External communication	CONTROL-SUPPORT	CANDIDATE-ROUTE	MEDIUM	MB-COMM-EX / L-ENTITY-CONTROL
Monitoring Activities	ICIF-P16 — Ongoing and/or separate evaluations	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-MONITOR / L-ENTITY-CONTROL

ICIF limitation: Routes normalize the source MME candidate mappings to official ICIF identifiers. They do not establish that the principle is present and functioning or that the five components operate together.

Separated COSO-domain states

Domain	Official element / focus	Relationship / route state	Relevance	Activation code
ERM	—	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-ERM-ENTITY
ICSR	ICSR 2023 — Control Activities, Information & Communication, Monitoring Activities	CONTROL-SUPPORT / CANDIDATE-ROUTE	CONDITIONAL	A-ICSR-REPORTING
GENAI	GENAI-CAP-01–08 only if an actual capability is used	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-GENAI-ACTUAL
CG-BOARD	—	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-CG-BOARD

IFRS ISSB and SASB source connection

Domain	Source area / object	Controlled range / vintage	Relationship / state	Boundary code
IFRS-SOURCE	Metrics and targets	IFRS S1.45–53 IFRS S2.27–37	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-MAT-ENTITY
SASB-SOURCE	SICS / SASB Standard / topic / metric	Current official source required	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY

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

Claims boundary: No control-effectiveness, COSO-compliance, IFRS-compliance, SASB-completeness, audit-readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE A06 | Remote Work Participation

A06-1 — Remote Work Reporting

Task identity	Objective	Evidence role(s)	Mapping state
Workforce Participation Workforce & Human Capital	ICIF-OBJ-REP — Reporting	REPORTING-SUPPORT	CANDIDATE-ROUTE

Objective basis: Candidate evidence supporting internal or external non-financial reporting information.

Candidate ICIF control-support routes

ICIF component	Principle	Relationship	Route state	Relevance	Basis / limit
Control Activities	ICIF-P10 — Control activities	CONTROL-SUPPORT	CANDIDATE-ROUTE	MEDIUM	MB-CONTROL / L-ENTITY-CONTROL
Information & Communication	ICIF-P13 — Relevant, quality information	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-INFO / L-ENTITY-CONTROL
Information & Communication	ICIF-P14 — Internal communication	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-COMM-IN / L-ENTITY-CONTROL
Information & Communication	ICIF-P15 — External communication	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-COMM-EX / L-ENTITY-CONTROL

ICIF limitation: Routes normalize the source MME candidate mappings to official ICIF identifiers. They do not establish that the principle is present and functioning or that the five components operate together.

Separated COSO-domain states

Domain	Official element / focus	Relationship / route state	Relevance	Activation code
ERM	—	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-ERM-ENTITY
ICSR	ICSR 2023 — Control Activities, Information & Communication	CONTROL-SUPPORT / CANDIDATE-ROUTE	CONDITIONAL	A-ICSR-REPORTING
GENAI	GENAI-CAP-01–08 only if an actual capability is used	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-GENAI-ACTUAL
CG-BOARD	—	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-CG-BOARD

IFRS ISSB and SASB source connection

Domain	Source area / object	Controlled range / vintage	Relationship / state	Boundary code
IFRS-SOURCE	Metrics and targets	IFRS S1.45–53 —	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-MAT-ENTITY
SASB-SOURCE	SICS / SASB Standard / topic / metric	Current official source required	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY

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

Claims boundary: No control-effectiveness, COSO-compliance, IFRS-compliance, SASB-completeness, audit-readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE A06 | Remote Work Participation

A06-2 — Remote Work Log

Task identity	Objective	Evidence role(s)	Mapping state
Workforce Participation Workforce & Human Capital	ICIF-OBJ-REP — Reporting	REPORTING-SUPPORT	CANDIDATE-ROUTE

Objective basis: Candidate evidence supporting internal or external non-financial reporting information.

Candidate ICIF control-support routes

ICIF component	Principle	Relationship	Route state	Relevance	Basis / limit
Control Activities	ICIF-P10 — Control activities	CONTROL-SUPPORT	CANDIDATE-ROUTE	MEDIUM	MB-CONTROL / L-ENTITY-CONTROL
Information & Communication	ICIF-P13 — Relevant, quality information	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-INFO / L-ENTITY-CONTROL
Information & Communication	ICIF-P14 — Internal communication	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-COMM-IN / L-ENTITY-CONTROL
Information & Communication	ICIF-P15 — External communication	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-COMM-EX / L-ENTITY-CONTROL

ICIF limitation: Routes normalize the source MME candidate mappings to official ICIF identifiers. They do not establish that the principle is present and functioning or that the five components operate together.

Separated COSO-domain states

Domain	Official element / focus	Relationship / route state	Relevance	Activation code
ERM	—	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-ERM-ENTITY
ICSR	ICSR 2023 — Control Activities, Information & Communication	CONTROL-SUPPORT / CANDIDATE-ROUTE	CONDITIONAL	A-ICSR-REPORTING
GENAI	GENAI-CAP-01–08 only if an actual capability is used	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-GENAI-ACTUAL
CG-BOARD	—	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-CG-BOARD

IFRS ISSB and SASB source connection

Domain	Source area / object	Controlled range / vintage	Relationship / state	Boundary code
IFRS-SOURCE	Metrics and targets	IFRS S1.45–53 —	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-MAT-ENTITY
SASB-SOURCE	SICS / SASB Standard / topic / metric	Current official source required	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY

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

Claims boundary: No control-effectiveness, COSO-compliance, IFRS-compliance, SASB-completeness, audit-readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE A06 | Remote Work Participation

A06-3 — Attendance Verification

Task identity	Objective	Evidence role(s)	Mapping state
Workforce Participation Workforce & Human Capital	ICIF-OBJ-CMP — Compliance	MONITORING	CANDIDATE-ROUTE

Objective basis: Candidate evidence concerning adherence, verification or controlled governance; legal applicability remains an entity determination.

Candidate ICIF control-support routes

ICIF component	Principle	Relationship	Route state	Relevance	Basis / limit
Control Activities	ICIF-P10 — Control activities	CONTROL-SUPPORT	CANDIDATE-ROUTE	MEDIUM	MB-CONTROL / L-ENTITY-CONTROL
Information & Communication	ICIF-P13 — Relevant, quality information	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-INFO / L-ENTITY-CONTROL
Information & Communication	ICIF-P14 — Internal communication	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-COMM-IN / L-ENTITY-CONTROL
Information & Communication	ICIF-P15 — External communication	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-COMM-EX / L-ENTITY-CONTROL

ICIF limitation: Routes normalize the source MME candidate mappings to official ICIF identifiers. They do not establish that the principle is present and functioning or that the five components operate together.

Separated COSO-domain states

Domain	Official element / focus	Relationship / route state	Relevance	Activation code
ERM	—	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-ERM-ENTITY
ICSR	ICSR 2023 — Control Activities, Information & Communication	CONTROL-SUPPORT / CANDIDATE-ROUTE	CONDITIONAL	A-ICSR-REPORTING
GENAI	GENAI-CAP-01–08 only if an actual capability is used	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-GENAI-ACTUAL
CG-BOARD	—	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-CG-BOARD

IFRS ISSB and SASB source connection

Domain	Source area / object	Controlled range / vintage	Relationship / state	Boundary code
IFRS-SOURCE	Metrics and targets	IFRS S1.45–53 —	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-MAT-ENTITY
SASB-SOURCE	SICS / SASB Standard / topic / metric	Current official source required	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY

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

Claims boundary: No control-effectiveness, COSO-compliance, IFRS-compliance, SASB-completeness, audit-readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE A06 | Remote Work Participation

A06-4 — Emission Reduction Summary

Task identity	Objective	Evidence role(s)	Mapping state
Workforce Participation Workforce & Human Capital	ICIF-OBJ-REP — Reporting	REPORTING-SUPPORT	CANDIDATE-ROUTE

Objective basis: Candidate evidence supporting internal or external non-financial reporting information.

Candidate ICIF control-support routes

ICIF component	Principle	Relationship	Route state	Relevance	Basis / limit
Control Activities	ICIF-P10 — Control activities	CONTROL-SUPPORT	CANDIDATE-ROUTE	MEDIUM	MB-CONTROL / L-ENTITY-CONTROL
Information & Communication	ICIF-P13 — Relevant, quality information	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-INFO / L-ENTITY-CONTROL
Information & Communication	ICIF-P14 — Internal communication	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-COMM-IN / L-ENTITY-CONTROL
Information & Communication	ICIF-P15 — External communication	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-COMM-EX / L-ENTITY-CONTROL

ICIF limitation: Routes normalize the source MME candidate mappings to official ICIF identifiers. They do not establish that the principle is present and functioning or that the five components operate together.

Separated COSO-domain states

Domain	Official element / focus	Relationship / route state	Relevance	Activation code
ERM	—	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-ERM-ENTITY
ICSR	ICSR 2023 — Control Activities, Information & Communication	CONTROL-SUPPORT / CANDIDATE-ROUTE	CONDITIONAL	A-ICSR-REPORTING
GENAI	GENAI-CAP-01–08 only if an actual capability is used	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-GENAI-ACTUAL
CG-BOARD	—	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-CG-BOARD

IFRS ISSB and SASB source connection

Domain	Source area / object	Controlled range / vintage	Relationship / state	Boundary code
IFRS-SOURCE	Metrics, targets and reporting timing	IFRS S1.45–53; S1.64 IFRS S2.27–37	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-MAT-ENTITY
SASB-SOURCE	SICS / SASB Standard / topic / metric	Current official source required	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY

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

Claims boundary: No control-effectiveness, COSO-compliance, IFRS-compliance, SASB-completeness, audit-readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE A07 | Business Travel Participation

A07-1 — Travel Request Submission

Task identity	Objective	Evidence role(s)	Mapping state
Mobility & Travel Participation Business Travel, Accommodation & Mobility	ICIF-OBJ-OPS — Operations	CONTROL-OPERATION	CANDIDATE-ROUTE

Objective basis: Candidate evidence concerning execution, participation, resource use or operational performance.

Candidate ICIF control-support routes

ICIF component	Principle	Relationship	Route state	Relevance	Basis / limit
Control Activities	ICIF-P10 — Control activities	CONTROL-SUPPORT	CANDIDATE-ROUTE	MEDIUM	MB-CONTROL / L-ENTITY-CONTROL
Information & Communication	ICIF-P13 — Relevant, quality information	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-INFO / L-ENTITY-CONTROL
Information & Communication	ICIF-P14 — Internal communication	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-COMM-IN / L-ENTITY-CONTROL
Information & Communication	ICIF-P15 — External communication	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-COMM-EX / L-ENTITY-CONTROL

ICIF limitation: Routes normalize the source MME candidate mappings to official ICIF identifiers. They do not establish that the principle is present and functioning or that the five components operate together.

Separated COSO-domain states

Domain	Official element / focus	Relationship / route state	Relevance	Activation code
ERM	—	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-ERM-ENTITY
ICSR	ICSR 2023 — Control Activities, Information & Communication	CONTROL-SUPPORT / CANDIDATE-ROUTE	CONDITIONAL	A-ICSR-REPORTING
GENAI	GENAI-CAP-01–08 only if an actual capability is used	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-GENAI-ACTUAL
CG-BOARD	—	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-CG-BOARD

IFRS ISSB and SASB source connection

Domain	Source area / object	Controlled range / vintage	Relationship / state	Boundary code
IFRS-SOURCE	Metrics and targets	IFRS S1.45–53 —	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-MAT-ENTITY
SASB-SOURCE	SICS / SASB Standard / topic / metric	Current official source required	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY

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

Claims boundary: No control-effectiveness, COSO-compliance, IFRS-compliance, SASB-completeness, audit-readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE A07 | Business Travel Participation

A07-2 — Travel Receipt Logging

Task identity	Objective	Evidence role(s)	Mapping state
Mobility & Travel Participation Business Travel, Accommodation & Mobility	ICIF-OBJ-REP — Reporting	REPORTING-SUPPORT	CANDIDATE-ROUTE

Objective basis: Candidate evidence supporting internal or external non-financial reporting information.

Candidate ICIF control-support routes

ICIF component	Principle	Relationship	Route state	Relevance	Basis / limit
Control Activities	ICIF-P10 — Control activities	CONTROL-SUPPORT	CANDIDATE-ROUTE	MEDIUM	MB-CONTROL / L-ENTITY-CONTROL
Information & Communication	ICIF-P13 — Relevant, quality information	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-INFO / L-ENTITY-CONTROL
Information & Communication	ICIF-P14 — Internal communication	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-COMM-IN / L-ENTITY-CONTROL
Information & Communication	ICIF-P15 — External communication	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-COMM-EX / L-ENTITY-CONTROL

ICIF limitation: Routes normalize the source MME candidate mappings to official ICIF identifiers. They do not establish that the principle is present and functioning or that the five components operate together.

Separated COSO-domain states

Domain	Official element / focus	Relationship / route state	Relevance	Activation code
ERM	—	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-ERM-ENTITY
ICSR	ICSR 2023 — Control Activities, Information & Communication	CONTROL-SUPPORT / CANDIDATE-ROUTE	CONDITIONAL	A-ICSR-REPORTING
GENAI	GENAI-CAP-01–08 only if an actual capability is used	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-GENAI-ACTUAL
CG-BOARD	—	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-CG-BOARD

IFRS ISSB and SASB source connection

Domain	Source area / object	Controlled range / vintage	Relationship / state	Boundary code
IFRS-SOURCE	Metrics and targets	IFRS S1.45–53 —	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-MAT-ENTITY
SASB-SOURCE	SICS / SASB Standard / topic / metric	Current official source required	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY

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

Claims boundary: No control-effectiveness, COSO-compliance, IFRS-compliance, SASB-completeness, audit-readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE A07 | Business Travel Participation

A07-3 — Itinerary Completion Verification

Task identity	Objective	Evidence role(s)	Mapping state
Mobility & Travel Participation Business Travel, Accommodation & Mobility	ICIF-OBJ-CMP — Compliance	MONITORING	CANDIDATE-ROUTE

Objective basis: Candidate evidence concerning adherence, verification or controlled governance; legal applicability remains an entity determination.

Candidate ICIF control-support routes

ICIF component	Principle	Relationship	Route state	Relevance	Basis / limit
Control Activities	ICIF-P10 — Control activities	CONTROL-SUPPORT	CANDIDATE-ROUTE	MEDIUM	MB-CONTROL / L-ENTITY-CONTROL
Information & Communication	ICIF-P13 — Relevant, quality information	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-INFO / L-ENTITY-CONTROL
Information & Communication	ICIF-P14 — Internal communication	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-COMM-IN / L-ENTITY-CONTROL
Information & Communication	ICIF-P15 — External communication	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-COMM-EX / L-ENTITY-CONTROL

ICIF limitation: Routes normalize the source MME candidate mappings to official ICIF identifiers. They do not establish that the principle is present and functioning or that the five components operate together.

Separated COSO-domain states

Domain	Official element / focus	Relationship / route state	Relevance	Activation code
ERM	—	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-ERM-ENTITY
ICSR	ICSR 2023 — Control Activities, Information & Communication	CONTROL-SUPPORT / CANDIDATE-ROUTE	CONDITIONAL	A-ICSR-REPORTING
GENAI	GENAI-CAP-01-08 only if an actual capability is used	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-GENAI-ACTUAL
CG-BOARD	—	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-CG-BOARD

IFRS ISSB and SASB source connection

Domain	Source area / object	Controlled range / vintage	Relationship / state	Boundary code
IFRS-SOURCE	Metrics and targets	IFRS S1.45–53 —	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-MAT-ENTITY
SASB-SOURCE	SICS / SASB Standard / topic / metric	Current official source required	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY

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

Claims boundary: No control-effectiveness, COSO-compliance, IFRS-compliance, SASB-completeness, audit-readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE A07 | Business Travel Participation

A07-4 — Expense Reimbursement Verification

Task identity	Objective	Evidence role(s)	Mapping state
Mobility & Travel Participation Business Travel, Accommodation & Mobility	ICIF-OBJ-CMP — Compliance	MONITORING	CANDIDATE-ROUTE

Objective basis: Candidate evidence concerning adherence, verification or controlled governance; legal applicability remains an entity determination.

Candidate ICIF control-support routes

ICIF component	Principle	Relationship	Route state	Relevance	Basis / limit
Control Activities	ICIF-P10 — Control activities	CONTROL-SUPPORT	CANDIDATE-ROUTE	MEDIUM	MB-CONTROL / L-ENTITY-CONTROL
Information & Communication	ICIF-P13 — Relevant, quality information	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-INFO / L-ENTITY-CONTROL
Information & Communication	ICIF-P14 — Internal communication	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-COMM-IN / L-ENTITY-CONTROL
Information & Communication	ICIF-P15 — External communication	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-COMM-EX / L-ENTITY-CONTROL

ICIF limitation: Routes normalize the source MME candidate mappings to official ICIF identifiers. They do not establish that the principle is present and functioning or that the five components operate together.

Separated COSO-domain states

Domain	Official element / focus	Relationship / route state	Relevance	Activation code
ERM	—	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-ERM-ENTITY
ICSR	ICSR 2023 — Control Activities, Information & Communication	CONTROL-SUPPORT / CANDIDATE-ROUTE	CONDITIONAL	A-ICSR-REPORTING
GENAI	GENAI-CAP-01-08 only if an actual capability is used	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-GENAI-ACTUAL
CG-BOARD	—	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-CG-BOARD

IFRS ISSB and SASB source connection

Domain	Source area / object	Controlled range / vintage	Relationship / state	Boundary code
IFRS-SOURCE	Metrics and targets	IFRS S1.45–53 —	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-MAT-ENTITY
SASB-SOURCE	SICS / SASB Standard / topic / metric	Current official source required	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY

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

Claims boundary: No control-effectiveness, COSO-compliance, IFRS-compliance, SASB-completeness, audit-readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE A08 | Green Dining Module

A08-1 — Low-Carbon Meal Ordering

Task identity	Objective	Evidence role(s)	Mapping state
Lifestyle & Consumption Participation Sustainable Consumption, Logistics & Service Upgrade	ICIF-OBJ-OPS — Operations	CONTROL-OPERATION	CANDIDATE-ROUTE

Objective basis: Candidate evidence concerning execution, participation, resource use or operational performance.

Candidate ICIF control-support routes

ICIF component	Principle	Relationship	Route state	Relevance	Basis / limit
Control Activities	ICIF-P10 — Control activities	CONTROL-SUPPORT	CANDIDATE-ROUTE	MEDIUM	MB-CONTROL / L-ENTITY-CONTROL
Information & Communication	ICIF-P13 — Relevant, quality information	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-INFO / L-ENTITY-CONTROL
Information & Communication	ICIF-P15 — External communication	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-COMM-EX / L-ENTITY-CONTROL

ICIF limitation: Routes normalize the source MME candidate mappings to official ICIF identifiers. They do not establish that the principle is present and functioning or that the five components operate together.

Separated COSO-domain states

Domain	Official element / focus	Relationship / route state	Relevance	Activation code
ERM	—	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-ERM-ENTITY
ICSR	ICSR 2023 — Control Activities, Information & Communication	CONTROL-SUPPORT / CANDIDATE-ROUTE	CONDITIONAL	A-ICSR-REPORTING
GENAI	GENAI-CAP-01–08 only if an actual capability is used	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-GENAI-ACTUAL
CG-BOARD	—	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-CG-BOARD

IFRS ISSB and SASB source connection

Domain	Source area / object	Controlled range / vintage	Relationship / state	Boundary code
IFRS-SOURCE	Metrics and targets	IFRS S1.45–53 IFRS S2.27–37	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-MAT-ENTITY

Domain	Source area / object	Controlled range / vintage	Relationship / state	Boundary code
SASB-SOURCE	SICS / SASB Standard / topic / metric	Current official source required	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY

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

Claims boundary: No control-effectiveness, COSO-compliance, IFRS-compliance, SASB-completeness, audit-readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE A08 | Green Dining Module

A08-2 — Green Dining Survey

Task identity	Objective	Evidence role(s)	Mapping state
Lifestyle & Consumption Participation Sustainable Consumption, Logistics & Service Upgrade	ICIF-OBJ-OPS — Operations	CONTROL-OPERATION	CANDIDATE-ROUTE

Objective basis: Candidate evidence concerning execution, participation, resource use or operational performance.

Candidate ICIF control-support routes

ICIF component	Principle	Relationship	Route state	Relevance	Basis / limit
Control Activities	ICIF-P10 — Control activities	CONTROL-SUPPORT	CANDIDATE-ROUTE	MEDIUM	MB-CONTROL / L-ENTITY-CONTROL
Information & Communication	ICIF-P13 — Relevant, quality information	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-INFO / L-ENTITY-CONTROL
Information & Communication	ICIF-P15 — External communication	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-COMM-EX / L-ENTITY-CONTROL

ICIF limitation: Routes normalize the source MME candidate mappings to official ICIF identifiers. They do not establish that the principle is present and functioning or that the five components operate together.

Separated COSO-domain states

Domain	Official element / focus	Relationship / route state	Relevance	Activation code
ERM	—	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-ERM-ENTITY
ICSR	ICSR 2023 — Control Activities, Information & Communication	CONTROL-SUPPORT / CANDIDATE-ROUTE	CONDITIONAL	A-ICSR-REPORTING
GENAI	GENAI-CAP-01–08 only if an actual capability is used	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-GENAI-ACTUAL
CG-BOARD	—	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-CG-BOARD

IFRS ISSB and SASB source connection

Domain	Source area / object	Controlled range / vintage	Relationship / state	Boundary code
IFRS-SOURCE	Metrics and targets	IFRS S1.45–53 —	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-MAT-ENTITY

Domain	Source area / object	Controlled range / vintage	Relationship / state	Boundary code
SASB-SOURCE	SICS / SASB Standard / topic / metric	Current official source required	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY

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

Claims boundary: No control-effectiveness, COSO-compliance, IFRS-compliance, SASB-completeness, audit-readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE A08 | Green Dining Module

A08-3 — Reusable Utensils Challenge

Task identity	Objective	Evidence role(s)	Mapping state
Lifestyle & Consumption Participation Sustainable Consumption, Logistics & Service Upgrade	ICIF-OBJ-OPS — Operations	CONTROL-OPERATION	CANDIDATE-ROUTE

Objective basis: Candidate evidence concerning execution, participation, resource use or operational performance.

Candidate ICIF control-support routes

ICIF component	Principle	Relationship	Route state	Relevance	Basis / limit
Control Activities	ICIF-P10 — Control activities	CONTROL-SUPPORT	CANDIDATE-ROUTE	MEDIUM	MB-CONTROL / L-ENTITY-CONTROL
Information & Communication	ICIF-P13 — Relevant, quality information	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-INFO / L-ENTITY-CONTROL
Information & Communication	ICIF-P15 — External communication	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-COMM-EX / L-ENTITY-CONTROL

ICIF limitation: Routes normalize the source MME candidate mappings to official ICIF identifiers. They do not establish that the principle is present and functioning or that the five components operate together.

Separated COSO-domain states

Domain	Official element / focus	Relationship / route state	Relevance	Activation code
ERM	—	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-ERM-ENTITY
ICSR	ICSR 2023 — Control Activities, Information & Communication	CONTROL-SUPPORT / CANDIDATE-ROUTE	CONDITIONAL	A-ICSR-REPORTING
GENAI	GENAI-CAP-01–08 only if an actual capability is used	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-GENAI-ACTUAL
CG-BOARD	—	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-CG-BOARD

IFRS ISSB and SASB source connection

Domain	Source area / object	Controlled range / vintage	Relationship / state	Boundary code
IFRS-SOURCE	Metrics and targets	IFRS S1.45–53 —	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-MAT-ENTITY

Domain	Source area / object	Controlled range / vintage	Relationship / state	Boundary code
SASB-SOURCE	SICS / SASB Standard / topic / metric	Current official source required	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY

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

Claims boundary: No control-effectiveness, COSO-compliance, IFRS-compliance, SASB-completeness, audit-readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE A08 | Green Dining Module

A08-4 — No-Waste Meal Challenge

Task identity	Objective	Evidence role(s)	Mapping state
Lifestyle & Consumption Participation Sustainable Consumption, Logistics & Service Upgrade	ICIF-OBJ-OPS — Operations	CONTROL-OPERATION	CANDIDATE-ROUTE

Objective basis: Candidate evidence concerning execution, participation, resource use or operational performance.

Candidate ICIF control-support routes

ICIF component	Principle	Relationship	Route state	Relevance	Basis / limit
Control Activities	ICIF-P10 — Control activities	CONTROL-SUPPORT	CANDIDATE-ROUTE	MEDIUM	MB-CONTROL / L-ENTITY-CONTROL
Information & Communication	ICIF-P13 — Relevant, quality information	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-INFO / L-ENTITY-CONTROL
Information & Communication	ICIF-P15 — External communication	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-COMM-EX / L-ENTITY-CONTROL

ICIF limitation: Routes normalize the source MME candidate mappings to official ICIF identifiers. They do not establish that the principle is present and functioning or that the five components operate together.

Separated COSO-domain states

Domain	Official element / focus	Relationship / route state	Relevance	Activation code
ERM	—	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-ERM-ENTITY
ICSR	ICSR 2023 — Control Activities, Information & Communication	CONTROL-SUPPORT / CANDIDATE-ROUTE	CONDITIONAL	A-ICSR-REPORTING
GENAI	GENAI-CAP-01–08 only if an actual capability is used	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-GENAI-ACTUAL
CG-BOARD	—	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-CG-BOARD

IFRS ISSB and SASB source connection

Domain	Source area / object	Controlled range / vintage	Relationship / state	Boundary code
IFRS-SOURCE	Metrics and targets	IFRS S1.45–53 —	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-MAT-ENTITY

Domain	Source area / object	Controlled range / vintage	Relationship / state	Boundary code
SASB-SOURCE	SICS / SASB Standard / topic / metric	Current official source required	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY

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

Claims boundary: No control-effectiveness, COSO-compliance, IFRS-compliance, SASB-completeness, audit-readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE A08 | Green Dining Module

A08-5 — Vegetarian Challenge

Task identity	Objective	Evidence role(s)	Mapping state
Lifestyle & Consumption Participation Sustainable Consumption, Logistics & Service Upgrade	ICIF-OBJ-OPS — Operations	CONTROL-OPERATION	CANDIDATE-ROUTE

Objective basis: Candidate evidence concerning execution, participation, resource use or operational performance.

Candidate ICIF control-support routes

ICIF component	Principle	Relationship	Route state	Relevance	Basis / limit
Control Activities	ICIF-P10 — Control activities	CONTROL-SUPPORT	CANDIDATE-ROUTE	MEDIUM	MB-CONTROL / L-ENTITY-CONTROL
Information & Communication	ICIF-P13 — Relevant, quality information	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-INFO / L-ENTITY-CONTROL
Information & Communication	ICIF-P15 — External communication	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-COMM-EX / L-ENTITY-CONTROL

ICIF limitation: Routes normalize the source MME candidate mappings to official ICIF identifiers. They do not establish that the principle is present and functioning or that the five components operate together.

Separated COSO-domain states

Domain	Official element / focus	Relationship / route state	Relevance	Activation code
ERM	—	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-ERM-ENTITY
ICSR	ICSR 2023 — Control Activities, Information & Communication	CONTROL-SUPPORT / CANDIDATE-ROUTE	CONDITIONAL	A-ICSR-REPORTING
GENAI	GENAI-CAP-01–08 only if an actual capability is used	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-GENAI-ACTUAL
CG-BOARD	—	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-CG-BOARD

IFRS ISSB and SASB source connection

Domain	Source area / object	Controlled range / vintage	Relationship / state	Boundary code
IFRS-SOURCE	Metrics and targets	IFRS S1.45–53 —	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-MAT-ENTITY

Domain	Source area / object	Controlled range / vintage	Relationship / state	Boundary code
SASB-SOURCE	SICS / SASB Standard / topic / metric	Current official source required	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY

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

Claims boundary: No control-effectiveness, COSO-compliance, IFRS-compliance, SASB-completeness, audit-readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE A08 | Green Dining Module

A08-6 — Healthy Veggie Day

Task identity	Objective	Evidence role(s)	Mapping state
Lifestyle & Consumption Participation Sustainable Consumption, Logistics & Service Upgrade	ICIF-OBJ-OPS — Operations	CONTROL-OPERATION	CANDIDATE-ROUTE

Objective basis: Candidate evidence concerning execution, participation, resource use or operational performance.

Candidate ICIF control-support routes

ICIF component	Principle	Relationship	Route state	Relevance	Basis / limit
Control Activities	ICIF-P10 — Control activities	CONTROL-SUPPORT	CANDIDATE-ROUTE	MEDIUM	MB-CONTROL / L-ENTITY-CONTROL
Information & Communication	ICIF-P13 — Relevant, quality information	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-INFO / L-ENTITY-CONTROL
Information & Communication	ICIF-P15 — External communication	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-COMM-EX / L-ENTITY-CONTROL

ICIF limitation: Routes normalize the source MME candidate mappings to official ICIF identifiers. They do not establish that the principle is present and functioning or that the five components operate together.

Separated COSO-domain states

Domain	Official element / focus	Relationship / route state	Relevance	Activation code
ERM	—	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-ERM-ENTITY
ICSR	ICSR 2023 — Control Activities, Information & Communication	CONTROL-SUPPORT / CANDIDATE-ROUTE	CONDITIONAL	A-ICSR-REPORTING
GENAI	GENAI-CAP-01–08 only if an actual capability is used	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-GENAI-ACTUAL
CG-BOARD	—	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-CG-BOARD

IFRS ISSB and SASB source connection

Domain	Source area / object	Controlled range / vintage	Relationship / state	Boundary code
IFRS-SOURCE	Metrics and targets	IFRS S1.45–53 —	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-MAT-ENTITY

Domain	Source area / object	Controlled range / vintage	Relationship / state	Boundary code
SASB-SOURCE	SICS / SASB Standard / topic / metric	Current official source required	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY

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

Claims boundary: No control-effectiveness, COSO-compliance, IFRS-compliance, SASB-completeness, audit-readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE A08 | Green Dining Module

A08-7 — Sugar-Free Beverage Day

Task identity	Objective	Evidence role(s)	Mapping state
Lifestyle & Consumption Participation Sustainable Consumption, Logistics & Service Upgrade	ICIF-OBJ-OPS — Operations	CONTROL-OPERATION	CANDIDATE-ROUTE

Objective basis: Candidate evidence concerning execution, participation, resource use or operational performance.

Candidate ICIF control-support routes

ICIF component	Principle	Relationship	Route state	Relevance	Basis / limit
Control Activities	ICIF-P10 — Control activities	CONTROL-SUPPORT	CANDIDATE-ROUTE	MEDIUM	MB-CONTROL / L-ENTITY-CONTROL
Information & Communication	ICIF-P13 — Relevant, quality information	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-INFO / L-ENTITY-CONTROL
Information & Communication	ICIF-P15 — External communication	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-COMM-EX / L-ENTITY-CONTROL

ICIF limitation: Routes normalize the source MME candidate mappings to official ICIF identifiers. They do not establish that the principle is present and functioning or that the five components operate together.

Separated COSO-domain states

Domain	Official element / focus	Relationship / route state	Relevance	Activation code
ERM	—	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-ERM-ENTITY
ICSR	ICSR 2023 — Control Activities, Information & Communication	CONTROL-SUPPORT / CANDIDATE-ROUTE	CONDITIONAL	A-ICSR-REPORTING
GENAI	GENAI-CAP-01–08 only if an actual capability is used	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-GENAI-ACTUAL
CG-BOARD	—	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-CG-BOARD

IFRS ISSB and SASB source connection

Domain	Source area / object	Controlled range / vintage	Relationship / state	Boundary code
IFRS-SOURCE	Metrics and targets	IFRS S1.45–53 —	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-MAT-ENTITY

Domain	Source area / object	Controlled range / vintage	Relationship / state	Boundary code
SASB-SOURCE	SICS / SASB Standard / topic / metric	Current official source required	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY

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

Claims boundary: No control-effectiveness, COSO-compliance, IFRS-compliance, SASB-completeness, audit-readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE A08 | Green Dining Module

A08-8 — Food & Agriculture Education

Task identity	Objective	Evidence role(s)	Mapping state
Individual & Community Participation Sustainable Food Systems Education & Awareness	ICIF-OBJ-OPS — Operations	CONTROL-OPERATION	CANDIDATE-ROUTE

Objective basis: Candidate evidence concerning execution, participation, resource use or operational performance.

Candidate ICIF control-support routes

ICIF component	Principle	Relationship	Route state	Relevance	Basis / limit
Control Activities	ICIF-P10 — Control activities	CONTROL-SUPPORT	CANDIDATE-ROUTE	MEDIUM	MB-CONTROL / L-ENTITY-CONTROL
Information & Communication	ICIF-P13 — Relevant, quality information	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-INFO / L-ENTITY-CONTROL
Information & Communication	ICIF-P15 — External communication	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-COMM-EX / L-ENTITY-CONTROL

ICIF limitation: Routes normalize the source MME candidate mappings to official ICIF identifiers. They do not establish that the principle is present and functioning or that the five components operate together.

Separated COSO-domain states

Domain	Official element / focus	Relationship / route state	Relevance	Activation code
ERM	—	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-ERM-ENTITY
ICSR	ICSR 2023 — Control Activities, Information & Communication	CONTROL-SUPPORT / CANDIDATE-ROUTE	CONDITIONAL	A-ICSR-REPORTING
GENAI	GENAI-CAP-01–08 only if an actual capability is used	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-GENAI-ACTUAL
CG-BOARD	—	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-CG-BOARD

IFRS ISSB and SASB source connection

Domain	Source area / object	Controlled range / vintage	Relationship / state	Boundary code
IFRS-SOURCE	Metrics and targets	IFRS S1.45–53 —	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-MAT-ENTITY

Domain	Source area / object	Controlled range / vintage	Relationship / state	Boundary code
SASB-SOURCE	SICS / SASB Standard / topic / metric	Current official source required	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY

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

Claims boundary: No control-effectiveness, COSO-compliance, IFRS-compliance, SASB-completeness, audit-readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE A08 | Green Dining Module

A08-9 — Shared Meal with Friends

Task identity	Objective	Evidence role(s)	Mapping state
Lifestyle & Consumption Participation Sustainable Consumption, Logistics & Service Upgrade	ICIF-OBJ-OPS — Operations	CONTROL-OPERATION	CANDIDATE-ROUTE

Objective basis: Candidate evidence concerning execution, participation, resource use or operational performance.

Candidate ICIF control-support routes

ICIF component	Principle	Relationship	Route state	Relevance	Basis / limit
Control Activities	ICIF-P10 — Control activities	CONTROL-SUPPORT	CANDIDATE-ROUTE	MEDIUM	MB-CONTROL / L-ENTITY-CONTROL
Information & Communication	ICIF-P13 — Relevant, quality information	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-INFO / L-ENTITY-CONTROL
Information & Communication	ICIF-P15 — External communication	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-COMM-EX / L-ENTITY-CONTROL

ICIF limitation: Routes normalize the source MME candidate mappings to official ICIF identifiers. They do not establish that the principle is present and functioning or that the five components operate together.

Separated COSO-domain states

Domain	Official element / focus	Relationship / route state	Relevance	Activation code
ERM	—	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-ERM-ENTITY
ICSR	ICSR 2023 — Control Activities, Information & Communication	CONTROL-SUPPORT / CANDIDATE-ROUTE	CONDITIONAL	A-ICSR-REPORTING
GENAI	GENAI-CAP-01–08 only if an actual capability is used	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-GENAI-ACTUAL
CG-BOARD	—	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-CG-BOARD

IFRS ISSB and SASB source connection

Domain	Source area / object	Controlled range / vintage	Relationship / state	Boundary code
IFRS-SOURCE	Metrics and targets	IFRS S1.45–53 —	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-MAT-ENTITY

Domain	Source area / object	Controlled range / vintage	Relationship / state	Boundary code
SASB-SOURCE	SICS / SASB Standard / topic / metric	Current official source required	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY

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

Claims boundary: No control-effectiveness, COSO-compliance, IFRS-compliance, SASB-completeness, audit-readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE A08 | Green Dining Module

A08-10 — Agricultural Education Experience

Task identity	Objective	Evidence role(s)	Mapping state
Individual & Community Participation Agricultural Learning & Experiential Sustainability Education	ICIF-OBJ-OPS — Operations	CONTROL- OPERATION	CANDIDATE-ROUTE

Objective basis: Candidate evidence concerning execution, participation, resource use or operational performance.

Candidate ICIF control-support routes

ICIF component	Principle	Relationship	Route state	Relevance	Basis / limit
Control Activities	ICIF-P10 — Control activities	CONTROL-SUPPORT	CANDIDATE-ROUTE	MEDIUM	MB-CONTROL / L-ENTITY-CONTROL
Information & Communication	ICIF-P13 — Relevant, quality information	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-INFO / L-ENTITY-CONTROL
Information & Communication	ICIF-P15 — External communication	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-COMM-EX / L-ENTITY-CONTROL

ICIF limitation: Routes normalize the source MME candidate mappings to official ICIF identifiers. They do not establish that the principle is present and functioning or that the five components operate together.

Separated COSO-domain states

Domain	Official element / focus	Relationship / route state	Relevance	Activation code
ERM	—	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-ERM-ENTITY
ICSR	ICSR 2023 — Control Activities, Information & Communication	CONTROL-SUPPORT / CANDIDATE-ROUTE	CONDITIONAL	A-ICSR-REPORTING
GENAI	GENAI-CAP-01–08 only if an actual capability is used	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-GENAI-ACTUAL
CG-BOARD	—	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-CG-BOARD

IFRS ISSB and SASB source connection

Domain	Source area / object	Controlled range / vintage	Relationship / state	Boundary code
IFRS-SOURCE	Metrics and targets	IFRS S1.45–53 —	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-MAT-ENTITY

Domain	Source area / object	Controlled range / vintage	Relationship / state	Boundary code
SASB-SOURCE	SICS / SASB Standard / topic / metric	Current official source required	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY

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

Claims boundary: No control-effectiveness, COSO-compliance, IFRS-compliance, SASB-completeness, audit-readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE A08 | Green Dining Module

A08-11 — Brand Dialogue

Task identity	Objective	Evidence role(s)	Mapping state
Lifestyle & Consumption Participation Sustainable Consumption, Logistics & Service Upgrade	ICIF-OBJ-REP — Reporting	REPORTING-SUPPORT	CANDIDATE-ROUTE

Objective basis: Candidate evidence supporting internal or external non-financial reporting information.

Candidate ICIF control-support routes

ICIF component	Principle	Relationship	Route state	Relevance	Basis / limit
Control Activities	ICIF-P10 — Control activities	CONTROL-SUPPORT	CANDIDATE-ROUTE	MEDIUM	MB-CONTROL / L-ENTITY-CONTROL
Information & Communication	ICIF-P13 — Relevant, quality information	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-INFO / L-ENTITY-CONTROL
Information & Communication	ICIF-P14 — Internal communication	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-COMM-IN / L-ENTITY-CONTROL
Information & Communication	ICIF-P15 — External communication	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-COMM-EX / L-ENTITY-CONTROL
Monitoring Activities	ICIF-P16 — Ongoing and/or separate evaluations	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-MONITOR / L-ENTITY-CONTROL

ICIF limitation: Routes normalize the source MME candidate mappings to official ICIF identifiers. They do not establish that the principle is present and functioning or that the five components operate together.

Separated COSO-domain states

Domain	Official element / focus	Relationship / route state	Relevance	Activation code
ERM	—	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-ERM-ENTITY
ICSR	ICSR 2023 — Control Activities, Information & Communication, Monitoring Activities	CONTROL-SUPPORT / CANDIDATE-ROUTE	CONDITIONAL	A-ICSR-REPORTING
GENAI	GENAI-CAP-01-08 only if an actual capability is used	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-GENAI-ACTUAL
CG-BOARD	—	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-CG-BOARD

IFRS ISSB and SASB source connection

Domain	Source area / object	Controlled range / vintage	Relationship / state	Boundary code
IFRS-SOURCE	Metrics and targets	IFRS S1.45–53 —	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-MAT-ENTITY
SASB-SOURCE	SICS / SASB Standard / topic / metric	Current official source required	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY

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

Claims boundary: No control-effectiveness, COSO-compliance, IFRS-compliance, SASB-completeness, audit-readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE A08 | Green Dining Module

A08-12 — Food Bank Volunteering

Task identity	Objective	Evidence role(s)	Mapping state
Community Participation Community & Social Impact	ICIF-OBJ-OPS — Operations	CONTROL-OPERATION	CANDIDATE-ROUTE

Objective basis: Candidate evidence concerning execution, participation, resource use or operational performance.

Candidate ICIF control-support routes

ICIF component	Principle	Relationship	Route state	Relevance	Basis / limit
Control Activities	ICIF-P10 — Control activities	CONTROL-SUPPORT	CANDIDATE-ROUTE	MEDIUM	MB-CONTROL / L-ENTITY-CONTROL
Information & Communication	ICIF-P13 — Relevant, quality information	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-INFO / L-ENTITY-CONTROL
Information & Communication	ICIF-P14 — Internal communication	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-COMM-IN / L-ENTITY-CONTROL
Information & Communication	ICIF-P15 — External communication	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-COMM-EX / L-ENTITY-CONTROL

ICIF limitation: Routes normalize the source MME candidate mappings to official ICIF identifiers. They do not establish that the principle is present and functioning or that the five components operate together.

Separated COSO-domain states

Domain	Official element / focus	Relationship / route state	Relevance	Activation code
ERM	—	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-ERM-ENTITY
ICSR	ICSR 2023 — Control Activities, Information & Communication	CONTROL-SUPPORT / CANDIDATE-ROUTE	CONDITIONAL	A-ICSR-REPORTING
GENAI	GENAI-CAP-01–08 only if an actual capability is used	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-GENAI-ACTUAL
CG-BOARD	—	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-CG-BOARD

IFRS ISSB and SASB source connection

Domain	Source area / object	Controlled range / vintage	Relationship / state	Boundary code
IFRS-SOURCE	Metrics and targets	IFRS S1.45–53 —	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-MAT-ENTITY
SASB-SOURCE	SICS / SASB Standard / topic / metric	Current official source required	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY

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

Claims boundary: No control-effectiveness, COSO-compliance, IFRS-compliance, SASB-completeness, audit-readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE A09 | Healthy Living Participation

A09-1 — Health Screening Task

Task identity	Objective	Evidence role(s)	Mapping state
Workforce Participation Workforce & Human Capital	ICIF-OBJ-OPS — Operations	MONITORING	CANDIDATE-ROUTE

Objective basis: Candidate evidence concerning execution, participation, resource use or operational performance.

Candidate ICIF control-support routes

ICIF component	Principle	Relationship	Route state	Relevance	Basis / limit
Control Environment	ICIF-P02 — Oversight responsibility	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-GOV / L-ENTITY-CONTROL
Control Environment	ICIF-P03 — Structure, authority and responsibility	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-GOV / L-ENTITY-CONTROL
Information & Communication	ICIF-P13 — Relevant, quality information	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-INFO / L-ENTITY-CONTROL
Monitoring Activities	ICIF-P16 — Ongoing and/or separate evaluations	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-MONITOR / L-ENTITY-CONTROL

ICIF limitation: Routes normalize the source MME candidate mappings to official ICIF identifiers. They do not establish that the principle is present and functioning or that the five components operate together.

Separated COSO-domain states

Domain	Official element / focus	Relationship / route state	Relevance	Activation code
ERM	ERM-P10 — Identifies Risk	ANALOGOUS-RELATIONSHIP / CANDIDATE-ROUTE	MEDIUM	A-ERM-ENTITY
ICSR	ICSR 2023 — Control Environment, Information & Communication, Monitoring Activities	CONTROL-SUPPORT / CANDIDATE-ROUTE	CONDITIONAL	A-ICSR-REPORTING
GENAI	GENAI-CAP-01–08 only if an actual capability is used	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-GENAI-ACTUAL
CG-BOARD	—	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-CG-BOARD

IFRS ISSB and SASB source connection

Domain	Source area / object	Controlled range / vintage	Relationship / state	Boundary code
IFRS-SOURCE	Metrics and targets	IFRS S1.45–53 —	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-MAT-ENTITY
SASB-SOURCE	SICS / SASB Standard / topic / metric	Current official source required	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY

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

Claims boundary: No control-effectiveness, COSO-compliance, IFRS-compliance, SASB-completeness, audit-readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE A09 | Healthy Living Participation

A09-2 — Exercise Challenge Task

Task identity	Objective	Evidence role(s)	Mapping state
Workforce Participation Workforce & Human Capital	ICIF-OBJ-OPS — Operations	CONTROL-OPERATION	CANDIDATE-ROUTE

Objective basis: Candidate evidence concerning execution, participation, resource use or operational performance.

Candidate ICIF control-support routes

ICIF component	Principle	Relationship	Route state	Relevance	Basis / limit
Control Environment	ICIF-P02 — Oversight responsibility	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-GOV / L-ENTITY-CONTROL
Control Environment	ICIF-P03 — Structure, authority and responsibility	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-GOV / L-ENTITY-CONTROL
Information & Communication	ICIF-P13 — Relevant, quality information	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-INFO / L-ENTITY-CONTROL
Monitoring Activities	ICIF-P16 — Ongoing and/or separate evaluations	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-MONITOR / L-ENTITY-CONTROL

ICIF limitation: Routes normalize the source MME candidate mappings to official ICIF identifiers. They do not establish that the principle is present and functioning or that the five components operate together.

Separated COSO-domain states

Domain	Official element / focus	Relationship / route state	Relevance	Activation code
ERM	—	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-ERM-ENTITY
ICSR	ICSR 2023 — Control Environment, Information & Communication, Monitoring Activities	CONTROL-SUPPORT / CANDIDATE-ROUTE	CONDITIONAL	A-ICSR-REPORTING
GENAI	GENAI-CAP-01–08 only if an actual capability is used	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-GENAI-ACTUAL
CG-BOARD	—	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-CG-BOARD

IFRS ISSB and SASB source connection

Domain	Source area / object	Controlled range / vintage	Relationship / state	Boundary code
IFRS-SOURCE	Metrics and targets	IFRS S1.45–53 —	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-MAT-ENTITY
SASB-SOURCE	SICS / SASB Standard / topic / metric	Current official source required	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY

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

Claims boundary: No control-effectiveness, COSO-compliance, IFRS-compliance, SASB-completeness, audit-readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE A09 | Healthy Living Participation

A09-3 — Health Promotion Task

Task identity	Objective	Evidence role(s)	Mapping state
Workforce Participation Workforce & Human Capital	ICIF-OBJ-OPS — Operations	CONTROL-OPERATION	CANDIDATE-ROUTE

Objective basis: Candidate evidence concerning execution, participation, resource use or operational performance.

Candidate ICIF control-support routes

ICIF component	Principle	Relationship	Route state	Relevance	Basis / limit
Control Environment	ICIF-P01 — Integrity and ethical values	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-GOV / L-ENTITY-CONTROL
Control Environment	ICIF-P04 — Commitment to competence	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-GOV / L-ENTITY-CONTROL
Information & Communication	ICIF-P13 — Relevant, quality information	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-INFO / L-ENTITY-CONTROL
Information & Communication	ICIF-P14 — Internal communication	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-COMM-IN / L-ENTITY-CONTROL

ICIF limitation: Routes normalize the source MME candidate mappings to official ICIF identifiers. They do not establish that the principle is present and functioning or that the five components operate together.

Separated COSO-domain states

Domain	Official element / focus	Relationship / route state	Relevance	Activation code
ERM	—	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-ERM-ENTITY
ICSR	ICSR 2023 — Control Environment, Information & Communication	CONTROL-SUPPORT / CANDIDATE-ROUTE	CONDITIONAL	A-ICSR-REPORTING
GENAI	GENAI-CAP-01–08 only if an actual capability is used	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-GENAI-ACTUAL
CG-BOARD	—	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-CG-BOARD

IFRS ISSB and SASB source connection

Domain	Source area / object	Controlled range / vintage	Relationship / state	Boundary code
IFRS-SOURCE	Metrics and targets	IFRS S1.45–53 —	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-MAT-ENTITY
SASB-SOURCE	SICS / SASB Standard / topic / metric	Current official source required	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY

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

Claims boundary: No control-effectiveness, COSO-compliance, IFRS-compliance, SASB-completeness, audit-readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE A09 | Healthy Living Participation

A09-4 — Health Tracking Task

Task identity	Objective	Evidence role(s)	Mapping state
Workforce Participation Workforce & Human Capital	ICIF-OBJ-REP — Reporting	MONITORING	CANDIDATE-ROUTE

Objective basis: Candidate evidence supporting internal or external non-financial reporting information.

Candidate ICIF control-support routes

ICIF component	Principle	Relationship	Route state	Relevance	Basis / limit
Control Environment	ICIF-P02 — Oversight responsibility	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-GOV / L-ENTITY-CONTROL
Control Environment	ICIF-P03 — Structure, authority and responsibility	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-GOV / L-ENTITY-CONTROL
Information & Communication	ICIF-P13 — Relevant, quality information	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-INFO / L-ENTITY-CONTROL
Monitoring Activities	ICIF-P16 — Ongoing and/or separate evaluations	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-MONITOR / L-ENTITY-CONTROL

ICIF limitation: Routes normalize the source MME candidate mappings to official ICIF identifiers. They do not establish that the principle is present and functioning or that the five components operate together.

Separated COSO-domain states

Domain	Official element / focus	Relationship / route state	Relevance	Activation code
ERM	ERM-P16 — Reviews Risk and Performance	ANALOGOUS-RELATIONSHIP / CANDIDATE-ROUTE	MEDIUM	A-ERM-ENTITY
ICSR	ICSR 2023 — Control Environment, Information & Communication, Monitoring Activities	CONTROL-SUPPORT / CANDIDATE-ROUTE	CONDITIONAL	A-ICSR-REPORTING
GENAI	GENAI-CAP-01–08 only if an actual capability is used	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-GENAI-ACTUAL
CG-BOARD	—	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-CG-BOARD

IFRS ISSB and SASB source connection

Domain	Source area / object	Controlled range / vintage	Relationship / state	Boundary code
IFRS-SOURCE	Metrics and targets	IFRS S1.45–53 —	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-MAT-ENTITY
SASB-SOURCE	SICS / SASB Standard / topic / metric	Current official source required	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY

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

Claims boundary: No control-effectiveness, COSO-compliance, IFRS-compliance, SASB-completeness, audit-readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE A10 | E-commerce Logistics Participation

A10-1 — Low-Carbon Packaging Task

Task identity	Objective	Evidence role(s)	Mapping state
Lifestyle & Consumption Participation Sustainable Consumption, Logistics & Service Upgrade	ICIF-OBJ-OPS — Operations	CONTROL-OPERATION	CANDIDATE-ROUTE

Objective basis: Candidate evidence concerning execution, participation, resource use or operational performance.

Candidate ICIF control-support routes

ICIF component	Principle	Relationship	Route state	Relevance	Basis / limit
Control Activities	ICIF-P10 — Control activities	CONTROL-SUPPORT	CANDIDATE-ROUTE	MEDIUM	MB-CONTROL / L-ENTITY-CONTROL
Information & Communication	ICIF-P13 — Relevant, quality information	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-INFO / L-ENTITY-CONTROL
Information & Communication	ICIF-P15 — External communication	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-COMM-EX / L-ENTITY-CONTROL

ICIF limitation: Routes normalize the source MME candidate mappings to official ICIF identifiers. They do not establish that the principle is present and functioning or that the five components operate together.

Separated COSO-domain states

Domain	Official element / focus	Relationship / route state	Relevance	Activation code
ERM	—	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-ERM-ENTITY
ICSR	ICSR 2023 — Control Activities, Information & Communication	CONTROL-SUPPORT / CANDIDATE-ROUTE	CONDITIONAL	A-ICSR-REPORTING
GENAI	GENAI-CAP-01–08 only if an actual capability is used	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-GENAI-ACTUAL
CG-BOARD	—	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-CG-BOARD

IFRS ISSB and SASB source connection

Domain	Source area / object	Controlled range / vintage	Relationship / state	Boundary code
IFRS-SOURCE	Metrics and targets	IFRS S1.45–53 IFRS S2.27–37	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-MAT-ENTITY

Domain	Source area / object	Controlled range / vintage	Relationship / state	Boundary code
SASB-SOURCE	SICS / SASB Standard / topic / metric	Current official source required	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY

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

Claims boundary: No control-effectiveness, COSO-compliance, IFRS-compliance, SASB-completeness, audit-readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE A10 | E-commerce Logistics Participation

A10-2 — Smart Pickup Task

Task identity	Objective	Evidence role(s)	Mapping state
Lifestyle & Consumption Participation Sustainable Consumption, Logistics & Service Upgrade	ICIF-OBJ-OPS — Operations	CONTROL-OPERATION	CANDIDATE-ROUTE

Objective basis: Candidate evidence concerning execution, participation, resource use or operational performance.

Candidate ICIF control-support routes

ICIF component	Principle	Relationship	Route state	Relevance	Basis / limit
Control Activities	ICIF-P10 — Control activities	CONTROL-SUPPORT	CANDIDATE-ROUTE	MEDIUM	MB-CONTROL / L-ENTITY-CONTROL
Information & Communication	ICIF-P13 — Relevant, quality information	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-INFO / L-ENTITY-CONTROL
Information & Communication	ICIF-P15 — External communication	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-COMM-EX / L-ENTITY-CONTROL

ICIF limitation: Routes normalize the source MME candidate mappings to official ICIF identifiers. They do not establish that the principle is present and functioning or that the five components operate together.

Separated COSO-domain states

Domain	Official element / focus	Relationship / route state	Relevance	Activation code
ERM	—	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-ERM-ENTITY
ICSR	ICSR 2023 — Control Activities, Information & Communication	CONTROL-SUPPORT / CANDIDATE-ROUTE	CONDITIONAL	A-ICSR-REPORTING
GENAI	GENAI-CAP-01–08 only if an actual capability is used	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-GENAI-ACTUAL
CG-BOARD	—	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-CG-BOARD

IFRS ISSB and SASB source connection

Domain	Source area / object	Controlled range / vintage	Relationship / state	Boundary code
IFRS-SOURCE	Metrics and targets	IFRS S1.45–53 —	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-MAT-ENTITY

Domain	Source area / object	Controlled range / vintage	Relationship / state	Boundary code
SASB-SOURCE	SICS / SASB Standard / topic / metric	Current official source required	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY

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

Claims boundary: No control-effectiveness, COSO-compliance, IFRS-compliance, SASB-completeness, audit-readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE A10 | E-commerce Logistics Participation

A10-3 — Delivery Distance Task

Task identity	Objective	Evidence role(s)	Mapping state
Lifestyle & Consumption Participation Sustainable Consumption, Logistics & Service Upgrade	ICIF-OBJ-OPS — Operations	CONTROL-OPERATION	CANDIDATE-ROUTE

Objective basis: Candidate evidence concerning execution, participation, resource use or operational performance.

Candidate ICIF control-support routes

ICIF component	Principle	Relationship	Route state	Relevance	Basis / limit
Control Activities	ICIF-P10 — Control activities	CONTROL-SUPPORT	CANDIDATE-ROUTE	MEDIUM	MB-CONTROL / L-ENTITY-CONTROL
Information & Communication	ICIF-P13 — Relevant, quality information	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-INFO / L-ENTITY-CONTROL
Information & Communication	ICIF-P15 — External communication	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-COMM-EX / L-ENTITY-CONTROL

ICIF limitation: Routes normalize the source MME candidate mappings to official ICIF identifiers. They do not establish that the principle is present and functioning or that the five components operate together.

Separated COSO-domain states

Domain	Official element / focus	Relationship / route state	Relevance	Activation code
ERM	—	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-ERM-ENTITY
ICSR	ICSR 2023 — Control Activities, Information & Communication	CONTROL-SUPPORT / CANDIDATE-ROUTE	CONDITIONAL	A-ICSR-REPORTING
GENAI	GENAI-CAP-01–08 only if an actual capability is used	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-GENAI-ACTUAL
CG-BOARD	—	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-CG-BOARD

IFRS ISSB and SASB source connection

Domain	Source area / object	Controlled range / vintage	Relationship / state	Boundary code
IFRS-SOURCE	Metrics and targets	IFRS S1.45–53 —	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-MAT-ENTITY

Domain	Source area / object	Controlled range / vintage	Relationship / state	Boundary code
SASB-SOURCE	SICS / SASB Standard / topic / metric	Current official source required	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY

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

Claims boundary: No control-effectiveness, COSO-compliance, IFRS-compliance, SASB-completeness, audit-readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE A10 | E-commerce Logistics Participation

A10-4 — Circular Recycling Task

Task identity	Objective	Evidence role(s)	Mapping state
Lifestyle & Consumption Participation Sustainable Consumption, Logistics & Service Upgrade	ICIF-OBJ-OPS — Operations	CONTROL-OPERATION	CANDIDATE-ROUTE

Objective basis: Candidate evidence concerning execution, participation, resource use or operational performance.

Candidate ICIF control-support routes

ICIF component	Principle	Relationship	Route state	Relevance	Basis / limit
Control Activities	ICIF-P10 — Control activities	CONTROL-SUPPORT	CANDIDATE-ROUTE	MEDIUM	MB-CONTROL / L-ENTITY-CONTROL
Information & Communication	ICIF-P13 — Relevant, quality information	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-INFO / L-ENTITY-CONTROL
Information & Communication	ICIF-P15 — External communication	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-COMM-EX / L-ENTITY-CONTROL

ICIF limitation: Routes normalize the source MME candidate mappings to official ICIF identifiers. They do not establish that the principle is present and functioning or that the five components operate together.

Separated COSO-domain states

Domain	Official element / focus	Relationship / route state	Relevance	Activation code
ERM	—	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-ERM-ENTITY
ICSR	ICSR 2023 — Control Activities, Information & Communication	CONTROL-SUPPORT / CANDIDATE-ROUTE	CONDITIONAL	A-ICSR-REPORTING
GENAI	GENAI-CAP-01–08 only if an actual capability is used	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-GENAI-ACTUAL
CG-BOARD	—	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-CG-BOARD

IFRS ISSB and SASB source connection

Domain	Source area / object	Controlled range / vintage	Relationship / state	Boundary code
IFRS-SOURCE	Metrics and targets	IFRS S1.45–53 —	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-MAT-ENTITY

Domain	Source area / object	Controlled range / vintage	Relationship / state	Boundary code
SASB-SOURCE	SICS / SASB Standard / topic / metric	Current official source required	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY

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

Claims boundary: No control-effectiveness, COSO-compliance, IFRS-compliance, SASB-completeness, audit-readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE A11 | Cultural Activities Participation

A11-1 — Green Ticket Task

Task identity	Objective	Evidence role(s)	Mapping state
Cultural Participation Cultural & Civic Participation	ICIF-OBJ-OPS — Operations	CONTROL-OPERATION	CANDIDATE-ROUTE

Objective basis: Candidate evidence concerning execution, participation, resource use or operational performance.

Candidate ICIF control-support routes

ICIF component	Principle	Relationship	Route state	Relevance	Basis / limit
Control Activities	ICIF-P10 — Control activities	CONTROL-SUPPORT	CANDIDATE-ROUTE	MEDIUM	MB-CONTROL / L-ENTITY-CONTROL
Information & Communication	ICIF-P13 — Relevant, quality information	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-INFO / L-ENTITY-CONTROL
Information & Communication	ICIF-P15 — External communication	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-COMM-EX / L-ENTITY-CONTROL

ICIF limitation: Routes normalize the source MME candidate mappings to official ICIF identifiers. They do not establish that the principle is present and functioning or that the five components operate together.

Separated COSO-domain states

Domain	Official element / focus	Relationship / route state	Relevance	Activation code
ERM	—	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-ERM-ENTITY
ICSR	ICSR 2023 — Control Activities, Information & Communication	CONTROL-SUPPORT / CANDIDATE-ROUTE	CONDITIONAL	A-ICSR-REPORTING
GENAI	GENAI-CAP-01–08 only if an actual capability is used	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-GENAI-ACTUAL
CG-BOARD	—	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-CG-BOARD

IFRS ISSB and SASB source connection

Domain	Source area / object	Controlled range / vintage	Relationship / state	Boundary code
IFRS-SOURCE	Metrics and targets	IFRS S1.45–53 —	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-MAT-ENTITY

Domain	Source area / object	Controlled range / vintage	Relationship / state	Boundary code
SASB-SOURCE	SICS / SASB Standard / topic / metric	Current official source required	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY

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

Claims boundary: No control-effectiveness, COSO-compliance, IFRS-compliance, SASB-completeness, audit-readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE A11 | Cultural Activities Participation

A11-2 — Low-Carbon Activity Experience Task

Task identity	Objective	Evidence role(s)	Mapping state
Cultural Participation Cultural & Civic Participation	ICIF-OBJ-OPS — Operations	CONTROL-OPERATION	CANDIDATE-ROUTE

Objective basis: Candidate evidence concerning execution, participation, resource use or operational performance.

Candidate ICIF control-support routes

ICIF component	Principle	Relationship	Route state	Relevance	Basis / limit
Control Activities	ICIF-P10 — Control activities	CONTROL-SUPPORT	CANDIDATE-ROUTE	MEDIUM	MB-CONTROL / L-ENTITY-CONTROL
Information & Communication	ICIF-P13 — Relevant, quality information	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-INFO / L-ENTITY-CONTROL
Information & Communication	ICIF-P15 — External communication	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-COMM-EX / L-ENTITY-CONTROL

ICIF limitation: Routes normalize the source MME candidate mappings to official ICIF identifiers. They do not establish that the principle is present and functioning or that the five components operate together.

Separated COSO-domain states

Domain	Official element / focus	Relationship / route state	Relevance	Activation code
ERM	—	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-ERM-ENTITY
ICSR	ICSR 2023 — Control Activities, Information & Communication	CONTROL-SUPPORT / CANDIDATE-ROUTE	CONDITIONAL	A-ICSR-REPORTING
GENAI	GENAI-CAP-01–08 only if an actual capability is used	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-GENAI-ACTUAL
CG-BOARD	—	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-CG-BOARD

IFRS ISSB and SASB source connection

Domain	Source area / object	Controlled range / vintage	Relationship / state	Boundary code
IFRS-SOURCE	Metrics and targets	IFRS S1.45–53 IFRS S2.27–37	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-MAT-ENTITY

Domain	Source area / object	Controlled range / vintage	Relationship / state	Boundary code
SASB-SOURCE	SICS / SASB Standard / topic / metric	Current official source required	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY

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

Claims boundary: No control-effectiveness, COSO-compliance, IFRS-compliance, SASB-completeness, audit-readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE A11 | Cultural Activities Participation

A11-3 — Cultural Participation Task

Task identity	Objective	Evidence role(s)	Mapping state
Cultural Participation Cultural & Civic Participation	ICIF-OBJ-OPS — Operations	CONTROL-OPERATION	CANDIDATE-ROUTE

Objective basis: Candidate evidence concerning execution, participation, resource use or operational performance.

Candidate ICIF control-support routes

ICIF component	Principle	Relationship	Route state	Relevance	Basis / limit
Control Activities	ICIF-P10 — Control activities	CONTROL-SUPPORT	CANDIDATE-ROUTE	MEDIUM	MB-CONTROL / L-ENTITY-CONTROL
Information & Communication	ICIF-P13 — Relevant, quality information	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-INFO / L-ENTITY-CONTROL
Information & Communication	ICIF-P15 — External communication	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-COMM-EX / L-ENTITY-CONTROL

ICIF limitation: Routes normalize the source MME candidate mappings to official ICIF identifiers. They do not establish that the principle is present and functioning or that the five components operate together.

Separated COSO-domain states

Domain	Official element / focus	Relationship / route state	Relevance	Activation code
ERM	—	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-ERM-ENTITY
ICSR	ICSR 2023 — Control Activities, Information & Communication	CONTROL-SUPPORT / CANDIDATE-ROUTE	CONDITIONAL	A-ICSR-REPORTING
GENAI	GENAI-CAP-01–08 only if an actual capability is used	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-GENAI-ACTUAL
CG-BOARD	—	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-CG-BOARD

IFRS ISSB and SASB source connection

Domain	Source area / object	Controlled range / vintage	Relationship / state	Boundary code
IFRS-SOURCE	Metrics and targets	IFRS S1.45–53 —	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-MAT-ENTITY

Domain	Source area / object	Controlled range / vintage	Relationship / state	Boundary code
SASB-SOURCE	SICS / SASB Standard / topic / metric	Current official source required	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY

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

Claims boundary: No control-effectiveness, COSO-compliance, IFRS-compliance, SASB-completeness, audit-readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE A11 | Cultural Activities Participation

A11-4 — Post-Event Feedback Task

Task identity	Objective	Evidence role(s)	Mapping state
Cultural Participation Cultural & Civic Participation	ICIF-OBJ-OPS — Operations	CONTROL-OPERATION	CANDIDATE-ROUTE

Objective basis: Candidate evidence concerning execution, participation, resource use or operational performance.

Candidate ICIF control-support routes

ICIF component	Principle	Relationship	Route state	Relevance	Basis / limit
Control Activities	ICIF-P10 — Control activities	CONTROL-SUPPORT	CANDIDATE-ROUTE	MEDIUM	MB-CONTROL / L-ENTITY-CONTROL
Information & Communication	ICIF-P13 — Relevant, quality information	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-INFO / L-ENTITY-CONTROL
Information & Communication	ICIF-P14 — Internal communication	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-COMM-IN / L-ENTITY-CONTROL
Information & Communication	ICIF-P15 — External communication	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-COMM-EX / L-ENTITY-CONTROL
Monitoring Activities	ICIF-P16 — Ongoing and/or separate evaluations	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-MONITOR / L-ENTITY-CONTROL

ICIF limitation: Routes normalize the source MME candidate mappings to official ICIF identifiers. They do not establish that the principle is present and functioning or that the five components operate together.

Separated COSO-domain states

Domain	Official element / focus	Relationship / route state	Relevance	Activation code
ERM	—	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-ERM-ENTITY
ICSR	ICSR 2023 — Control Activities, Information & Communication, Monitoring Activities	CONTROL-SUPPORT / CANDIDATE-ROUTE	CONDITIONAL	A-ICSR-REPORTING
GENAI	GENAI-CAP-01–08 only if an actual capability is used	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-GENAI-ACTUAL
CG-BOARD	—	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-CG-BOARD

IFRS ISSB and SASB source connection

Domain	Source area / object	Controlled range / vintage	Relationship / state	Boundary code
IFRS-SOURCE	Metrics and targets	IFRS S1.45–53 —	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-MAT-ENTITY
SASB-SOURCE	SICS / SASB Standard / topic / metric	Current official source required	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY

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

Claims boundary: No control-effectiveness, COSO-compliance, IFRS-compliance, SASB-completeness, audit-readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE A12 | Sustainable Accommodation & Responsible Tourism Participation

A12-1 — Check-in Registration Task

Task identity	Objective	Evidence role(s)	Mapping state
Individual, Enterprise & Accommodation Participation Accommodation Registration, Sustainable Stay & Low-Carbon Hospitality Participation	ICIF-OBJ-REP — Reporting	REPORTING-SUPPORT	CANDIDATE-ROUTE

Objective basis: Candidate evidence supporting internal or external non-financial reporting information.

Candidate ICIF control-support routes

ICIF component	Principle	Relationship	Route state	Relevance	Basis / limit
Control Activities	ICIF-P10 — Control activities	CONTROL-SUPPORT	CANDIDATE-ROUTE	MEDIUM	MB-CONTROL / L-ENTITY-CONTROL
Information & Communication	ICIF-P13 — Relevant, quality information	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-INFO / L-ENTITY-CONTROL
Monitoring Activities	ICIF-P16 — Ongoing and/or separate evaluations	CONTROL-SUPPORT	CANDIDATE-ROUTE	MEDIUM	MB-MONITOR / L-ENTITY-CONTROL

ICIF limitation: Routes normalize the source MME candidate mappings to official ICIF identifiers. They do not establish that the principle is present and functioning or that the five components operate together.

Separated COSO-domain states

Domain	Official element / focus	Relationship / route state	Relevance	Activation code
ERM	—	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-ERM-ENTITY
ICSR	ICSR 2023 — Control Activities, Information & Communication, Monitoring Activities	CONTROL-SUPPORT / CANDIDATE-ROUTE	CONDITIONAL	A-ICSR-REPORTING
GENAI	GENAI-CAP-01–08 only if an actual capability is used	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-GENAI-ACTUAL
CG-BOARD	—	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-CG-BOARD

IFRS ISSB and SASB source connection

Domain	Source area / object	Controlled range / vintage	Relationship / state	Boundary code
IFRS-SOURCE	Metrics and targets	IFRS S1.45–53 —	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-MAT-ENTITY
SASB-SOURCE	SICS / SASB Standard / topic / metric	Current official source required	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY

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

Claims boundary: No control-effectiveness, COSO-compliance, IFRS-compliance, SASB-completeness, audit-readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE A12 | Sustainable Accommodation & Responsible Tourism Participation

A12-2 — Green Room Proof

Task identity	Objective	Evidence role(s)	Mapping state
Individual, Enterprise & Hospitality Participation Green Accommodation, Resource Efficiency & Sustainable Hospitality Participation	ICIF-OBJ-OPS — Operations	CONTROL-OPERATION	CANDIDATE-ROUTE

Objective basis: Candidate evidence concerning execution, participation, resource use or operational performance.

Candidate ICIF control-support routes

ICIF component	Principle	Relationship	Route state	Relevance	Basis / limit
Control Activities	ICIF-P10 — Control activities	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-CONTROL / L-ENTITY-CONTROL
Information & Communication	ICIF-P13 — Relevant, quality information	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-INFO / L-ENTITY-CONTROL
Monitoring Activities	ICIF-P16 — Ongoing and/or separate evaluations	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-MONITOR / L-ENTITY-CONTROL

ICIF limitation: Routes normalize the source MME candidate mappings to official ICIF identifiers. They do not establish that the principle is present and functioning or that the five components operate together.

Separated COSO-domain states

Domain	Official element / focus	Relationship / route state	Relevance	Activation code
ERM	—	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-ERM-ENTITY
ICSR	ICSR 2023 — Control Activities, Information & Communication, Monitoring Activities	CONTROL-SUPPORT / CANDIDATE-ROUTE	CONDITIONAL	A-ICSR-REPORTING
GENAI	GENAI-CAP-01–08 only if an actual capability is used	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-GENAI-ACTUAL
CG-BOARD	—	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-CG-BOARD

IFRS ISSB and SASB source connection

Domain	Source area / object	Controlled range / vintage	Relationship / state	Boundary code
IFRS-SOURCE	Metrics and targets	IFRS S1.45–53 —	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-MAT-ENTITY
SASB-SOURCE	SICS / SASB Standard / topic / metric	Current official source required	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY

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

Claims boundary: No control-effectiveness, COSO-compliance, IFRS-compliance, SASB-completeness, audit-readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE A12 | Sustainable Accommodation & Responsible Tourism Participation

A12-3 — Energy-saving Record Task

Task identity	Objective	Evidence role(s)	Mapping state
Individual, Enterprise & Hospitality Participation Energy Conservation, Resource Efficiency & Sustainable Hospitality Participation	ICIF-OBJ-REP — Reporting	REPORTING-SUPPORT	CANDIDATE-ROUTE

Objective basis: Candidate evidence supporting internal or external non-financial reporting information.

Candidate ICIF control-support routes

ICIF component	Principle	Relationship	Route state	Relevance	Basis / limit
Control Activities	ICIF-P10 — Control activities	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-CONTROL / L-ENTITY-CONTROL
Information & Communication	ICIF-P13 — Relevant, quality information	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-INFO / L-ENTITY-CONTROL
Monitoring Activities	ICIF-P16 — Ongoing and/or separate evaluations	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-MONITOR / L-ENTITY-CONTROL

ICIF limitation: Routes normalize the source MME candidate mappings to official ICIF identifiers. They do not establish that the principle is present and functioning or that the five components operate together.

Separated COSO-domain states

Domain	Official element / focus	Relationship / route state	Relevance	Activation code
ERM	—	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-ERM-ENTITY
ICSR	ICSR 2023 — Control Activities, Information & Communication, Monitoring Activities	CONTROL-SUPPORT / CANDIDATE-ROUTE	CONDITIONAL	A-ICSR-REPORTING
GENAI	GENAI-CAP-01–08 only if an actual capability is used	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-GENAI-ACTUAL
CG-BOARD	—	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-CG-BOARD

IFRS ISSB and SASB source connection

Domain	Source area / object	Controlled range / vintage	Relationship / state	Boundary code
IFRS-SOURCE	Metrics and targets	IFRS S1.45–53 IFRS S2.27–37	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-MAT-ENTITY
SASB-SOURCE	SICS / SASB Standard / topic / metric	Current official source required	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY

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

Claims boundary: No control-effectiveness, COSO-compliance, IFRS-compliance, SASB-completeness, audit-readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE A12 | Sustainable Accommodation & Responsible Tourism Participation

A12-4 — Environmental Participation Proof

Task identity	Objective	Evidence role(s)	Mapping state
Individual, Community, Tourism & Hospitality Participation Environmental Stewardship, Responsible Tourism & Sustainability Participation	ICIF-OBJ-OPS — Operations	CONTROL-OPERATION	CANDIDATE-ROUTE

Objective basis: Candidate evidence concerning execution, participation, resource use or operational performance.

Candidate ICIF control-support routes

ICIF component	Principle	Relationship	Route state	Relevance	Basis / limit
Information & Communication	ICIF-P13 — Relevant, quality information	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-INFO / L-ENTITY-CONTROL
Information & Communication	ICIF-P14 — Internal communication	CONTROL-SUPPORT	CANDIDATE-ROUTE	MEDIUM	MB-COMM-IN / L-ENTITY-CONTROL
Information & Communication	ICIF-P15 — External communication	CONTROL-SUPPORT	CANDIDATE-ROUTE	MEDIUM	MB-COMM-EX / L-ENTITY-CONTROL
Monitoring Activities	ICIF-P16 — Ongoing and/or separate evaluations	CONTROL-SUPPORT	CANDIDATE-ROUTE	MEDIUM	MB-MONITOR / L-ENTITY-CONTROL

ICIF limitation: Routes normalize the source MME candidate mappings to official ICIF identifiers. They do not establish that the principle is present and functioning or that the five components operate together.

Separated COSO-domain states

Domain	Official element / focus	Relationship / route state	Relevance	Activation code
ERM	—	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-ERM-ENTITY
ICSR	ICSR 2023 — Information & Communication, Monitoring Activities	CONTROL-SUPPORT / CANDIDATE-ROUTE	CONDITIONAL	A-ICSR-REPORTING
GENAI	GENAI-CAP-01–08 only if an actual capability is used	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-GENAI-ACTUAL
CG-BOARD	—	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-CG-BOARD

IFRS ISSB and SASB source connection

Domain	Source area / object	Controlled range / vintage	Relationship / state	Boundary code
IFRS-SOURCE	Metrics and targets	IFRS S1.45–53 —	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-MAT-ENTITY
SASB-SOURCE	SICS / SASB Standard / topic / metric	Current official source required	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY

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

Claims boundary: No control-effectiveness, COSO-compliance, IFRS-compliance, SASB-completeness, audit-readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE A13 | EV Leasing Participation

A13-1 — Rental Registration Task

Task identity	Objective	Evidence role(s)	Mapping state
Mobility & Travel Participation Business Travel, Accommodation & Mobility	ICIF-OBJ-REP — Reporting	REPORTING-SUPPORT	CANDIDATE-ROUTE

Objective basis: Candidate evidence supporting internal or external non-financial reporting information.

Candidate ICIF control-support routes

ICIF component	Principle	Relationship	Route state	Relevance	Basis / limit
Control Activities	ICIF-P10 — Control activities	CONTROL-SUPPORT	CANDIDATE-ROUTE	MEDIUM	MB-CONTROL / L-ENTITY-CONTROL
Information & Communication	ICIF-P13 — Relevant, quality information	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-INFO / L-ENTITY-CONTROL
Information & Communication	ICIF-P15 — External communication	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-COMM-EX / L-ENTITY-CONTROL

ICIF limitation: Routes normalize the source MME candidate mappings to official ICIF identifiers. They do not establish that the principle is present and functioning or that the five components operate together.

Separated COSO-domain states

Domain	Official element / focus	Relationship / route state	Relevance	Activation code
ERM	—	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-ERM-ENTITY
ICSR	ICSR 2023 — Control Activities, Information & Communication	CONTROL-SUPPORT / CANDIDATE-ROUTE	CONDITIONAL	A-ICSR-REPORTING
GENAI	GENAI-CAP-01–08 only if an actual capability is used	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-GENAI-ACTUAL
CG-BOARD	—	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-CG-BOARD

IFRS ISSB and SASB source connection

Domain	Source area / object	Controlled range / vintage	Relationship / state	Boundary code
IFRS-SOURCE	Metrics and targets	IFRS S1.45–53 —	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-MAT-ENTITY

Domain	Source area / object	Controlled range / vintage	Relationship / state	Boundary code
SASB-SOURCE	SICS / SASB Standard / topic / metric	Current official source required	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY

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

Claims boundary: No control-effectiveness, COSO-compliance, IFRS-compliance, SASB-completeness, audit-readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE A13 | EV Leasing Participation

A13-2 — Driving Mileage Task

Task identity	Objective	Evidence role(s)	Mapping state
Mobility & Travel Participation Business Travel, Accommodation & Mobility	ICIF-OBJ-OPS — Operations	CONTROL-OPERATION	CANDIDATE-ROUTE

Objective basis: Candidate evidence concerning execution, participation, resource use or operational performance.

Candidate ICIF control-support routes

ICIF component	Principle	Relationship	Route state	Relevance	Basis / limit
Control Activities	ICIF-P10 — Control activities	CONTROL-SUPPORT	CANDIDATE-ROUTE	MEDIUM	MB-CONTROL / L-ENTITY-CONTROL
Information & Communication	ICIF-P13 — Relevant, quality information	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-INFO / L-ENTITY-CONTROL
Information & Communication	ICIF-P15 — External communication	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-COMM-EX / L-ENTITY-CONTROL

ICIF limitation: Routes normalize the source MME candidate mappings to official ICIF identifiers. They do not establish that the principle is present and functioning or that the five components operate together.

Separated COSO-domain states

Domain	Official element / focus	Relationship / route state	Relevance	Activation code
ERM	—	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-ERM-ENTITY
ICSR	ICSR 2023 — Control Activities, Information & Communication	CONTROL-SUPPORT / CANDIDATE-ROUTE	CONDITIONAL	A-ICSR-REPORTING
GENAI	GENAI-CAP-01–08 only if an actual capability is used	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-GENAI-ACTUAL
CG-BOARD	—	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-CG-BOARD

IFRS ISSB and SASB source connection

Domain	Source area / object	Controlled range / vintage	Relationship / state	Boundary code
IFRS-SOURCE	Metrics and targets	IFRS S1.45–53 —	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-MAT-ENTITY

Domain	Source area / object	Controlled range / vintage	Relationship / state	Boundary code
SASB-SOURCE	SICS / SASB Standard / topic / metric	Current official source required	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY

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

Claims boundary: No control-effectiveness, COSO-compliance, IFRS-compliance, SASB-completeness, audit-readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE A13 | EV Leasing Participation

A13-3 — Charging Record Task

Task identity	Objective	Evidence role(s)	Mapping state
Mobility & Travel Participation Business Travel, Accommodation & Mobility	ICIF-OBJ-REP — Reporting	REPORTING-SUPPORT	CANDIDATE-ROUTE

Objective basis: Candidate evidence supporting internal or external non-financial reporting information.

Candidate ICIF control-support routes

ICIF component	Principle	Relationship	Route state	Relevance	Basis / limit
Control Activities	ICIF-P10 — Control activities	CONTROL-SUPPORT	CANDIDATE-ROUTE	MEDIUM	MB-CONTROL / L-ENTITY-CONTROL
Information & Communication	ICIF-P13 — Relevant, quality information	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-INFO / L-ENTITY-CONTROL
Information & Communication	ICIF-P15 — External communication	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-COMM-EX / L-ENTITY-CONTROL

ICIF limitation: Routes normalize the source MME candidate mappings to official ICIF identifiers. They do not establish that the principle is present and functioning or that the five components operate together.

Separated COSO-domain states

Domain	Official element / focus	Relationship / route state	Relevance	Activation code
ERM	—	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-ERM-ENTITY
ICSR	ICSR 2023 — Control Activities, Information & Communication	CONTROL-SUPPORT / CANDIDATE-ROUTE	CONDITIONAL	A-ICSR-REPORTING
GENAI	GENAI-CAP-01–08 only if an actual capability is used	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-GENAI-ACTUAL
CG-BOARD	—	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-CG-BOARD

IFRS ISSB and SASB source connection

Domain	Source area / object	Controlled range / vintage	Relationship / state	Boundary code
IFRS-SOURCE	Metrics and targets	IFRS S1.45–53 —	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-MAT-ENTITY

Domain	Source area / object	Controlled range / vintage	Relationship / state	Boundary code
SASB-SOURCE	SICS / SASB Standard / topic / metric	Current official source required	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY

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

Claims boundary: No control-effectiveness, COSO-compliance, IFRS-compliance, SASB-completeness, audit-readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE A13 | EV Leasing Participation

A13-4 — Return Verification Task

Task identity	Objective	Evidence role(s)	Mapping state
Mobility & Travel Participation Business Travel, Accommodation & Mobility	ICIF-OBJ-CMP — Compliance	MONITORING	CANDIDATE-ROUTE

Objective basis: Candidate evidence concerning adherence, verification or controlled governance; legal applicability remains an entity determination.

Candidate ICIF control-support routes

ICIF component	Principle	Relationship	Route state	Relevance	Basis / limit
Control Activities	ICIF-P10 — Control activities	CONTROL-SUPPORT	CANDIDATE-ROUTE	MEDIUM	MB-CONTROL / L-ENTITY-CONTROL
Information & Communication	ICIF-P13 — Relevant, quality information	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-INFO / L-ENTITY-CONTROL
Information & Communication	ICIF-P15 — External communication	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-COMM-EX / L-ENTITY-CONTROL

ICIF limitation: Routes normalize the source MME candidate mappings to official ICIF identifiers. They do not establish that the principle is present and functioning or that the five components operate together.

Separated COSO-domain states

Domain	Official element / focus	Relationship / route state	Relevance	Activation code
ERM	—	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-ERM-ENTITY
ICSR	ICSR 2023 — Control Activities, Information & Communication	CONTROL-SUPPORT / CANDIDATE-ROUTE	CONDITIONAL	A-ICSR-REPORTING
GENAI	GENAI-CAP-01–08 only if an actual capability is used	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-GENAI-ACTUAL
CG-BOARD	—	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-CG-BOARD

IFRS ISSB and SASB source connection

Domain	Source area / object	Controlled range / vintage	Relationship / state	Boundary code
IFRS-SOURCE	Metrics and targets	IFRS S1.45–53 —	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-MAT-ENTITY

Domain	Source area / object	Controlled range / vintage	Relationship / state	Boundary code
SASB-SOURCE	SICS / SASB Standard / topic / metric	Current official source required	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY

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

Claims boundary: No control-effectiveness, COSO-compliance, IFRS-compliance, SASB-completeness, audit-readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE A14 | Public Transport Module

A14-1 — Passenger Check-in Task

Task identity	Objective	Evidence role(s)	Mapping state
Mobility & Travel Participation Business Travel, Accommodation & Mobility	ICIF-OBJ-OPS — Operations	CONTROL-OPERATION	CANDIDATE-ROUTE

Objective basis: Candidate evidence concerning execution, participation, resource use or operational performance.

Candidate ICIF control-support routes

ICIF component	Principle	Relationship	Route state	Relevance	Basis / limit
Control Activities	ICIF-P10 — Control activities	CONTROL-SUPPORT	CANDIDATE-ROUTE	MEDIUM	MB-CONTROL / L-ENTITY-CONTROL
Information & Communication	ICIF-P13 — Relevant, quality information	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-INFO / L-ENTITY-CONTROL
Information & Communication	ICIF-P15 — External communication	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-COMM-EX / L-ENTITY-CONTROL

ICIF limitation: Routes normalize the source MME candidate mappings to official ICIF identifiers. They do not establish that the principle is present and functioning or that the five components operate together.

Separated COSO-domain states

Domain	Official element / focus	Relationship / route state	Relevance	Activation code
ERM	—	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-ERM-ENTITY
ICSR	ICSR 2023 — Control Activities, Information & Communication	CONTROL-SUPPORT / CANDIDATE-ROUTE	CONDITIONAL	A-ICSR-REPORTING
GENAI	GENAI-CAP-01–08 only if an actual capability is used	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-GENAI-ACTUAL
CG-BOARD	—	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-CG-BOARD

IFRS ISSB and SASB source connection

Domain	Source area / object	Controlled range / vintage	Relationship / state	Boundary code
IFRS-SOURCE	Metrics and targets	IFRS S1.45–53 —	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-MAT-ENTITY

Domain	Source area / object	Controlled range / vintage	Relationship / state	Boundary code
SASB-SOURCE	SICS / SASB Standard / topic / metric	Current official source required	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY

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

Claims boundary: No control-effectiveness, COSO-compliance, IFRS-compliance, SASB-completeness, audit-readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE A14 | Public Transport Module

A14-2 — Commuting Log Task

Task identity	Objective	Evidence role(s)	Mapping state
Mobility & Travel Participation Business Travel, Accommodation & Mobility	ICIF-OBJ-REP — Reporting	REPORTING-SUPPORT	CANDIDATE-ROUTE

Objective basis: Candidate evidence supporting internal or external non-financial reporting information.

Candidate ICIF control-support routes

ICIF component	Principle	Relationship	Route state	Relevance	Basis / limit
Control Activities	ICIF-P10 — Control activities	CONTROL-SUPPORT	CANDIDATE-ROUTE	MEDIUM	MB-CONTROL / L-ENTITY-CONTROL
Information & Communication	ICIF-P13 — Relevant, quality information	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-INFO / L-ENTITY-CONTROL
Information & Communication	ICIF-P15 — External communication	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-COMM-EX / L-ENTITY-CONTROL

ICIF limitation: Routes normalize the source MME candidate mappings to official ICIF identifiers. They do not establish that the principle is present and functioning or that the five components operate together.

Separated COSO-domain states

Domain	Official element / focus	Relationship / route state	Relevance	Activation code
ERM	—	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-ERM-ENTITY
ICSR	ICSR 2023 — Control Activities, Information & Communication	CONTROL-SUPPORT / CANDIDATE-ROUTE	CONDITIONAL	A-ICSR-REPORTING
GENAI	GENAI-CAP-01–08 only if an actual capability is used	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-GENAI-ACTUAL
CG-BOARD	—	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-CG-BOARD

IFRS ISSB and SASB source connection

Domain	Source area / object	Controlled range / vintage	Relationship / state	Boundary code
IFRS-SOURCE	Metrics and targets	IFRS S1.45–53 —	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-MAT-ENTITY

Domain	Source area / object	Controlled range / vintage	Relationship / state	Boundary code
SASB-SOURCE	SICS / SASB Standard / topic / metric	Current official source required	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY

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

Claims boundary: No control-effectiveness, COSO-compliance, IFRS-compliance, SASB-completeness, audit-readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE A14 | Public Transport Module

A14-3 — Ticket Verification Task

Task identity	Objective	Evidence role(s)	Mapping state
Mobility & Travel Participation Business Travel, Accommodation & Mobility	ICIF-OBJ-CMP — Compliance	MONITORING	CANDIDATE-ROUTE

Objective basis: Candidate evidence concerning adherence, verification or controlled governance; legal applicability remains an entity determination.

Candidate ICIF control-support routes

ICIF component	Principle	Relationship	Route state	Relevance	Basis / limit
Control Activities	ICIF-P10 — Control activities	CONTROL-SUPPORT	CANDIDATE-ROUTE	MEDIUM	MB-CONTROL / L-ENTITY-CONTROL
Information & Communication	ICIF-P13 — Relevant, quality information	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-INFO / L-ENTITY-CONTROL
Information & Communication	ICIF-P15 — External communication	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-COMM-EX / L-ENTITY-CONTROL

ICIF limitation: Routes normalize the source MME candidate mappings to official ICIF identifiers. They do not establish that the principle is present and functioning or that the five components operate together.

Separated COSO-domain states

Domain	Official element / focus	Relationship / route state	Relevance	Activation code
ERM	—	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-ERM-ENTITY
ICSR	ICSR 2023 — Control Activities, Information & Communication	CONTROL-SUPPORT / CANDIDATE-ROUTE	CONDITIONAL	A-ICSR-REPORTING
GENAI	GENAI-CAP-01–08 only if an actual capability is used	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-GENAI-ACTUAL
CG-BOARD	—	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-CG-BOARD

IFRS ISSB and SASB source connection

Domain	Source area / object	Controlled range / vintage	Relationship / state	Boundary code
IFRS-SOURCE	Metrics and targets	IFRS S1.45–53 —	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-MAT-ENTITY

Domain	Source area / object	Controlled range / vintage	Relationship / state	Boundary code
SASB-SOURCE	SICS / SASB Standard / topic / metric	Current official source required	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY

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

Claims boundary: No control-effectiveness, COSO-compliance, IFRS-compliance, SASB-completeness, audit-readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE A14 | Public Transport Module

A14-4 — Shared Transport Rental Task

Task identity	Objective	Evidence role(s)	Mapping state
Mobility & Travel Participation Business Travel, Accommodation & Mobility	ICIF-OBJ-OPS — Operations	CONTROL-OPERATION	CANDIDATE-ROUTE

Objective basis: Candidate evidence concerning execution, participation, resource use or operational performance.

Candidate ICIF control-support routes

ICIF component	Principle	Relationship	Route state	Relevance	Basis / limit
Control Activities	ICIF-P10 — Control activities	CONTROL-SUPPORT	CANDIDATE-ROUTE	MEDIUM	MB-CONTROL / L-ENTITY-CONTROL
Information & Communication	ICIF-P13 — Relevant, quality information	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-INFO / L-ENTITY-CONTROL
Information & Communication	ICIF-P15 — External communication	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-COMM-EX / L-ENTITY-CONTROL

ICIF limitation: Routes normalize the source MME candidate mappings to official ICIF identifiers. They do not establish that the principle is present and functioning or that the five components operate together.

Separated COSO-domain states

Domain	Official element / focus	Relationship / route state	Relevance	Activation code
ERM	—	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-ERM-ENTITY
ICSR	ICSR 2023 — Control Activities, Information & Communication	CONTROL-SUPPORT / CANDIDATE-ROUTE	CONDITIONAL	A-ICSR-REPORTING
GENAI	GENAI-CAP-01–08 only if an actual capability is used	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-GENAI-ACTUAL
CG-BOARD	—	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-CG-BOARD

IFRS ISSB and SASB source connection

Domain	Source area / object	Controlled range / vintage	Relationship / state	Boundary code
IFRS-SOURCE	Metrics and targets	IFRS S1.45–53 —	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-MAT-ENTITY

Domain	Source area / object	Controlled range / vintage	Relationship / state	Boundary code
SASB-SOURCE	SICS / SASB Standard / topic / metric	Current official source required	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY

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

Claims boundary: No control-effectiveness, COSO-compliance, IFRS-compliance, SASB-completeness, audit-readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE A15 | Community Sustainability Engagement & Awareness Participation

A15-1 — Sustainability Event Promotion

Task identity	Objective	Evidence role(s)	Mapping state
Individual & Community Participation Community Sustainability Engagement & Awareness Participation	ICIF-OBJ-OPS — Operations	CONTROL-OPERATION	CANDIDATE-ROUTE

Objective basis: Candidate evidence concerning execution, participation, resource use or operational performance.

Candidate ICIF control-support routes

ICIF component	Principle	Relationship	Route state	Relevance	Basis / limit
Control Activities	ICIF-P10 — Control activities	CONTROL-SUPPORT	CANDIDATE-ROUTE	MEDIUM	MB-CONTROL / L-ENTITY-CONTROL
Information & Communication	ICIF-P13 — Relevant, quality information	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-INFO / L-ENTITY-CONTROL
Information & Communication	ICIF-P15 — External communication	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-COMM-EX / L-ENTITY-CONTROL

ICIF limitation: Routes normalize the source MME candidate mappings to official ICIF identifiers. They do not establish that the principle is present and functioning or that the five components operate together.

Separated COSO-domain states

Domain	Official element / focus	Relationship / route state	Relevance	Activation code
ERM	—	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-ERM-ENTITY
ICSR	ICSR 2023 — Control Activities, Information & Communication	CONTROL-SUPPORT / CANDIDATE-ROUTE	CONDITIONAL	A-ICSR-REPORTING
GENAI	GENAI-CAP-01–08 only if an actual capability is used	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-GENAI-ACTUAL
CG-BOARD	—	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-CG-BOARD

IFRS ISSB and SASB source connection

Domain	Source area / object	Controlled range / vintage	Relationship / state	Boundary code
IFRS-SOURCE	Metrics and targets	IFRS S1.45–53 —	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-MAT-ENTITY

Domain	Source area / object	Controlled range / vintage	Relationship / state	Boundary code
SASB-SOURCE	SICS / SASB Standard / topic / metric	Current official source required	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY

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

Claims boundary: No control-effectiveness, COSO-compliance, IFRS-compliance, SASB-completeness, audit-readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE A15 | Community Sustainability Engagement & Awareness Participation

A15-2 — Resident Interaction Task

Task identity	Objective	Evidence role(s)	Mapping state
Individual & Community Participation Community Sustainability Engagement & Awareness Participation	ICIF-OBJ-OPS — Operations	CONTROL-OPERATION	CANDIDATE-ROUTE

Objective basis: Candidate evidence concerning execution, participation, resource use or operational performance.

Candidate ICIF control-support routes

ICIF component	Principle	Relationship	Route state	Relevance	Basis / limit
Control Activities	ICIF-P10 — Control activities	CONTROL-SUPPORT	CANDIDATE-ROUTE	MEDIUM	MB-CONTROL / L-ENTITY-CONTROL
Information & Communication	ICIF-P13 — Relevant, quality information	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-INFO / L-ENTITY-CONTROL
Information & Communication	ICIF-P15 — External communication	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-COMM-EX / L-ENTITY-CONTROL

ICIF limitation: Routes normalize the source MME candidate mappings to official ICIF identifiers. They do not establish that the principle is present and functioning or that the five components operate together.

Separated COSO-domain states

Domain	Official element / focus	Relationship / route state	Relevance	Activation code
ERM	—	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-ERM-ENTITY
ICSR	ICSR 2023 — Control Activities, Information & Communication	CONTROL-SUPPORT / CANDIDATE-ROUTE	CONDITIONAL	A-ICSR-REPORTING
GENAI	GENAI-CAP-01–08 only if an actual capability is used	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-GENAI-ACTUAL
CG-BOARD	—	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-CG-BOARD

IFRS ISSB and SASB source connection

Domain	Source area / object	Controlled range / vintage	Relationship / state	Boundary code
IFRS-SOURCE	Metrics and targets	IFRS S1.45–53 —	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-MAT-ENTITY

Domain	Source area / object	Controlled range / vintage	Relationship / state	Boundary code
SASB-SOURCE	SICS / SASB Standard / topic / metric	Current official source required	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY

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

Claims boundary: No control-effectiveness, COSO-compliance, IFRS-compliance, SASB-completeness, audit-readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE A15 | Community Sustainability Engagement & Awareness Participation

A15-3 — Green Declaration Task

Task identity	Objective	Evidence role(s)	Mapping state
Individual & Community Participation Community Sustainability Engagement & Awareness Participation	ICIF-OBJ-OPS — Operations	CONTROL-OPERATION	CANDIDATE-ROUTE

Objective basis: Candidate evidence concerning execution, participation, resource use or operational performance.

Candidate ICIF control-support routes

ICIF component	Principle	Relationship	Route state	Relevance	Basis / limit
Control Activities	ICIF-P10 — Control activities	CONTROL-SUPPORT	CANDIDATE-ROUTE	MEDIUM	MB-CONTROL / L-ENTITY-CONTROL
Information & Communication	ICIF-P13 — Relevant, quality information	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-INFO / L-ENTITY-CONTROL
Information & Communication	ICIF-P15 — External communication	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-COMM-EX / L-ENTITY-CONTROL

ICIF limitation: Routes normalize the source MME candidate mappings to official ICIF identifiers. They do not establish that the principle is present and functioning or that the five components operate together.

Separated COSO-domain states

Domain	Official element / focus	Relationship / route state	Relevance	Activation code
ERM	—	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-ERM-ENTITY
ICSR	ICSR 2023 — Control Activities, Information & Communication	CONTROL-SUPPORT / CANDIDATE-ROUTE	CONDITIONAL	A-ICSR-REPORTING
GENAI	GENAI-CAP-01–08 only if an actual capability is used	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-GENAI-ACTUAL
CG-BOARD	—	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-CG-BOARD

IFRS ISSB and SASB source connection

Domain	Source area / object	Controlled range / vintage	Relationship / state	Boundary code
IFRS-SOURCE	Metrics and targets	IFRS S1.45–53 —	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-MAT-ENTITY

Domain	Source area / object	Controlled range / vintage	Relationship / state	Boundary code
SASB-SOURCE	SICS / SASB Standard / topic / metric	Current official source required	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY

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

Claims boundary: No control-effectiveness, COSO-compliance, IFRS-compliance, SASB-completeness, audit-readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE A15 | Community Sustainability Engagement & Awareness Participation

A15-4 — Sustainability Results Presentation

Task identity	Objective	Evidence role(s)	Mapping state
Individual & Community Participation Community Sustainability Engagement & Awareness Participation	ICIF-OBJ-REP — Reporting	REPORTING-SUPPORT	CANDIDATE-ROUTE

Objective basis: Candidate evidence supporting internal or external non-financial reporting information.

Candidate ICIF control-support routes

ICIF component	Principle	Relationship	Route state	Relevance	Basis / limit
Control Activities	ICIF-P10 — Control activities	CONTROL-SUPPORT	CANDIDATE-ROUTE	MEDIUM	MB-CONTROL / L-ENTITY-CONTROL
Information & Communication	ICIF-P13 — Relevant, quality information	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-INFO / L-ENTITY-CONTROL
Information & Communication	ICIF-P15 — External communication	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-COMM-EX / L-ENTITY-CONTROL

ICIF limitation: Routes normalize the source MME candidate mappings to official ICIF identifiers. They do not establish that the principle is present and functioning or that the five components operate together.

Separated COSO-domain states

Domain	Official element / focus	Relationship / route state	Relevance	Activation code
ERM	—	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-ERM-ENTITY
ICSR	ICSR 2023 — Control Activities, Information & Communication	CONTROL-SUPPORT / CANDIDATE-ROUTE	CONDITIONAL	A-ICSR-REPORTING
GENAI	GENAI-CAP-01-08 only if an actual capability is used	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-GENAI-ACTUAL
CG-BOARD	—	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-CG-BOARD

IFRS ISSB and SASB source connection

Domain	Source area / object	Controlled range / vintage	Relationship / state	Boundary code
IFRS-SOURCE	Metrics, targets and reporting timing	IFRS S1.45–53; S1.64 —	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-MAT-ENTITY

Domain	Source area / object	Controlled range / vintage	Relationship / state	Boundary code
SASB-SOURCE	SICS / SASB Standard / topic / metric	Current official source required	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY

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

Claims boundary: No control-effectiveness, COSO-compliance, IFRS-compliance, SASB-completeness, audit-readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE A16 | Service Upgrade Module

A16-1 — Green Service Upgrade Task

Task identity	Objective	Evidence role(s)	Mapping state
Lifestyle & Consumption Sustainable Consumption, Logistics & Service Upgrade	ICIF-OBJ-OPS — Operations	CONTROL-DESIGN	CANDIDATE-ROUTE

Objective basis: Candidate evidence concerning execution, participation, resource use or operational performance.

Candidate ICIF control-support routes

ICIF component	Principle	Relationship	Route state	Relevance	Basis / limit
Control Activities	ICIF-P10 — Control activities	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-CONTROL / L-ENTITY-CONTROL
Control Activities	ICIF-P12 — Policies and procedures	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-POLICY / L-ENTITY-CONTROL
Information & Communication	ICIF-P13 — Relevant, quality information	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-INFO / L-ENTITY-CONTROL
Monitoring Activities	ICIF-P16 — Ongoing and/or separate evaluations	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-MONITOR / L-ENTITY-CONTROL

ICIF limitation: Routes normalize the source MME candidate mappings to official ICIF identifiers. They do not establish that the principle is present and functioning or that the five components operate together.

Separated COSO-domain states

Domain	Official element / focus	Relationship / route state	Relevance	Activation code
ERM	—	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-ERM-ENTITY
ICSR	ICSR 2023 — Control Activities, Information & Communication, Monitoring Activities	CONTROL-SUPPORT / CANDIDATE-ROUTE	CONDITIONAL	A-ICSR-REPORTING
GENAI	GENAI-CAP-01–08 only if an actual capability is used	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-GENAI-ACTUAL
CG-BOARD	—	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-CG-BOARD

IFRS ISSB and SASB source connection

Domain	Source area / object	Controlled range / vintage	Relationship / state	Boundary code
IFRS-SOURCE	Metrics and targets	IFRS S1.45–53 —	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-MAT-ENTITY
SASB-SOURCE	SICS / SASB Standard / topic / metric	Current official source required	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY

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

Claims boundary: No control-effectiveness, COSO-compliance, IFRS-compliance, SASB-completeness, audit-readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE A16 | Service Upgrade Module

A16-2 — Customer Feedback Task

Task identity	Objective	Evidence role(s)	Mapping state
Lifestyle & Consumption Sustainable Consumption, Logistics & Service Upgrade	ICIF-OBJ-OPS — Operations	CONTROL-OPERATION	CANDIDATE-ROUTE

Objective basis: Candidate evidence concerning execution, participation, resource use or operational performance.

Candidate ICIF control-support routes

ICIF component	Principle	Relationship	Route state	Relevance	Basis / limit
Information & Communication	ICIF-P13 — Relevant, quality information	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-INFO / L-ENTITY-CONTROL
Information & Communication	ICIF-P15 — External communication	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-COMM-EX / L-ENTITY-CONTROL
Monitoring Activities	ICIF-P16 — Ongoing and/or separate evaluations	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-MONITOR / L-ENTITY-CONTROL

ICIF limitation: Routes normalize the source MME candidate mappings to official ICIF identifiers. They do not establish that the principle is present and functioning or that the five components operate together.

Separated COSO-domain states

Domain	Official element / focus	Relationship / route state	Relevance	Activation code
ERM	—	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-ERM-ENTITY
ICSR	ICSR 2023 — Information & Communication, Monitoring Activities	CONTROL-SUPPORT / CANDIDATE-ROUTE	CONDITIONAL	A-ICSR-REPORTING
GENAI	GENAI-CAP-01–08 only if an actual capability is used	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-GENAI-ACTUAL
CG-BOARD	—	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-CG-BOARD

IFRS ISSB and SASB source connection

Domain	Source area / object	Controlled range / vintage	Relationship / state	Boundary code
IFRS-SOURCE	Metrics and targets	IFRS S1.45–53 —	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-MAT-ENTITY

Domain	Source area / object	Controlled range / vintage	Relationship / state	Boundary code
SASB-SOURCE	SICS / SASB Standard / topic / metric	Current official source required	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY

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

Claims boundary: No control-effectiveness, COSO-compliance, IFRS-compliance, SASB-completeness, audit-readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE A16 | Service Upgrade Module

A16-3 — Digital Process Transformation Task

Task identity	Objective	Evidence role(s)	Mapping state
Lifestyle & Consumption Sustainable Consumption, Logistics & Service Upgrade	ICIF-OBJ-OPS — Operations	CONTROL-DESIGN	CANDIDATE-ROUTE

Objective basis: Candidate evidence concerning execution, participation, resource use or operational performance.

Candidate ICIF control-support routes

ICIF component	Principle	Relationship	Route state	Relevance	Basis / limit
Control Activities	ICIF-P10 — Control activities	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-CONTROL / L-ENTITY-CONTROL
Control Activities	ICIF-P11 — General controls over technology	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-TECH / L-ENTITY-CONTROL
Information & Communication	ICIF-P13 — Relevant, quality information	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-INFO / L-ENTITY-CONTROL
Monitoring Activities	ICIF-P16 — Ongoing and/or separate evaluations	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-MONITOR / L-ENTITY-CONTROL

ICIF limitation: Routes normalize the source MME candidate mappings to official ICIF identifiers. They do not establish that the principle is present and functioning or that the five components operate together.

Separated COSO-domain states

Domain	Official element / focus	Relationship / route state	Relevance	Activation code
ERM	—	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-ERM-ENTITY
ICSR	ICSR 2023 — Control Activities, Information & Communication, Monitoring Activities	CONTROL-SUPPORT / CANDIDATE-ROUTE	CONDITIONAL	A-ICSR-REPORTING
GENAI	GENAI-CAP-01–08 only if an actual capability is used	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-GENAI-ACTUAL
CG-BOARD	—	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-CG-BOARD

IFRS ISSB and SASB source connection

Domain	Source area / object	Controlled range / vintage	Relationship / state	Boundary code
IFRS-SOURCE	Metrics and targets	IFRS S1.45–53 —	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-MAT-ENTITY
SASB-SOURCE	SICS / SASB Standard / topic / metric	Current official source required	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY

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

Claims boundary: No control-effectiveness, COSO-compliance, IFRS-compliance, SASB-completeness, audit-readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE A16 | Service Upgrade Module

A16-4 — Public Service Challenge Task

Task identity	Objective	Evidence role(s)	Mapping state
Individual & Community Participation Community Sustainability Engagement & Awareness Participation	ICIF-OBJ-OPS — Operations	CONTROL-OPERATION	CANDIDATE-ROUTE

Objective basis: Candidate evidence concerning execution, participation, resource use or operational performance.

Candidate ICIF control-support routes

ICIF component	Principle	Relationship	Route state	Relevance	Basis / limit
Information & Communication	ICIF-P13 — Relevant, quality information	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-INFO / L-ENTITY-CONTROL
Information & Communication	ICIF-P15 — External communication	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-COMM-EX / L-ENTITY-CONTROL
Monitoring Activities	ICIF-P16 — Ongoing and/or separate evaluations	CONTROL-SUPPORT	CANDIDATE-ROUTE	MEDIUM	MB-MONITOR / L-ENTITY-CONTROL

ICIF limitation: Routes normalize the source MME candidate mappings to official ICIF identifiers. They do not establish that the principle is present and functioning or that the five components operate together.

Separated COSO-domain states

Domain	Official element / focus	Relationship / route state	Relevance	Activation code
ERM	—	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-ERM-ENTITY
ICSR	ICSR 2023 — Information & Communication, Monitoring Activities	CONTROL-SUPPORT / CANDIDATE-ROUTE	CONDITIONAL	A-ICSR-REPORTING
GENAI	GENAI-CAP-01-08 only if an actual capability is used	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-GENAI-ACTUAL
CG-BOARD	—	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-CG-BOARD

IFRS ISSB and SASB source connection

Domain	Source area / object	Controlled range / vintage	Relationship / state	Boundary code
IFRS-SOURCE	Metrics and targets	IFRS S1.45–53 —	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-MAT-ENTITY

Domain	Source area / object	Controlled range / vintage	Relationship / state	Boundary code
SASB-SOURCE	SICS / SASB Standard / topic / metric	Current official source required	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY

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

Claims boundary: No control-effectiveness, COSO-compliance, IFRS-compliance, SASB-completeness, audit-readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE B01 | Sustainable Supply Chain Governance & Supplier Participation

B01-1 — Supplier Onboarding

Task identity	Objective	Evidence role(s)	Mapping state
Supply Chain Participation Supply Chain Collaboration, Procurement & Verification	ICIF-OBJ-OPS — Operations	CONTROL-DESIGN	CANDIDATE-ROUTE

Objective basis: Candidate evidence concerning execution, participation, resource use or operational performance.

Candidate ICIF control-support routes

ICIF component	Principle	Relationship	Route state	Relevance	Basis / limit
Control Environment	ICIF-P01 — Integrity and ethical values	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-GOV / L-ENTITY-CONTROL
Risk Assessment	ICIF-P08 — Fraud risk	CONTROL-SUPPORT	CANDIDATE-ROUTE	MEDIUM	MB-RISK / L-ENTITY-CONTROL
Control Activities	ICIF-P10 — Control activities	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-CONTROL / L-ENTITY-CONTROL
Information & Communication	ICIF-P13 — Relevant, quality information	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-INFO / L-ENTITY-CONTROL

ICIF limitation: Routes normalize the source MME candidate mappings to official ICIF identifiers. They do not establish that the principle is present and functioning or that the five components operate together.

Separated COSO-domain states

Domain	Official element / focus	Relationship / route state	Relevance	Activation code
ERM	—	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-ERM-ENTITY
ICSR	ICSR 2023 — Control Environment, Risk Assessment, Control Activities	CONTROL-SUPPORT / CANDIDATE-ROUTE	HIGH	A-ICSR-REPORTING
GENAI	GENAI-CAP-01–08 only if an actual capability is used	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-GENAI-ACTUAL
CG-BOARD	—	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-CG-BOARD

IFRS ISSB and SASB source connection

Domain	Source area / object	Controlled range / vintage	Relationship / state	Boundary code
IFRS-SOURCE	Metrics and targets	IFRS S1.45–53 —	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-MAT-ENTITY
SASB-SOURCE	SICS / SASB Standard / topic / metric	Current official source required	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY

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

Claims boundary: No control-effectiveness, COSO-compliance, IFRS-compliance, SASB-completeness, audit-readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE B01 | Sustainable Supply Chain Governance & Supplier Participation

B01-2 — Supplier Participation Verification

Task identity	Objective	Evidence role(s)	Mapping state
Supply Chain Participation Supply Chain Collaboration, Procurement & Verification	ICIF-OBJ-CMP — Compliance	MONITORING	CANDIDATE-ROUTE

Objective basis: Candidate evidence concerning adherence, verification or controlled governance; legal applicability remains an entity determination.

Candidate ICIF control-support routes

ICIF component	Principle	Relationship	Route state	Relevance	Basis / limit
Information & Communication	ICIF-P13 — Relevant, quality information	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-INFO / L-ENTITY-CONTROL
Information & Communication	ICIF-P15 — External communication	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-COMM-EX / L-ENTITY-CONTROL
Monitoring Activities	ICIF-P16 — Ongoing and/or separate evaluations	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-MONITOR / L-ENTITY-CONTROL

ICIF limitation: Routes normalize the source MME candidate mappings to official ICIF identifiers. They do not establish that the principle is present and functioning or that the five components operate together.

Separated COSO-domain states

Domain	Official element / focus	Relationship / route state	Relevance	Activation code
ERM	ERM-P16 — Reviews Risk and Performance	CONTROL-SUPPORT / CANDIDATE-ROUTE	MEDIUM	A-ERM-ENTITY
ICSR	ICSR 2023 — Information & Communication, Monitoring Activities	CONTROL-SUPPORT / CANDIDATE-ROUTE	HIGH	A-ICSR-REPORTING
GENAI	GENAI-CAP-01–08 only if an actual capability is used	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-GENAI-ACTUAL
CG-BOARD	—	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-CG-BOARD

IFRS ISSB and SASB source connection

Domain	Source area / object	Controlled range / vintage	Relationship / state	Boundary code
IFRS-SOURCE	Metrics and targets	IFRS S1.45–53 —	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-MAT-ENTITY

Domain	Source area / object	Controlled range / vintage	Relationship / state	Boundary code
SASB-SOURCE	SICS / SASB Standard / topic / metric	Current official source required	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY

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

Claims boundary: No control-effectiveness, COSO-compliance, IFRS-compliance, SASB-completeness, audit-readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE B01 | Sustainable Supply Chain Governance & Supplier Participation

B01-3 — Upstream Disclosure Update

Task identity	Objective	Evidence role(s)	Mapping state
Supply Chain Participation Supply Chain Collaboration, Procurement & Verification	ICIF-OBJ-REP — Reporting	REPORTING-SUPPORT	CANDIDATE-ROUTE

Objective basis: Candidate evidence supporting internal or external non-financial reporting information.

Candidate ICIF control-support routes

ICIF component	Principle	Relationship	Route state	Relevance	Basis / limit
Risk Assessment	ICIF-P06 — Suitable objectives	CONTROL-SUPPORT	CANDIDATE-ROUTE	MEDIUM	MB-RISK / L-ENTITY-CONTROL
Control Activities	ICIF-P10 — Control activities	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-CONTROL / L-ENTITY-CONTROL
Information & Communication	ICIF-P13 — Relevant, quality information	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-INFO / L-ENTITY-CONTROL
Monitoring Activities	ICIF-P16 — Ongoing and/or separate evaluations	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-MONITOR / L-ENTITY-CONTROL

ICIF limitation: Routes normalize the source MME candidate mappings to official ICIF identifiers. They do not establish that the principle is present and functioning or that the five components operate together.

Separated COSO-domain states

Domain	Official element / focus	Relationship / route state	Relevance	Activation code
ERM	—	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-ERM-ENTITY
ICSR	ICSR 2023 — Risk Assessment, Control Activities, Information & Communication	CONTROL-SUPPORT / CANDIDATE-ROUTE	HIGH	A-ICSR-REPORTING
GENAI	GENAI-CAP-01–08 only if an actual capability is used	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-GENAI-ACTUAL
CG-BOARD	—	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-CG-BOARD

IFRS ISSB and SASB source connection

Domain	Source area / object	Controlled range / vintage	Relationship / state	Boundary code
IFRS-SOURCE	Metrics, targets and reporting timing	IFRS S1.45–53; S1.64 —	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-MAT-ENTITY
SASB-SOURCE	SICS / SASB Standard / topic / metric	Current official source required	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY

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

Claims boundary: No control-effectiveness, COSO-compliance, IFRS-compliance, SASB-completeness, audit-readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE B01 | Sustainable Supply Chain Governance & Supplier Participation

B01-4 — Downstream Evidence Synchronization

Task identity	Objective	Evidence role(s)	Mapping state
Supply Chain Participation Supply Chain Collaboration, Procurement & Verification	ICIF-OBJ-REP — Reporting	CONTROL-OPERATION	CANDIDATE-ROUTE

Objective basis: Candidate evidence supporting internal or external non-financial reporting information.

Candidate ICIF control-support routes

ICIF component	Principle	Relationship	Route state	Relevance	Basis / limit
Control Environment	ICIF-P01 — Integrity and ethical values	CONTROL-SUPPORT	CANDIDATE-ROUTE	MEDIUM	MB-GOV / L-ENTITY-CONTROL
Information & Communication	ICIF-P13 — Relevant, quality information	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-INFO / L-ENTITY-CONTROL
Information & Communication	ICIF-P15 — External communication	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-COMM-EX / L-ENTITY-CONTROL

ICIF limitation: Routes normalize the source MME candidate mappings to official ICIF identifiers. They do not establish that the principle is present and functioning or that the five components operate together.

Separated COSO-domain states

Domain	Official element / focus	Relationship / route state	Relevance	Activation code
ERM	ERM-P18 — Leverages Information and Technology	CONTROL-SUPPORT / CANDIDATE-ROUTE	MEDIUM	A-ERM-ENTITY
ICSR	ICSR 2023 — Control Environment, Information & Communication	CONTROL-SUPPORT / CANDIDATE-ROUTE	HIGH	A-ICSR-REPORTING
GENAI	GENAI-CAP-01–08 only if an actual capability is used	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-GENAI-ACTUAL
CG-BOARD	—	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-CG-BOARD

IFRS ISSB and SASB source connection

Domain	Source area / object	Controlled range / vintage	Relationship / state	Boundary code
IFRS-SOURCE	Metrics and targets	IFRS S1.45–53 —	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-MAT-ENTITY

Domain	Source area / object	Controlled range / vintage	Relationship / state	Boundary code
SASB-SOURCE	SICS / SASB Standard / topic / metric	Current official source required	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY

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

Claims boundary: No control-effectiveness, COSO-compliance, IFRS-compliance, SASB-completeness, audit-readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE B02 | Sustainable Procurement & Responsible Purchasing Participation

B02-1 — Sustainable Supplier List

Task identity	Objective	Evidence role(s)	Mapping state
Supply Chain Participation Supply Chain Collaboration, Procurement & Verification	ICIF-OBJ-OPS — Operations	CONTROL-OPERATION	CANDIDATE-ROUTE

Objective basis: Candidate evidence concerning execution, participation, resource use or operational performance.

Candidate ICIF control-support routes

ICIF component	Principle	Relationship	Route state	Relevance	Basis / limit
Control Environment	ICIF-P01 — Integrity and ethical values	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-GOV / L-ENTITY-CONTROL
Risk Assessment	ICIF-P06 — Suitable objectives	CONTROL-SUPPORT	CANDIDATE-ROUTE	MEDIUM	MB-RISK / L-ENTITY-CONTROL
Control Activities	ICIF-P10 — Control activities	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-CONTROL / L-ENTITY-CONTROL
Information & Communication	ICIF-P13 — Relevant, quality information	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-INFO / L-ENTITY-CONTROL

ICIF limitation: Routes normalize the source MME candidate mappings to official ICIF identifiers. They do not establish that the principle is present and functioning or that the five components operate together.

Separated COSO-domain states

Domain	Official element / focus	Relationship / route state	Relevance	Activation code
ERM	ERM-P13 — Implements Risk Responses	CONTROL-SUPPORT / CANDIDATE-ROUTE	MEDIUM	A-ERM-ENTITY
ICSR	ICSR 2023 — Control Environment, Risk Assessment, Control Activities	CONTROL-SUPPORT / CANDIDATE-ROUTE	HIGH	A-ICSR-REPORTING
GENAI	GENAI-CAP-01–08 only if an actual capability is used	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-GENAI-ACTUAL
CG-BOARD	—	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-CG-BOARD

IFRS ISSB and SASB source connection

Domain	Source area / object	Controlled range / vintage	Relationship / state	Boundary code
IFRS-SOURCE	Metrics and targets	IFRS S1.45–53 —	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-MAT-ENTITY
SASB-SOURCE	SICS / SASB Standard / topic / metric	Current official source required	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY

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

Claims boundary: No control-effectiveness, COSO-compliance, IFRS-compliance, SASB-completeness, audit-readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE B02 | Sustainable Procurement & Responsible Purchasing Participation

B02-2 — Green Procurement Contract

Task identity	Objective	Evidence role(s)	Mapping state
Supply Chain Participation Supply Chain Collaboration, Procurement & Verification	ICIF-OBJ-CMP — Compliance	GOVERNANCE	CANDIDATE-ROUTE

Objective basis: Candidate evidence concerning adherence, verification or controlled governance; legal applicability remains an entity determination.

Candidate ICIF control-support routes

ICIF component	Principle	Relationship	Route state	Relevance	Basis / limit
Control Environment	ICIF-P01 — Integrity and ethical values	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-GOV / L-ENTITY-CONTROL
Control Activities	ICIF-P10 — Control activities	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-CONTROL / L-ENTITY-CONTROL
Control Activities	ICIF-P12 — Policies and procedures	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-POLICY / L-ENTITY-CONTROL
Information & Communication	ICIF-P13 — Relevant, quality information	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-INFO / L-ENTITY-CONTROL

ICIF limitation: Routes normalize the source MME candidate mappings to official ICIF identifiers. They do not establish that the principle is present and functioning or that the five components operate together.

Separated COSO-domain states

Domain	Official element / focus	Relationship / route state	Relevance	Activation code
ERM	ERM-P13 — Implements Risk Responses	CONTROL-SUPPORT / CANDIDATE-ROUTE	MEDIUM	A-ERM-ENTITY
ICSR	ICSR 2023 — Control Environment, Control Activities, Information & Communication	CONTROL-SUPPORT / CANDIDATE-ROUTE	HIGH	A-ICSR-REPORTING
GENAI	GENAI-CAP-01-08 only if an actual capability is used	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-GENAI-ACTUAL
CG-BOARD	—	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-CG-BOARD

IFRS ISSB and SASB source connection

Domain	Source area / object	Controlled range / vintage	Relationship / state	Boundary code
IFRS-SOURCE	Metrics and targets	IFRS S1.45–53 —	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-MAT-ENTITY
SASB-SOURCE	SICS / SASB Standard / topic / metric	Current official source required	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY

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

Claims boundary: No control-effectiveness, COSO-compliance, IFRS-compliance, SASB-completeness, audit-readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE B02 | Sustainable Procurement & Responsible Purchasing Participation

B02-3 — ESG Material Traceability

Task identity	Objective	Evidence role(s)	Mapping state
Supply Chain Participation Sustainable Procurement, Supplier Selection & ESG Purchasing Governance	ICIF-OBJ-OPS — Operations	CONTROL-OPERATION	CANDIDATE-ROUTE

Objective basis: Candidate evidence concerning execution, participation, resource use or operational performance.

Candidate ICIF control-support routes

ICIF component	Principle	Relationship	Route state	Relevance	Basis / limit
Risk Assessment	ICIF-P06 — Suitable objectives	CONTROL-SUPPORT	CANDIDATE-ROUTE	MEDIUM	MB-RISK / L-ENTITY-CONTROL
Risk Assessment	ICIF-P07 — Risk identification and analysis	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-RISK / L-ENTITY-CONTROL
Control Activities	ICIF-P10 — Control activities	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-CONTROL / L-ENTITY-CONTROL
Information & Communication	ICIF-P13 — Relevant, quality information	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-INFO / L-ENTITY-CONTROL

ICIF limitation: Routes normalize the source MME candidate mappings to official ICIF identifiers. They do not establish that the principle is present and functioning or that the five components operate together.

Separated COSO-domain states

Domain	Official element / focus	Relationship / route state	Relevance	Activation code
ERM	ERM-P18 — Leverages Information and Technology	CONTROL-SUPPORT / CANDIDATE-ROUTE	MEDIUM	A-ERM-ENTITY
ICSR	ICSR 2023 — Risk Assessment, Control Activities, Information & Communication	CONTROL-SUPPORT / CANDIDATE-ROUTE	HIGH	A-ICSR-REPORTING
GENAI	GENAI-CAP-01–08 only if an actual capability is used	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-GENAI-ACTUAL
CG-BOARD	—	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-CG-BOARD

IFRS ISSB and SASB source connection

Domain	Source area / object	Controlled range / vintage	Relationship / state	Boundary code
IFRS-SOURCE	Metrics and targets	IFRS S1.45–53 —	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-MAT-ENTITY
SASB-SOURCE	SICS / SASB Standard / topic / metric	Current official source required	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY

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

Claims boundary: No control-effectiveness, COSO-compliance, IFRS-compliance, SASB-completeness, audit-readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE B02 | Sustainable Procurement & Responsible Purchasing Participation

B02-4 — Procurement Audit

Task identity	Objective	Evidence role(s)	Mapping state
Supply Chain Participation Supply Chain Collaboration, Procurement & Verification	ICIF-OBJ-CMP — Compliance	MONITORING	CANDIDATE-ROUTE

Objective basis: Candidate evidence concerning adherence, verification or controlled governance; legal applicability remains an entity determination.

Candidate ICIF control-support routes

ICIF component	Principle	Relationship	Route state	Relevance	Basis / limit
Control Activities	ICIF-P10 — Control activities	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-CONTROL / L-ENTITY-CONTROL
Monitoring Activities	ICIF-P16 — Ongoing and/or separate evaluations	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-MONITOR / L-ENTITY-CONTROL
Monitoring Activities	ICIF-P17 — Deficiency evaluation and communication	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-DEFICIENCY / L-ENTITY-CONTROL
Information & Communication	ICIF-P13 — Relevant, quality information	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-INFO / L-ENTITY-CONTROL

ICIF limitation: Routes normalize the source MME candidate mappings to official ICIF identifiers. They do not establish that the principle is present and functioning or that the five components operate together.

Separated COSO-domain states

Domain	Official element / focus	Relationship / route state	Relevance	Activation code
ERM	ERM-P16 — Reviews Risk and Performance	CONTROL-SUPPORT / CANDIDATE-ROUTE	MEDIUM	A-ERM-ENTITY
ICSR	ICSR 2023 — Control Activities, Monitoring Activities, Information & Communication	CONTROL-SUPPORT / CANDIDATE-ROUTE	HIGH	A-ICSR-REPORTING
GENAI	GENAI-CAP-01–08 only if an actual capability is used	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-GENAI-ACTUAL
CG-BOARD	—	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-CG-BOARD

IFRS ISSB and SASB source connection

Domain	Source area / object	Controlled range / vintage	Relationship / state	Boundary code
IFRS-SOURCE	Risk management	IFRS S1.43–44 —	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-MAT-ENTITY
SASB-SOURCE	SICS / SASB Standard / topic / metric	Current official source required	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY

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

Claims boundary: No control-effectiveness, COSO-compliance, IFRS-compliance, SASB-completeness, audit-readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE B03 | Energy-Efficient Equipment Participation

B03-1 — Equipment Registration

Task identity	Objective	Evidence role(s)	Mapping state
Operational Participation Energy, Manufacturing, Water & Waste	ICIF-OBJ-REP — Reporting	REPORTING-SUPPORT	CANDIDATE-ROUTE

Objective basis: Candidate evidence supporting internal or external non-financial reporting information.

Candidate ICIF control-support routes

ICIF component	Principle	Relationship	Route state	Relevance	Basis / limit
Control Activities	ICIF-P10 — Control activities	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-CONTROL / L-ENTITY-CONTROL
Control Activities	ICIF-P11 — General controls over technology	CONTROL-SUPPORT	CANDIDATE-ROUTE	MEDIUM	MB-TECH / L-ENTITY-CONTROL
Information & Communication	ICIF-P13 — Relevant, quality information	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-INFO / L-ENTITY-CONTROL

ICIF limitation: Routes normalize the source MME candidate mappings to official ICIF identifiers. They do not establish that the principle is present and functioning or that the five components operate together.

Separated COSO-domain states

Domain	Official element / focus	Relationship / route state	Relevance	Activation code
ERM	—	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-ERM-ENTITY
ICSR	ICSR 2023 — Control Activities, Information & Communication	CONTROL-SUPPORT / CANDIDATE-ROUTE	HIGH	A-ICSR-REPORTING
GENAI	GENAI-CAP-01–08 only if an actual capability is used	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-GENAI-ACTUAL
CG-BOARD	—	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-CG-BOARD

IFRS ISSB and SASB source connection

Domain	Source area / object	Controlled range / vintage	Relationship / state	Boundary code
IFRS-SOURCE	Metrics and targets	IFRS S1.45–53 —	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-MAT-ENTITY

Domain	Source area / object	Controlled range / vintage	Relationship / state	Boundary code
SASB-SOURCE	SICS / SASB Standard / topic / metric	Current official source required	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY

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

Claims boundary: No control-effectiveness, COSO-compliance, IFRS-compliance, SASB-completeness, audit-readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE B03 | Energy-Efficient Equipment Participation

B03-2 — Efficiency Upgrade

Task identity	Objective	Evidence role(s)	Mapping state
Operational Participation Energy, Manufacturing, Water & Waste	ICIF-OBJ-OPS — Operations	CONTROL-DESIGN	CANDIDATE-ROUTE

Objective basis: Candidate evidence concerning execution, participation, resource use or operational performance.

Candidate ICIF control-support routes

ICIF component	Principle	Relationship	Route state	Relevance	Basis / limit
Information & Communication	ICIF-P13 — Relevant, quality information	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-INFO / L-ENTITY-CONTROL
Monitoring Activities	ICIF-P16 — Ongoing and/or separate evaluations	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-MONITOR / L-ENTITY-CONTROL
Monitoring Activities	ICIF-P17 — Deficiency evaluation and communication	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-DEFICIENCY / L-ENTITY-CONTROL

ICIF limitation: Routes normalize the source MME candidate mappings to official ICIF identifiers. They do not establish that the principle is present and functioning or that the five components operate together.

Separated COSO-domain states

Domain	Official element / focus	Relationship / route state	Relevance	Activation code
ERM	—	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-ERM-ENTITY
ICSR	ICSR 2023 — Information & Communication, Monitoring Activities	CONTROL-SUPPORT / CANDIDATE-ROUTE	HIGH	A-ICSR-REPORTING
GENAI	GENAI-CAP-01–08 only if an actual capability is used	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-GENAI-ACTUAL
CG-BOARD	—	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-CG-BOARD

IFRS ISSB and SASB source connection

Domain	Source area / object	Controlled range / vintage	Relationship / state	Boundary code
IFRS-SOURCE	Metrics and targets	IFRS S1.45–53 —	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-MAT-ENTITY

Domain	Source area / object	Controlled range / vintage	Relationship / state	Boundary code
SASB-SOURCE	SICS / SASB Standard / topic / metric	Current official source required	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY

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

Claims boundary: No control-effectiveness, COSO-compliance, IFRS-compliance, SASB-completeness, audit-readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE B03 | Energy-Efficient Equipment Participation

B03-3 — Equipment Replacement

Task identity	Objective	Evidence role(s)	Mapping state
Operational Participation Energy, Manufacturing, Water & Waste	ICIF-OBJ-OPS — Operations	CONTROL-OPERATION	REASSESSMENT-REQUIRED

Objective basis: Candidate evidence concerning execution, participation, resource use or operational performance.

Candidate ICIF control-support routes

ICIF component	Principle	Relationship	Route state	Relevance	Basis / limit
Risk Assessment	ICIF-P09 — Significant change	CONTROL-SUPPORT	REASSESSMENT-REQUIRED	HIGH	MB-RISK / L-ENTITY-CONTROL
Control Activities	ICIF-P10 — Control activities	CONTROL-SUPPORT	REASSESSMENT-REQUIRED	HIGH	MB-CONTROL / L-ENTITY-CONTROL
Information & Communication	ICIF-P13 — Relevant, quality information	CONTROL-SUPPORT	REASSESSMENT-REQUIRED	HIGH	MB-INFO / L-ENTITY-CONTROL
Monitoring Activities	ICIF-P16 — Ongoing and/or separate evaluations	CONTROL-SUPPORT	REASSESSMENT-REQUIRED	HIGH	MB-MONITOR / L-ENTITY-CONTROL

ICIF limitation: Routes normalize the source MME candidate mappings to official ICIF identifiers. They do not establish that the principle is present and functioning or that the five components operate together.

Separated COSO-domain states

Domain	Official element / focus	Relationship / route state	Relevance	Activation code
ERM	—	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-ERM-ENTITY
ICSR	ICSR 2023 — Risk Assessment, Control Activities, Information & Communication	CONTROL-SUPPORT / CANDIDATE-ROUTE	HIGH	A-ICSR-REPORTING
GENAI	GENAI-CAP-01–08 only if an actual capability is used	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-GENAI-ACTUAL
CG-BOARD	—	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-CG-BOARD

IFRS ISSB and SASB source connection

Domain	Source area / object	Controlled range / vintage	Relationship / state	Boundary code
IFRS-SOURCE	Metrics and targets	IFRS S1.45–53 —	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-MAT-ENTITY
SASB-SOURCE	SICS / SASB Standard / topic / metric	Current official source required	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY

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

Claims boundary: No control-effectiveness, COSO-compliance, IFRS-compliance, SASB-completeness, audit-readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE B03 | Energy-Efficient Equipment Participation

B03-4 — Performance Verification

Task identity	Objective	Evidence role(s)	Mapping state
Operational Participation Energy, Manufacturing, Water & Waste	ICIF-OBJ-CMP — Compliance	MONITORING	REASSESSMENT-REQUIRED

Objective basis: Candidate evidence concerning adherence, verification or controlled governance; legal applicability remains an entity determination.

Candidate ICIF control-support routes

ICIF component	Principle	Relationship	Route state	Relevance	Basis / limit
Control Activities	ICIF-P10 — Control activities	CONTROL-SUPPORT	REASSESSMENT-REQUIRED	HIGH	MB-CONTROL / L-ENTITY-CONTROL
Information & Communication	ICIF-P13 — Relevant, quality information	CONTROL-SUPPORT	REASSESSMENT-REQUIRED	HIGH	MB-INFO / L-ENTITY-CONTROL
Monitoring Activities	ICIF-P16 — Ongoing and/or separate evaluations	CONTROL-SUPPORT	REASSESSMENT-REQUIRED	HIGH	MB-MONITOR / L-ENTITY-CONTROL
Monitoring Activities	ICIF-P17 — Deficiency evaluation and communication	CONTROL-SUPPORT	REASSESSMENT-REQUIRED	HIGH	MB-DEFICIENCY / L-ENTITY-CONTROL

ICIF limitation: Routes normalize the source MME candidate mappings to official ICIF identifiers. They do not establish that the principle is present and functioning or that the five components operate together.

Separated COSO-domain states

Domain	Official element / focus	Relationship / route state	Relevance	Activation code
ERM	ERM-P16 — Reviews Risk and Performance	CONTROL-SUPPORT / CANDIDATE-ROUTE	MEDIUM	A-ERM-ENTITY
ICSR	ICSR 2023 — Control Activities, Information & Communication, Monitoring Activities	CONTROL-SUPPORT / CANDIDATE-ROUTE	HIGH	A-ICSR-REPORTING
GENAI	GENAI-CAP-01–08 only if an actual capability is used	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-GENAI-ACTUAL
CG-BOARD	—	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-CG-BOARD

IFRS ISSB and SASB source connection

Domain	Source area / object	Controlled range / vintage	Relationship / state	Boundary code
IFRS-SOURCE	Metrics and targets	IFRS S1.45–53 —	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-MAT-ENTITY
SASB-SOURCE	SICS / SASB Standard / topic / metric	Current official source required	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY

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

Claims boundary: No control-effectiveness, COSO-compliance, IFRS-compliance, SASB-completeness, audit-readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE B04 | Food Supply Chain Participation

B04-1 — Sustainable Sourcing

Task identity	Objective	Evidence role(s)	Mapping state
Supply Chain Participation Supply Chain Collaboration, Procurement & Verification	ICIF-OBJ-OPS — Operations	CONTROL-OPERATION	CANDIDATE-ROUTE

Objective basis: Candidate evidence concerning execution, participation, resource use or operational performance.

Candidate ICIF control-support routes

ICIF component	Principle	Relationship	Route state	Relevance	Basis / limit
Risk Assessment	ICIF-P07 — Risk identification and analysis	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-RISK / L-ENTITY-CONTROL
Control Activities	ICIF-P10 — Control activities	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-CONTROL / L-ENTITY-CONTROL
Information & Communication	ICIF-P13 — Relevant, quality information	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-INFO / L-ENTITY-CONTROL
Monitoring Activities	ICIF-P16 — Ongoing and/or separate evaluations	CONTROL-SUPPORT	CANDIDATE-ROUTE	MEDIUM	MB-MONITOR / L-ENTITY-CONTROL

ICIF limitation: Routes normalize the source MME candidate mappings to official ICIF identifiers. They do not establish that the principle is present and functioning or that the five components operate together.

Separated COSO-domain states

Domain	Official element / focus	Relationship / route state	Relevance	Activation code
ERM	—	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-ERM-ENTITY
ICSR	ICSR 2023 — Risk Assessment, Control Activities, Information & Communication	CONTROL-SUPPORT / CANDIDATE-ROUTE	HIGH	A-ICSR-REPORTING
GENAI	GENAI-CAP-01–08 only if an actual capability is used	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-GENAI-ACTUAL
CG-BOARD	—	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-CG-BOARD

IFRS ISSB and SASB source connection

Domain	Source area / object	Controlled range / vintage	Relationship / state	Boundary code
IFRS-SOURCE	Metrics and targets	IFRS S1.45–53 —	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-MAT-ENTITY
SASB-SOURCE	SICS / SASB Standard / topic / metric	Current official source required	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY

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

Claims boundary: No control-effectiveness, COSO-compliance, IFRS-compliance, SASB-completeness, audit-readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE B04 | Food Supply Chain Participation

B04-2 — Supplier Food Traceability

Task identity	Objective	Evidence role(s)	Mapping state
Supply Chain Participation Supply Chain Collaboration, Procurement & Verification	ICIF-OBJ-OPS — Operations	CONTROL-OPERATION	CANDIDATE-ROUTE

Objective basis: Candidate evidence concerning execution, participation, resource use or operational performance.

Candidate ICIF control-support routes

ICIF component	Principle	Relationship	Route state	Relevance	Basis / limit
Risk Assessment	ICIF-P07 — Risk identification and analysis	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-RISK / L-ENTITY-CONTROL
Control Activities	ICIF-P10 — Control activities	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-CONTROL / L-ENTITY-CONTROL
Information & Communication	ICIF-P13 — Relevant, quality information	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-INFO / L-ENTITY-CONTROL
Monitoring Activities	ICIF-P16 — Ongoing and/or separate evaluations	CONTROL-SUPPORT	CANDIDATE-ROUTE	MEDIUM	MB-MONITOR / L-ENTITY-CONTROL

ICIF limitation: Routes normalize the source MME candidate mappings to official ICIF identifiers. They do not establish that the principle is present and functioning or that the five components operate together.

Separated COSO-domain states

Domain	Official element / focus	Relationship / route state	Relevance	Activation code
ERM	ERM-P18 — Leverages Information and Technology	CONTROL-SUPPORT / CANDIDATE-ROUTE	MEDIUM	A-ERM-ENTITY
ICSR	ICSR 2023 — Risk Assessment, Control Activities, Information & Communication	CONTROL-SUPPORT / CANDIDATE-ROUTE	HIGH	A-ICSR-REPORTING
GENAI	GENAI-CAP-01-08 only if an actual capability is used	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-GENAI-ACTUAL
CG-BOARD	—	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-CG-BOARD

IFRS ISSB and SASB source connection

Domain	Source area / object	Controlled range / vintage	Relationship / state	Boundary code
IFRS-SOURCE	Metrics and targets	IFRS S1.45–53 —	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-MAT-ENTITY
SASB-SOURCE	SICS / SASB Standard / topic / metric	Current official source required	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY

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

Claims boundary: No control-effectiveness, COSO-compliance, IFRS-compliance, SASB-completeness, audit-readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE B04 | Food Supply Chain Participation

B04-3 — Food Waste Governance

Task identity	Objective	Evidence role(s)	Mapping state
Supply Chain Participation Supply Chain Collaboration, Procurement & Verification	ICIF-OBJ-CMP — Compliance	GOVERNANCE	CANDIDATE-ROUTE

Objective basis: Candidate evidence concerning adherence, verification or controlled governance; legal applicability remains an entity determination.

Candidate ICIF control-support routes

ICIF component	Principle	Relationship	Route state	Relevance	Basis / limit
Risk Assessment	ICIF-P07 — Risk identification and analysis	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-RISK / L-ENTITY-CONTROL
Control Activities	ICIF-P10 — Control activities	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-CONTROL / L-ENTITY-CONTROL
Information & Communication	ICIF-P13 — Relevant, quality information	CONTROL-SUPPORT	CANDIDATE-ROUTE	MEDIUM	MB-INFO / L-ENTITY-CONTROL
Monitoring Activities	ICIF-P16 — Ongoing and/or separate evaluations	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-MONITOR / L-ENTITY-CONTROL

ICIF limitation: Routes normalize the source MME candidate mappings to official ICIF identifiers. They do not establish that the principle is present and functioning or that the five components operate together.

Separated COSO-domain states

Domain	Official element / focus	Relationship / route state	Relevance	Activation code
ERM	—	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-ERM-ENTITY
ICSR	ICSR 2023 — Risk Assessment, Control Activities, Information & Communication	CONTROL-SUPPORT / CANDIDATE-ROUTE	HIGH	A-ICSR-REPORTING
GENAI	GENAI-CAP-01–08 only if an actual capability is used	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-GENAI-ACTUAL
CG-BOARD	—	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-CG-BOARD

IFRS ISSB and SASB source connection

Domain	Source area / object	Controlled range / vintage	Relationship / state	Boundary code
IFRS-SOURCE	Metrics and targets	IFRS S1.45–53 —	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-MAT-ENTITY
SASB-SOURCE	SICS / SASB Standard / topic / metric	Current official source required	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY

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

Claims boundary: No control-effectiveness, COSO-compliance, IFRS-compliance, SASB-completeness, audit-readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE B04 | Food Supply Chain Participation

B04-4 — Agricultural Verification

Task identity	Objective	Evidence role(s)	Mapping state
Supply Chain Participation Supply Chain Collaboration, Procurement & Verification	ICIF-OBJ-CMP — Compliance	MONITORING	CANDIDATE-ROUTE

Objective basis: Candidate evidence concerning adherence, verification or controlled governance; legal applicability remains an entity determination.

Candidate ICIF control-support routes

ICIF component	Principle	Relationship	Route state	Relevance	Basis / limit
Risk Assessment	ICIF-P07 — Risk identification and analysis	CONTROL-SUPPORT	CANDIDATE-ROUTE	MEDIUM	MB-RISK / L-ENTITY-CONTROL
Control Activities	ICIF-P10 — Control activities	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-CONTROL / L-ENTITY-CONTROL
Information & Communication	ICIF-P13 — Relevant, quality information	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-INFO / L-ENTITY-CONTROL
Monitoring Activities	ICIF-P16 — Ongoing and/or separate evaluations	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-MONITOR / L-ENTITY-CONTROL

ICIF limitation: Routes normalize the source MME candidate mappings to official ICIF identifiers. They do not establish that the principle is present and functioning or that the five components operate together.

Separated COSO-domain states

Domain	Official element / focus	Relationship / route state	Relevance	Activation code
ERM	ERM-P16 — Reviews Risk and Performance	CONTROL-SUPPORT / CANDIDATE-ROUTE	MEDIUM	A-ERM-ENTITY
ICSR	ICSR 2023 — Risk Assessment, Control Activities, Information & Communication	CONTROL-SUPPORT / CANDIDATE-ROUTE	HIGH	A-ICSR-REPORTING
GENAI	GENAI-CAP-01-08 only if an actual capability is used	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-GENAI-ACTUAL
CG-BOARD	—	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-CG-BOARD

IFRS ISSB and SASB source connection

Domain	Source area / object	Controlled range / vintage	Relationship / state	Boundary code
IFRS-SOURCE	Metrics and targets	IFRS S1.45–53 —	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-MAT-ENTITY
SASB-SOURCE	SICS / SASB Standard / topic / metric	Current official source required	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY

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

Claims boundary: No control-effectiveness, COSO-compliance, IFRS-compliance, SASB-completeness, audit-readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE B05 | Renewable Energy & Low-Carbon Energy Participation

B05-1 — Renewable Energy Registration

Task identity	Objective	Evidence role(s)	Mapping state
Operational Participation Energy, Manufacturing, Water & Waste	ICIF-OBJ-REP — Reporting	REPORTING-SUPPORT	CANDIDATE-ROUTE

Objective basis: Candidate evidence supporting internal or external non-financial reporting information.

Candidate ICIF control-support routes

ICIF component	Principle	Relationship	Route state	Relevance	Basis / limit
Risk Assessment	ICIF-P07 — Risk identification and analysis	CONTROL-SUPPORT	CANDIDATE-ROUTE	MEDIUM	MB-RISK / L-ENTITY-CONTROL
Control Activities	ICIF-P10 — Control activities	CONTROL-SUPPORT	CANDIDATE-ROUTE	MEDIUM	MB-CONTROL / L-ENTITY-CONTROL
Information & Communication	ICIF-P13 — Relevant, quality information	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-INFO / L-ENTITY-CONTROL
Monitoring Activities	ICIF-P16 — Ongoing and/or separate evaluations	CONTROL-SUPPORT	CANDIDATE-ROUTE	MEDIUM	MB-MONITOR / L-ENTITY-CONTROL

ICIF limitation: Routes normalize the source MME candidate mappings to official ICIF identifiers. They do not establish that the principle is present and functioning or that the five components operate together.

Separated COSO-domain states

Domain	Official element / focus	Relationship / route state	Relevance	Activation code
ERM	—	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-ERM-ENTITY
ICSR	ICSR 2023 — Risk Assessment, Control Activities, Information & Communication	CONTROL-SUPPORT / CANDIDATE-ROUTE	HIGH	A-ICSR-REPORTING
GENAI	GENAI-CAP-01–08 only if an actual capability is used	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-GENAI-ACTUAL
CG-BOARD	—	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-CG-BOARD

IFRS ISSB and SASB source connection

Domain	Source area / object	Controlled range / vintage	Relationship / state	Boundary code
IFRS-SOURCE	Metrics and targets	IFRS S1.45–53 IFRS S2.27–37	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-MAT-ENTITY
SASB-SOURCE	SICS / SASB Standard / topic / metric	Current official source required	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY

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

Claims boundary: No control-effectiveness, COSO-compliance, IFRS-compliance, SASB-completeness, audit-readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE B05 | Renewable Energy & Low-Carbon Energy Participation

B05-2 — Green Electricity Usage Upload

Task identity	Objective	Evidence role(s)	Mapping state
Operational Participation Energy, Manufacturing, Water & Waste	ICIF-OBJ-REP — Reporting	REPORTING-SUPPORT	CANDIDATE-ROUTE

Objective basis: Candidate evidence supporting internal or external non-financial reporting information.

Candidate ICIF control-support routes

ICIF component	Principle	Relationship	Route state	Relevance	Basis / limit
Control Activities	ICIF-P10 — Control activities	CONTROL-SUPPORT	CANDIDATE-ROUTE	MEDIUM	MB-CONTROL / L-ENTITY-CONTROL
Information & Communication	ICIF-P13 — Relevant, quality information	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-INFO / L-ENTITY-CONTROL
Monitoring Activities	ICIF-P16 — Ongoing and/or separate evaluations	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-MONITOR / L-ENTITY-CONTROL

ICIF limitation: Routes normalize the source MME candidate mappings to official ICIF identifiers. They do not establish that the principle is present and functioning or that the five components operate together.

Separated COSO-domain states

Domain	Official element / focus	Relationship / route state	Relevance	Activation code
ERM	ERM-P18 — Leverages Information and Technology	CONTROL-SUPPORT / CANDIDATE-ROUTE	MEDIUM	A-ERM-ENTITY
ICSR	ICSR 2023 — Control Activities, Information & Communication, Monitoring Activities	CONTROL-SUPPORT / CANDIDATE-ROUTE	HIGH	A-ICSR-REPORTING
GENAI	GENAI-CAP-01–08 only if an actual capability is used	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-GENAI-ACTUAL
CG-BOARD	—	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-CG-BOARD

IFRS ISSB and SASB source connection

Domain	Source area / object	Controlled range / vintage	Relationship / state	Boundary code
IFRS-SOURCE	Metrics and targets	IFRS S1.45–53 IFRS S2.27–37	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-MAT-ENTITY

Domain	Source area / object	Controlled range / vintage	Relationship / state	Boundary code
SASB-SOURCE	SICS / SASB Standard / topic / metric	Current official source required	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY

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

Claims boundary: No control-effectiveness, COSO-compliance, IFRS-compliance, SASB-completeness, audit-readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE B05 | Renewable Energy & Low-Carbon Energy Participation

B05-3 — Renewable Procurement Proof

Task identity	Objective	Evidence role(s)	Mapping state
Operational Participation Energy, Manufacturing, Water & Waste	ICIF-OBJ-OPS — Operations	CONTROL-OPERATION	CANDIDATE-ROUTE

Objective basis: Candidate evidence concerning execution, participation, resource use or operational performance.

Candidate ICIF control-support routes

ICIF component	Principle	Relationship	Route state	Relevance	Basis / limit
Risk Assessment	ICIF-P07 — Risk identification and analysis	CONTROL-SUPPORT	CANDIDATE-ROUTE	MEDIUM	MB-RISK / L-ENTITY-CONTROL
Control Activities	ICIF-P10 — Control activities	CONTROL-SUPPORT	CANDIDATE-ROUTE	MEDIUM	MB-CONTROL / L-ENTITY-CONTROL
Information & Communication	ICIF-P13 — Relevant, quality information	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-INFO / L-ENTITY-CONTROL
Monitoring Activities	ICIF-P16 — Ongoing and/or separate evaluations	CONTROL-SUPPORT	CANDIDATE-ROUTE	MEDIUM	MB-MONITOR / L-ENTITY-CONTROL

ICIF limitation: Routes normalize the source MME candidate mappings to official ICIF identifiers. They do not establish that the principle is present and functioning or that the five components operate together.

Separated COSO-domain states

Domain	Official element / focus	Relationship / route state	Relevance	Activation code
ERM	ERM-P13 — Implements Risk Responses	CONTROL-SUPPORT / CANDIDATE-ROUTE	MEDIUM	A-ERM-ENTITY
ICSR	ICSR 2023 — Risk Assessment, Control Activities, Information & Communication	CONTROL-SUPPORT / CANDIDATE-ROUTE	HIGH	A-ICSR-REPORTING
GENAI	GENAI-CAP-01-08 only if an actual capability is used	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-GENAI-ACTUAL
CG-BOARD	—	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-CG-BOARD

IFRS ISSB and SASB source connection

Domain	Source area / object	Controlled range / vintage	Relationship / state	Boundary code
IFRS-SOURCE	Metrics and targets	IFRS S1.45–53 IFRS S2.27–37	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-MAT-ENTITY
SASB-SOURCE	SICS / SASB Standard / topic / metric	Current official source required	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY

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

Claims boundary: No control-effectiveness, COSO-compliance, IFRS-compliance, SASB-completeness, audit-readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE B05 | Renewable Energy & Low-Carbon Energy Participation

B05-4 — Energy Reduction Verification

Task identity	Objective	Evidence role(s)	Mapping state
Operational Participation Energy, Manufacturing, Water & Waste	ICIF-OBJ-CMP — Compliance	MONITORING	CANDIDATE-ROUTE

Objective basis: Candidate evidence concerning adherence, verification or controlled governance; legal applicability remains an entity determination.

Candidate ICIF control-support routes

ICIF component	Principle	Relationship	Route state	Relevance	Basis / limit
Control Activities	ICIF-P10 — Control activities	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-CONTROL / L-ENTITY-CONTROL
Information & Communication	ICIF-P13 — Relevant, quality information	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-INFO / L-ENTITY-CONTROL
Monitoring Activities	ICIF-P16 — Ongoing and/or separate evaluations	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-MONITOR / L-ENTITY-CONTROL
Monitoring Activities	ICIF-P17 — Deficiency evaluation and communication	CONTROL-SUPPORT	CANDIDATE-ROUTE	MEDIUM	MB-DEFICIENCY / L-ENTITY-CONTROL

ICIF limitation: Routes normalize the source MME candidate mappings to official ICIF identifiers. They do not establish that the principle is present and functioning or that the five components operate together.

Separated COSO-domain states

Domain	Official element / focus	Relationship / route state	Relevance	Activation code
ERM	ERM-P16 — Reviews Risk and Performance	CONTROL-SUPPORT / CANDIDATE-ROUTE	MEDIUM	A-ERM-ENTITY
ICSR	ICSR 2023 — Control Activities, Information & Communication, Monitoring Activities	CONTROL-SUPPORT / CANDIDATE-ROUTE	HIGH	A-ICSR-REPORTING
GENAI	GENAI-CAP-01–08 only if an actual capability is used	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-GENAI-ACTUAL
CG-BOARD	—	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-CG-BOARD

IFRS ISSB and SASB source connection

Domain	Source area / object	Controlled range / vintage	Relationship / state	Boundary code
IFRS-SOURCE	Metrics and targets	IFRS S1.45–53 IFRS S2.27–37	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-MAT-ENTITY
SASB-SOURCE	SICS / SASB Standard / topic / metric	Current official source required	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY

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

Claims boundary: No control-effectiveness, COSO-compliance, IFRS-compliance, SASB-completeness, audit-readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE B06 | Carbon Inventory & Emissions Data Participation

B06-1 — Carbon Inventory Upload

Task identity	Objective	Evidence role(s)	Mapping state
Governance & Institutional Participation Carbon Data, Finance, Insurance & Governance	ICIF-OBJ-REP — Reporting	REPORTING-SUPPORT	CANDIDATE-ROUTE

Objective basis: Candidate evidence supporting internal or external non-financial reporting information.

Candidate ICIF control-support routes

ICIF component	Principle	Relationship	Route state	Relevance	Basis / limit
Control Activities	ICIF-P10 — Control activities	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-CONTROL / L-ENTITY-CONTROL
Information & Communication	ICIF-P13 — Relevant, quality information	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-INFO / L-ENTITY-CONTROL
Information & Communication	ICIF-P15 — External communication	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-COMM-EX / L-ENTITY-CONTROL
Monitoring Activities	ICIF-P16 — Ongoing and/or separate evaluations	CONTROL-SUPPORT	CANDIDATE-ROUTE	MEDIUM	MB-MONITOR / L-ENTITY-CONTROL

ICIF limitation: Routes normalize the source MME candidate mappings to official ICIF identifiers. They do not establish that the principle is present and functioning or that the five components operate together.

Separated COSO-domain states

Domain	Official element / focus	Relationship / route state	Relevance	Activation code
ERM	ERM-P18 — Leverages Information and Technology	CONTROL-SUPPORT / CANDIDATE-ROUTE	MEDIUM	A-ERM-ENTITY
ICSR	ICSR 2023 — Control Activities, Information & Communication, Monitoring Activities	CONTROL-SUPPORT / CANDIDATE-ROUTE	HIGH	A-ICSR-REPORTING
GENAI	GENAI-CAP-01–08 only if an actual capability is used	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-GENAI-ACTUAL
CG-BOARD	—	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-CG-BOARD

IFRS ISSB and SASB source connection

Domain	Source area / object	Controlled range / vintage	Relationship / state	Boundary code
IFRS-SOURCE	Metrics and targets	IFRS S1.45–53 IFRS S2.27–37	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-MAT-ENTITY
SASB-SOURCE	SICS / SASB Standard / topic / metric	Current official source required	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY

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

Claims boundary: No control-effectiveness, COSO-compliance, IFRS-compliance, SASB-completeness, audit-readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE B06 | Carbon Inventory & Emissions Data Participation

B06-2 — Carbon Verification Process

Task identity	Objective	Evidence role(s)	Mapping state
Governance & Institutional Participation Carbon Data, Finance, Insurance & Governance	ICIF-OBJ-CMP — Compliance	MONITORING, CONTROL-DESIGN	CANDIDATE-ROUTE

Objective basis: Candidate evidence concerning adherence, verification or controlled governance; legal applicability remains an entity determination.

Candidate ICIF control-support routes

ICIF component	Principle	Relationship	Route state	Relevance	Basis / limit
Information & Communication	ICIF-P13 — Relevant, quality information	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-INFO / L-ENTITY-CONTROL
Information & Communication	ICIF-P14 — Internal communication	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-COMM-IN / L-ENTITY-CONTROL
Information & Communication	ICIF-P15 — External communication	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-COMM-EX / L-ENTITY-CONTROL
Monitoring Activities	ICIF-P16 — Ongoing and/or separate evaluations	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-MONITOR / L-ENTITY-CONTROL

ICIF limitation: Routes normalize the source MME candidate mappings to official ICIF identifiers. They do not establish that the principle is present and functioning or that the five components operate together.

Separated COSO-domain states

Domain	Official element / focus	Relationship / route state	Relevance	Activation code
ERM	ERM-P16 — Reviews Risk and Performance	CONTROL-SUPPORT / CANDIDATE-ROUTE	MEDIUM	A-ERM-ENTITY
ICSR	ICSR 2023 — Information & Communication, Monitoring Activities	CONTROL-SUPPORT / CANDIDATE-ROUTE	HIGH	A-ICSR-REPORTING
GENAI	GENAI-CAP-01–08 only if an actual capability is used	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-GENAI-ACTUAL
CG-BOARD	—	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-CG-BOARD

IFRS ISSB and SASB source connection

Domain	Source area / object	Controlled range / vintage	Relationship / state	Boundary code
IFRS-SOURCE	Metrics and targets	IFRS S1.45–53 IFRS S2.27–37	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-MAT-ENTITY
SASB-SOURCE	SICS / SASB Standard / topic / metric	Current official source required	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY

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

Claims boundary: No control-effectiveness, COSO-compliance, IFRS-compliance, SASB-completeness, audit-readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE B06 | Carbon Inventory & Emissions Data Participation

B06-3 — Third-party Collaboration

Task identity	Objective	Evidence role(s)	Mapping state
Governance & Institutional Participation Carbon Data, Finance, Insurance & Governance	ICIF-OBJ-OPS — Operations	CONTROL-OPERATION	CANDIDATE-ROUTE

Objective basis: Candidate evidence concerning execution, participation, resource use or operational performance.

Candidate ICIF control-support routes

ICIF component	Principle	Relationship	Route state	Relevance	Basis / limit
Information & Communication	ICIF-P13 — Relevant, quality information	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-INFO / L-ENTITY-CONTROL
Information & Communication	ICIF-P14 — Internal communication	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-COMM-IN / L-ENTITY-CONTROL
Information & Communication	ICIF-P15 — External communication	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-COMM-EX / L-ENTITY-CONTROL
Monitoring Activities	ICIF-P16 — Ongoing and/or separate evaluations	CONTROL-SUPPORT	CANDIDATE-ROUTE	MEDIUM	MB-MONITOR / L-ENTITY-CONTROL

ICIF limitation: Routes normalize the source MME candidate mappings to official ICIF identifiers. They do not establish that the principle is present and functioning or that the five components operate together.

Separated COSO-domain states

Domain	Official element / focus	Relationship / route state	Relevance	Activation code
ERM	ERM-P18 — Leverages Information and Technology	CONTROL-SUPPORT / CANDIDATE-ROUTE	MEDIUM	A-ERM-ENTITY
ICSR	ICSR 2023 — Information & Communication, Monitoring Activities	CONTROL-SUPPORT / CANDIDATE-ROUTE	HIGH	A-ICSR-REPORTING
GENAI	GENAI-CAP-01-08 only if an actual capability is used	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-GENAI-ACTUAL
CG-BOARD	—	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-CG-BOARD

IFRS ISSB and SASB source connection

Domain	Source area / object	Controlled range / vintage	Relationship / state	Boundary code
IFRS-SOURCE	Metrics and targets	IFRS S1.45–53 —	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-MAT-ENTITY
SASB-SOURCE	SICS / SASB Standard / topic / metric	Current official source required	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY

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

Claims boundary: No control-effectiveness, COSO-compliance, IFRS-compliance, SASB-completeness, audit-readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE B06 | Carbon Inventory & Emissions Data Participation

B06-4 — Emission Reconciliation

Task identity	Objective	Evidence role(s)	Mapping state
Governance & Institutional Participation Carbon Data, Finance, Insurance & Governance	ICIF-OBJ-OPS — Operations	MONITORING	CANDIDATE-ROUTE

Objective basis: Candidate evidence concerning execution, participation, resource use or operational performance.

Candidate ICIF control-support routes

ICIF component	Principle	Relationship	Route state	Relevance	Basis / limit
Control Activities	ICIF-P10 — Control activities	CONTROL-SUPPORT	CANDIDATE-ROUTE	MEDIUM	MB-CONTROL / L-ENTITY-CONTROL
Information & Communication	ICIF-P13 — Relevant, quality information	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-INFO / L-ENTITY-CONTROL
Monitoring Activities	ICIF-P16 — Ongoing and/or separate evaluations	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-MONITOR / L-ENTITY-CONTROL
Monitoring Activities	ICIF-P17 — Deficiency evaluation and communication	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-DEFICIENCY / L-ENTITY-CONTROL

ICIF limitation: Routes normalize the source MME candidate mappings to official ICIF identifiers. They do not establish that the principle is present and functioning or that the five components operate together.

Separated COSO-domain states

Domain	Official element / focus	Relationship / route state	Relevance	Activation code
ERM	ERM-P16 — Reviews Risk and Performance	CONTROL-SUPPORT / CANDIDATE-ROUTE	MEDIUM	A-ERM-ENTITY
ICSR	ICSR 2023 — Control Activities, Information & Communication, Monitoring Activities	CONTROL-SUPPORT / CANDIDATE-ROUTE	HIGH	A-ICSR-REPORTING
GENAI	GENAI-CAP-01–08 only if an actual capability is used	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-GENAI-ACTUAL
CG-BOARD	—	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-CG-BOARD

IFRS ISSB and SASB source connection

Domain	Source area / object	Controlled range / vintage	Relationship / state	Boundary code
IFRS-SOURCE	Metrics and targets	IFRS S1.45–53 IFRS S2.27–37	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-MAT-ENTITY
SASB-SOURCE	SICS / SASB Standard / topic / metric	Current official source required	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY

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

Claims boundary: No control-effectiveness, COSO-compliance, IFRS-compliance, SASB-completeness, audit-readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE B07 | ESG Compliance & Sustainability Documentation Participation

B07-1 — Supplier ESG Verification

Task identity	Objective	Evidence role(s)	Mapping state
Supply Chain Participation Supply Chain Collaboration, Procurement & Verification	ICIF-OBJ-CMP — Compliance	MONITORING	CANDIDATE-ROUTE

Objective basis: Candidate evidence concerning adherence, verification or controlled governance; legal applicability remains an entity determination.

Candidate ICIF control-support routes

ICIF component	Principle	Relationship	Route state	Relevance	Basis / limit
Control Activities	ICIF-P10 — Control activities	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-CONTROL / L-ENTITY-CONTROL
Information & Communication	ICIF-P13 — Relevant, quality information	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-INFO / L-ENTITY-CONTROL
Information & Communication	ICIF-P14 — Internal communication	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-COMM-IN / L-ENTITY-CONTROL

ICIF limitation: Routes normalize the source MME candidate mappings to official ICIF identifiers. They do not establish that the principle is present and functioning or that the five components operate together.

Separated COSO-domain states

Domain	Official element / focus	Relationship / route state	Relevance	Activation code
ERM	ERM-P16 — Reviews Risk and Performance	CONTROL-SUPPORT / CANDIDATE-ROUTE	MEDIUM	A-ERM-ENTITY
ICSR	ICSR 2023 — Control Activities, Information & Communication	CONTROL-SUPPORT / CANDIDATE-ROUTE	HIGH	A-ICSR-REPORTING
GENAI	GENAI-CAP-01–08 only if an actual capability is used	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-GENAI-ACTUAL
CG-BOARD	—	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-CG-BOARD

IFRS ISSB and SASB source connection

Domain	Source area / object	Controlled range / vintage	Relationship / state	Boundary code
IFRS-SOURCE	Metrics and targets	IFRS S1.45–53 —	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-MAT-ENTITY

Domain	Source area / object	Controlled range / vintage	Relationship / state	Boundary code
SASB-SOURCE	SICS / SASB Standard / topic / metric	Current official source required	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY

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

Claims boundary: No control-effectiveness, COSO-compliance, IFRS-compliance, SASB-completeness, audit-readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE B07 | ESG Compliance & Sustainability Documentation Participation

B07-2 — Supplier Corrective Action

Task identity	Objective	Evidence role(s)	Mapping state
Supply Chain Participation Supply Chain Collaboration, Procurement & Verification	ICIF-OBJ-OPS — Operations	REMEDIATION, CONTROL-OPERATION	CANDIDATE-ROUTE

Objective basis: Candidate evidence concerning execution, participation, resource use or operational performance.

Candidate ICIF control-support routes

ICIF component	Principle	Relationship	Route state	Relevance	Basis / limit
Information & Communication	ICIF-P13 — Relevant, quality information	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-INFO / L-ENTITY-CONTROL
Information & Communication	ICIF-P14 — Internal communication	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-COMM-IN / L-ENTITY-CONTROL
Information & Communication	ICIF-P15 — External communication	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-COMM-EX / L-ENTITY-CONTROL

ICIF limitation: Routes normalize the source MME candidate mappings to official ICIF identifiers. They do not establish that the principle is present and functioning or that the five components operate together.

Separated COSO-domain states

Domain	Official element / focus	Relationship / route state	Relevance	Activation code
ERM	ERM-P17 — Pursues Improvement in ERM	CONTROL-SUPPORT / CANDIDATE-ROUTE	MEDIUM	A-ERM-ENTITY
ICSR	ICSR 2023 — Information & Communication	CONTROL-SUPPORT / CANDIDATE-ROUTE	HIGH	A-ICSR-REPORTING
GENAI	GENAI-CAP-01–08 only if an actual capability is used	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-GENAI-ACTUAL
CG-BOARD	—	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-CG-BOARD

IFRS ISSB and SASB source connection

Domain	Source area / object	Controlled range / vintage	Relationship / state	Boundary code
IFRS-SOURCE	Risk management	IFRS S1.43–44 —	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-MAT-ENTITY

Domain	Source area / object	Controlled range / vintage	Relationship / state	Boundary code
SASB-SOURCE	SICS / SASB Standard / topic / metric	Current official source required	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY

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

Claims boundary: No control-effectiveness, COSO-compliance, IFRS-compliance, SASB-completeness, audit-readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE B07 | ESG Compliance & Sustainability Documentation Participation

B07-3 — Scope 3 Synchronization

Task identity	Objective	Evidence role(s)	Mapping state
Supply Chain Participation Supply Chain Collaboration, Procurement & Verification	ICIF-OBJ-REP — Reporting	CONTROL-OPERATION	CANDIDATE-ROUTE

Objective basis: Candidate evidence supporting internal or external non-financial reporting information.

Candidate ICIF control-support routes

ICIF component	Principle	Relationship	Route state	Relevance	Basis / limit
Information & Communication	ICIF-P13 — Relevant, quality information	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-INFO / L-ENTITY-CONTROL
Information & Communication	ICIF-P14 — Internal communication	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-COMM-IN / L-ENTITY-CONTROL
Information & Communication	ICIF-P15 — External communication	CONTROL-SUPPORT	CANDIDATE-ROUTE	MEDIUM	MB-COMM-EX / L-ENTITY-CONTROL

ICIF limitation: Routes normalize the source MME candidate mappings to official ICIF identifiers. They do not establish that the principle is present and functioning or that the five components operate together.

Separated COSO-domain states

Domain	Official element / focus	Relationship / route state	Relevance	Activation code
ERM	ERM-P18 — Leverages Information and Technology	CONTROL-SUPPORT / CANDIDATE-ROUTE	MEDIUM	A-ERM-ENTITY
ICSR	ICSR 2023 — Information & Communication	CONTROL-SUPPORT / CANDIDATE-ROUTE	HIGH	A-ICSR-REPORTING
GENAI	GENAI-CAP-01–08 only if an actual capability is used	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-GENAI-ACTUAL
CG-BOARD	—	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-CG-BOARD

IFRS ISSB and SASB source connection

Domain	Source area / object	Controlled range / vintage	Relationship / state	Boundary code
IFRS-SOURCE	Metrics and targets	IFRS S1.45–53 —	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-MAT-ENTITY

Domain	Source area / object	Controlled range / vintage	Relationship / state	Boundary code
SASB-SOURCE	SICS / SASB Standard / topic / metric	Current official source required	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY

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

Claims boundary: No control-effectiveness, COSO-compliance, IFRS-compliance, SASB-completeness, audit-readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE B07 | ESG Compliance & Sustainability Documentation Participation

B07-4 — Supplier Governance Review

Task identity	Objective	Evidence role(s)	Mapping state
Supply Chain Participation Supply Chain Collaboration, Procurement & Verification	ICIF-OBJ-CMP — Compliance	GOVERNANCE, MONITORING	CANDIDATE-ROUTE

Objective basis: Candidate evidence concerning adherence, verification or controlled governance; legal applicability remains an entity determination.

Candidate ICIF control-support routes

ICIF component	Principle	Relationship	Route state	Relevance	Basis / limit
Information & Communication	ICIF-P13 — Relevant, quality information	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-INFO / L-ENTITY-CONTROL
Information & Communication	ICIF-P14 — Internal communication	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-COMM-IN / L-ENTITY-CONTROL
Information & Communication	ICIF-P15 — External communication	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-COMM-EX / L-ENTITY-CONTROL

ICIF limitation: Routes normalize the source MME candidate mappings to official ICIF identifiers. They do not establish that the principle is present and functioning or that the five components operate together.

Separated COSO-domain states

Domain	Official element / focus	Relationship / route state	Relevance	Activation code
ERM	ERM-P20 — Reports on Risk, Culture and Performance	CONTROL-SUPPORT / CANDIDATE-ROUTE	MEDIUM	A-ERM-ENTITY
ICSR	ICSR 2023 — Information & Communication	CONTROL-SUPPORT / CANDIDATE-ROUTE	HIGH	A-ICSR-REPORTING
GENAI	GENAI-CAP-01–08 only if an actual capability is used	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-GENAI-ACTUAL
CG-BOARD	—	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-CG-BOARD

IFRS ISSB and SASB source connection

Domain	Source area / object	Controlled range / vintage	Relationship / state	Boundary code
IFRS-SOURCE	Governance	IFRS S1.26–27 —	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-MAT-ENTITY

Domain	Source area / object	Controlled range / vintage	Relationship / state	Boundary code
SASB-SOURCE	SICS / SASB Standard / topic / metric	Current official source required	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY

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

Claims boundary: No control-effectiveness, COSO-compliance, IFRS-compliance, SASB-completeness, audit-readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE B08 | Manufacturing Energy Efficiency & Process Optimization Participation

B08-1 — Process Energy Efficiency

Task identity	Objective	Evidence role(s)	Mapping state
Operational Participation Energy, Manufacturing, Water & Waste	ICIF-OBJ-OPS — Operations	CONTROL-DESIGN	CANDIDATE-ROUTE

Objective basis: Candidate evidence concerning execution, participation, resource use or operational performance.

Candidate ICIF control-support routes

ICIF component	Principle	Relationship	Route state	Relevance	Basis / limit
Control Activities	ICIF-P10 — Control activities	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-CONTROL / L-ENTITY-CONTROL
Information & Communication	ICIF-P13 — Relevant, quality information	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-INFO / L-ENTITY-CONTROL
Monitoring Activities	ICIF-P16 — Ongoing and/or separate evaluations	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-MONITOR / L-ENTITY-CONTROL

ICIF limitation: Routes normalize the source MME candidate mappings to official ICIF identifiers. They do not establish that the principle is present and functioning or that the five components operate together.

Separated COSO-domain states

Domain	Official element / focus	Relationship / route state	Relevance	Activation code
ERM	—	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-ERM-ENTITY
ICSR	ICSR 2023 — Control Activities, Information & Communication, Monitoring Activities	CONTROL-SUPPORT / CANDIDATE-ROUTE	HIGH	A-ICSR-REPORTING
GENAI	GENAI-CAP-01–08 only if an actual capability is used	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-GENAI-ACTUAL
CG-BOARD	—	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-CG-BOARD

IFRS ISSB and SASB source connection

Domain	Source area / object	Controlled range / vintage	Relationship / state	Boundary code
IFRS-SOURCE	Metrics and targets	IFRS S1.45–53 IFRS S2.27–37	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-MAT-ENTITY

Domain	Source area / object	Controlled range / vintage	Relationship / state	Boundary code
SASB-SOURCE	SICS / SASB Standard / topic / metric	Current official source required	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY

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

Claims boundary: No control-effectiveness, COSO-compliance, IFRS-compliance, SASB-completeness, audit-readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE B08 | Manufacturing Energy Efficiency & Process Optimization Participation

B08-2 — Waste Reduction

Task identity	Objective	Evidence role(s)	Mapping state
Operational Participation Energy, Manufacturing, Water & Waste	ICIF-OBJ-OPS — Operations	CONTROL-OPERATION	CANDIDATE-ROUTE

Objective basis: Candidate evidence concerning execution, participation, resource use or operational performance.

Candidate ICIF control-support routes

ICIF component	Principle	Relationship	Route state	Relevance	Basis / limit
Control Activities	ICIF-P10 — Control activities	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-CONTROL / L-ENTITY-CONTROL
Information & Communication	ICIF-P13 — Relevant, quality information	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-INFO / L-ENTITY-CONTROL
Monitoring Activities	ICIF-P16 — Ongoing and/or separate evaluations	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-MONITOR / L-ENTITY-CONTROL

ICIF limitation: Routes normalize the source MME candidate mappings to official ICIF identifiers. They do not establish that the principle is present and functioning or that the five components operate together.

Separated COSO-domain states

Domain	Official element / focus	Relationship / route state	Relevance	Activation code
ERM	—	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-ERM-ENTITY
ICSR	ICSR 2023 — Control Activities, Information & Communication, Monitoring Activities	CONTROL-SUPPORT / CANDIDATE-ROUTE	HIGH	A-ICSR-REPORTING
GENAI	GENAI-CAP-01–08 only if an actual capability is used	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-GENAI-ACTUAL
CG-BOARD	—	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-CG-BOARD

IFRS ISSB and SASB source connection

Domain	Source area / object	Controlled range / vintage	Relationship / state	Boundary code
IFRS-SOURCE	Metrics and targets	IFRS S1.45–53 —	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-MAT-ENTITY

Domain	Source area / object	Controlled range / vintage	Relationship / state	Boundary code
SASB-SOURCE	SICS / SASB Standard / topic / metric	Current official source required	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY

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

Claims boundary: No control-effectiveness, COSO-compliance, IFRS-compliance, SASB-completeness, audit-readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE B08 | Manufacturing Energy Efficiency & Process Optimization Participation

B08-3 — Water Optimization

Task identity	Objective	Evidence role(s)	Mapping state
Operational Participation Energy, Manufacturing, Water & Waste	ICIF-OBJ-OPS — Operations	CONTROL-OPERATION	CANDIDATE-ROUTE

Objective basis: Candidate evidence concerning execution, participation, resource use or operational performance.

Candidate ICIF control-support routes

ICIF component	Principle	Relationship	Route state	Relevance	Basis / limit
Control Activities	ICIF-P10 — Control activities	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-CONTROL / L-ENTITY-CONTROL
Information & Communication	ICIF-P13 — Relevant, quality information	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-INFO / L-ENTITY-CONTROL
Monitoring Activities	ICIF-P16 — Ongoing and/or separate evaluations	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-MONITOR / L-ENTITY-CONTROL

ICIF limitation: Routes normalize the source MME candidate mappings to official ICIF identifiers. They do not establish that the principle is present and functioning or that the five components operate together.

Separated COSO-domain states

Domain	Official element / focus	Relationship / route state	Relevance	Activation code
ERM	—	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-ERM-ENTITY
ICSR	ICSR 2023 — Control Activities, Information & Communication, Monitoring Activities	CONTROL-SUPPORT / CANDIDATE-ROUTE	HIGH	A-ICSR-REPORTING
GENAI	GENAI-CAP-01–08 only if an actual capability is used	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-GENAI-ACTUAL
CG-BOARD	—	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-CG-BOARD

IFRS ISSB and SASB source connection

Domain	Source area / object	Controlled range / vintage	Relationship / state	Boundary code
IFRS-SOURCE	Metrics and targets	IFRS S1.45–53 —	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-MAT-ENTITY

Domain	Source area / object	Controlled range / vintage	Relationship / state	Boundary code
SASB-SOURCE	SICS / SASB Standard / topic / metric	Current official source required	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY

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

Claims boundary: No control-effectiveness, COSO-compliance, IFRS-compliance, SASB-completeness, audit-readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE B08 | Manufacturing Energy Efficiency & Process Optimization Participation

B08-4 — Green Process Certification

Task identity	Objective	Evidence role(s)	Mapping state
Operational Participation Energy, Manufacturing, Water & Waste	ICIF-OBJ-CMP — Compliance	CONTROL-DESIGN	CANDIDATE-ROUTE

Objective basis: Candidate evidence concerning adherence, verification or controlled governance; legal applicability remains an entity determination.

Candidate ICIF control-support routes

ICIF component	Principle	Relationship	Route state	Relevance	Basis / limit
Control Activities	ICIF-P10 — Control activities	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-CONTROL / L-ENTITY-CONTROL
Information & Communication	ICIF-P13 — Relevant, quality information	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-INFO / L-ENTITY-CONTROL
Monitoring Activities	ICIF-P16 — Ongoing and/or separate evaluations	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-MONITOR / L-ENTITY-CONTROL

ICIF limitation: Routes normalize the source MME candidate mappings to official ICIF identifiers. They do not establish that the principle is present and functioning or that the five components operate together.

Separated COSO-domain states

Domain	Official element / focus	Relationship / route state	Relevance	Activation code
ERM	—	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-ERM-ENTITY
ICSR	ICSR 2023 — Control Activities, Information & Communication, Monitoring Activities	CONTROL-SUPPORT / CANDIDATE-ROUTE	HIGH	A-ICSR-REPORTING
GENAI	GENAI-CAP-01–08 only if an actual capability is used	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-GENAI-ACTUAL
CG-BOARD	—	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-CG-BOARD

IFRS ISSB and SASB source connection

Domain	Source area / object	Controlled range / vintage	Relationship / state	Boundary code
IFRS-SOURCE	Metrics and targets	IFRS S1.45–53 —	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-MAT-ENTITY
SASB-SOURCE	SICS / SASB Standard / topic / metric	Current official source required	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY

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

Claims boundary: No control-effectiveness, COSO-compliance, IFRS-compliance, SASB-completeness, audit-readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE B09 | Supply Chain Audit & Compliance Verification Participation

B09-1 — On-site Audit

Task identity	Objective	Evidence role(s)	Mapping state
Supply Chain Participation Supply Chain Collaboration, Procurement & Verification	ICIF-OBJ-CMP — Compliance	MONITORING	CANDIDATE-ROUTE

Objective basis: Candidate evidence concerning adherence, verification or controlled governance; legal applicability remains an entity determination.

Candidate ICIF control-support routes

ICIF component	Principle	Relationship	Route state	Relevance	Basis / limit
Monitoring Activities	ICIF-P16 — Ongoing and/or separate evaluations	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-MONITOR / L-ENTITY-CONTROL
Monitoring Activities	ICIF-P17 — Deficiency evaluation and communication	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-DEFICIENCY / L-ENTITY-CONTROL
Information & Communication	ICIF-P13 — Relevant, quality information	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-INFO / L-ENTITY-CONTROL

ICIF limitation: Routes normalize the source MME candidate mappings to official ICIF identifiers. They do not establish that the principle is present and functioning or that the five components operate together.

Separated COSO-domain states

Domain	Official element / focus	Relationship / route state	Relevance	Activation code
ERM	ERM-P16 — Reviews Risk and Performance	CONTROL-SUPPORT / CANDIDATE-ROUTE	MEDIUM	A-ERM-ENTITY
ICSR	ICSR 2023 — Monitoring Activities, Information & Communication	CONTROL-SUPPORT / CANDIDATE-ROUTE	HIGH	A-ICSR-REPORTING
GENAI	GENAI-CAP-01–08 only if an actual capability is used	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-GENAI-ACTUAL
CG-BOARD	—	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-CG-BOARD

IFRS ISSB and SASB source connection

Domain	Source area / object	Controlled range / vintage	Relationship / state	Boundary code
IFRS-SOURCE	Risk management	IFRS S1.43–44 —	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-MAT-ENTITY

Domain	Source area / object	Controlled range / vintage	Relationship / state	Boundary code
SASB-SOURCE	SICS / SASB Standard / topic / metric	Current official source required	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY

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

Claims boundary: No control-effectiveness, COSO-compliance, IFRS-compliance, SASB-completeness, audit-readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE B09 | Supply Chain Audit & Compliance Verification Participation

B09-2 — Document Review

Task identity	Objective	Evidence role(s)	Mapping state
Supply Chain Participation Supply Chain Collaboration, Procurement & Verification	ICIF-OBJ-OPS — Operations	MONITORING	CANDIDATE-ROUTE

Objective basis: Candidate evidence concerning execution, participation, resource use or operational performance.

Candidate ICIF control-support routes

ICIF component	Principle	Relationship	Route state	Relevance	Basis / limit
Information & Communication	ICIF-P13 — Relevant, quality information	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-INFO / L-ENTITY-CONTROL
Monitoring Activities	ICIF-P16 — Ongoing and/or separate evaluations	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-MONITOR / L-ENTITY-CONTROL
Monitoring Activities	ICIF-P17 — Deficiency evaluation and communication	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-DEFICIENCY / L-ENTITY-CONTROL

ICIF limitation: Routes normalize the source MME candidate mappings to official ICIF identifiers. They do not establish that the principle is present and functioning or that the five components operate together.

Separated COSO-domain states

Domain	Official element / focus	Relationship / route state	Relevance	Activation code
ERM	ERM-P16 — Reviews Risk and Performance	CONTROL-SUPPORT / CANDIDATE-ROUTE	MEDIUM	A-ERM-ENTITY
ICSR	ICSR 2023 — Information & Communication, Monitoring Activities	CONTROL-SUPPORT / CANDIDATE-ROUTE	HIGH	A-ICSR-REPORTING
GENAI	GENAI-CAP-01–08 only if an actual capability is used	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-GENAI-ACTUAL
CG-BOARD	—	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-CG-BOARD

IFRS ISSB and SASB source connection

Domain	Source area / object	Controlled range / vintage	Relationship / state	Boundary code
IFRS-SOURCE	Metrics and targets	IFRS S1.45–53 —	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-MAT-ENTITY

Domain	Source area / object	Controlled range / vintage	Relationship / state	Boundary code
SASB-SOURCE	SICS / SASB Standard / topic / metric	Current official source required	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY

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

Claims boundary: No control-effectiveness, COSO-compliance, IFRS-compliance, SASB-completeness, audit-readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE B09 | Supply Chain Audit & Compliance Verification Participation

B09-3 — Sampling Check

Task identity	Objective	Evidence role(s)	Mapping state
Supply Chain Participation Supply Chain Collaboration, Procurement & Verification	ICIF-OBJ-OPS — Operations	MONITORING	CANDIDATE-ROUTE

Objective basis: Candidate evidence concerning execution, participation, resource use or operational performance.

Candidate ICIF control-support routes

ICIF component	Principle	Relationship	Route state	Relevance	Basis / limit
Monitoring Activities	ICIF-P16 — Ongoing and/or separate evaluations	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-MONITOR / L-ENTITY-CONTROL
Monitoring Activities	ICIF-P17 — Deficiency evaluation and communication	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-DEFICIENCY / L-ENTITY-CONTROL
Control Activities	ICIF-P10 — Control activities	CONTROL-SUPPORT	CANDIDATE-ROUTE	MEDIUM	MB-CONTROL / L-ENTITY-CONTROL

ICIF limitation: Routes normalize the source MME candidate mappings to official ICIF identifiers. They do not establish that the principle is present and functioning or that the five components operate together.

Separated COSO-domain states

Domain	Official element / focus	Relationship / route state	Relevance	Activation code
ERM	ERM-P16 — Reviews Risk and Performance	CONTROL-SUPPORT / CANDIDATE-ROUTE	MEDIUM	A-ERM-ENTITY
ICSR	ICSR 2023 — Monitoring Activities, Control Activities	CONTROL-SUPPORT / CANDIDATE-ROUTE	HIGH	A-ICSR-REPORTING
GENAI	GENAI-CAP-01–08 only if an actual capability is used	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-GENAI-ACTUAL
CG-BOARD	—	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-CG-BOARD

IFRS ISSB and SASB source connection

Domain	Source area / object	Controlled range / vintage	Relationship / state	Boundary code
IFRS-SOURCE	Metrics and targets	IFRS S1.45–53 —	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-MAT-ENTITY

Domain	Source area / object	Controlled range / vintage	Relationship / state	Boundary code
SASB-SOURCE	SICS / SASB Standard / topic / metric	Current official source required	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY

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

Claims boundary: No control-effectiveness, COSO-compliance, IFRS-compliance, SASB-completeness, audit-readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE B09 | Supply Chain Audit & Compliance Verification Participation

B09-4 — Result Disclosure

Task identity	Objective	Evidence role(s)	Mapping state
Supply Chain Participation Supply Chain Collaboration, Procurement & Verification	ICIF-OBJ-REP — Reporting	REPORTING-SUPPORT	CANDIDATE-ROUTE

Objective basis: Candidate evidence supporting internal or external non-financial reporting information.

Candidate ICIF control-support routes

ICIF component	Principle	Relationship	Route state	Relevance	Basis / limit
Information & Communication	ICIF-P13 — Relevant, quality information	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-INFO / L-ENTITY-CONTROL
Information & Communication	ICIF-P14 — Internal communication	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-COMM-IN / L-ENTITY-CONTROL
Monitoring Activities	ICIF-P16 — Ongoing and/or separate evaluations	CONTROL-SUPPORT	CANDIDATE-ROUTE	MEDIUM	MB-MONITOR / L-ENTITY-CONTROL

ICIF limitation: Routes normalize the source MME candidate mappings to official ICIF identifiers. They do not establish that the principle is present and functioning or that the five components operate together.

Separated COSO-domain states

Domain	Official element / focus	Relationship / route state	Relevance	Activation code
ERM	ERM-P20 — Reports on Risk, Culture and Performance	CONTROL-SUPPORT / CANDIDATE-ROUTE	MEDIUM	A-ERM-ENTITY
ICSR	ICSR 2023 — Information & Communication, Monitoring Activities	CONTROL-SUPPORT / CANDIDATE-ROUTE	HIGH	A-ICSR-REPORTING
GENAI	GENAI-CAP-01–08 only if an actual capability is used	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-GENAI-ACTUAL
CG-BOARD	—	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-CG-BOARD

IFRS ISSB and SASB source connection

Domain	Source area / object	Controlled range / vintage	Relationship / state	Boundary code
IFRS-SOURCE	Metrics, targets and reporting timing	IFRS S1.45–53; S1.64 —	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-MAT-ENTITY

Domain	Source area / object	Controlled range / vintage	Relationship / state	Boundary code
SASB-SOURCE	SICS / SASB Standard / topic / metric	Current official source required	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY

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

Claims boundary: No control-effectiveness, COSO-compliance, IFRS-compliance, SASB-completeness, audit-readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE B10 | Water Conservation & Resource Stewardship Participation

B10-1 — Water Consumption Upload

Task identity	Objective	Evidence role(s)	Mapping state
Operational Participation Energy, Manufacturing, Water & Waste	ICIF-OBJ-REP — Reporting	REPORTING-SUPPORT	CANDIDATE-ROUTE

Objective basis: Candidate evidence supporting internal or external non-financial reporting information.

Candidate ICIF control-support routes

ICIF component	Principle	Relationship	Route state	Relevance	Basis / limit
Control Activities	ICIF-P10 — Control activities	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-CONTROL / L-ENTITY-CONTROL
Information & Communication	ICIF-P13 — Relevant, quality information	CONTROL-SUPPORT	CANDIDATE-ROUTE	MEDIUM	MB-INFO / L-ENTITY-CONTROL
Monitoring Activities	ICIF-P16 — Ongoing and/or separate evaluations	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-MONITOR / L-ENTITY-CONTROL

ICIF limitation: Routes normalize the source MME candidate mappings to official ICIF identifiers. They do not establish that the principle is present and functioning or that the five components operate together.

Separated COSO-domain states

Domain	Official element / focus	Relationship / route state	Relevance	Activation code
ERM	ERM-P18 — Leverages Information and Technology	CONTROL-SUPPORT / CANDIDATE-ROUTE	HIGH	A-ERM-ENTITY
ICSR	ICSR 2023 — Control Activities, Information & Communication, Monitoring Activities	CONTROL-SUPPORT / CANDIDATE-ROUTE	HIGH	A-ICSR-REPORTING
GENAI	GENAI-CAP-01–08 only if an actual capability is used	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-GENAI-ACTUAL
CG-BOARD	—	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-CG-BOARD

IFRS ISSB and SASB source connection

Domain	Source area / object	Controlled range / vintage	Relationship / state	Boundary code
IFRS-SOURCE	Metrics and targets	IFRS S1.45–53 —	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-MAT-ENTITY

Domain	Source area / object	Controlled range / vintage	Relationship / state	Boundary code
SASB-SOURCE	SICS / SASB Standard / topic / metric	Current official source required	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY

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

Claims boundary: No control-effectiveness, COSO-compliance, IFRS-compliance, SASB-completeness, audit-readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE B10 | Water Conservation & Resource Stewardship Participation

B10-2 — Water-saving Upgrade

Task identity	Objective	Evidence role(s)	Mapping state
Operational Participation Energy, Manufacturing, Water & Waste	ICIF-OBJ-OPS — Operations	CONTROL-DESIGN	CANDIDATE-ROUTE

Objective basis: Candidate evidence concerning execution, participation, resource use or operational performance.

Candidate ICIF control-support routes

ICIF component	Principle	Relationship	Route state	Relevance	Basis / limit
Control Activities	ICIF-P10 — Control activities	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-CONTROL / L-ENTITY-CONTROL
Control Activities	ICIF-P11 — General controls over technology	CONTROL-SUPPORT	CANDIDATE-ROUTE	MEDIUM	MB-TECH / L-ENTITY-CONTROL
Information & Communication	ICIF-P13 — Relevant, quality information	CONTROL-SUPPORT	CANDIDATE-ROUTE	MEDIUM	MB-INFO / L-ENTITY-CONTROL

ICIF limitation: Routes normalize the source MME candidate mappings to official ICIF identifiers. They do not establish that the principle is present and functioning or that the five components operate together.

Separated COSO-domain states

Domain	Official element / focus	Relationship / route state	Relevance	Activation code
ERM	—	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-ERM-ENTITY
ICSR	ICSR 2023 — Control Activities, Information & Communication	CONTROL-SUPPORT / CANDIDATE-ROUTE	HIGH	A-ICSR-REPORTING
GENAI	GENAI-CAP-01–08 only if an actual capability is used	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-GENAI-ACTUAL
CG-BOARD	—	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-CG-BOARD

IFRS ISSB and SASB source connection

Domain	Source area / object	Controlled range / vintage	Relationship / state	Boundary code
IFRS-SOURCE	Metrics and targets	IFRS S1.45–53 —	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-MAT-ENTITY

Domain	Source area / object	Controlled range / vintage	Relationship / state	Boundary code
SASB-SOURCE	SICS / SASB Standard / topic / metric	Current official source required	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY

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

Claims boundary: No control-effectiveness, COSO-compliance, IFRS-compliance, SASB-completeness, audit-readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE B10 | Water Conservation & Resource Stewardship Participation

B10-3 — Water Risk Assessment

Task identity	Objective	Evidence role(s)	Mapping state
Operational Participation Energy, Manufacturing, Water & Waste	ICIF-OBJ-OPS — Operations	RISK	CANDIDATE-ROUTE

Objective basis: Candidate evidence concerning execution, participation, resource use or operational performance.

Candidate ICIF control-support routes

ICIF component	Principle	Relationship	Route state	Relevance	Basis / limit
Control Activities	ICIF-P10 — Control activities	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-CONTROL / L-ENTITY-CONTROL
Information & Communication	ICIF-P13 — Relevant, quality information	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-INFO / L-ENTITY-CONTROL
Monitoring Activities	ICIF-P16 — Ongoing and/or separate evaluations	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-MONITOR / L-ENTITY-CONTROL

ICIF limitation: Routes normalize the source MME candidate mappings to official ICIF identifiers. They do not establish that the principle is present and functioning or that the five components operate together.

Separated COSO-domain states

Domain	Official element / focus	Relationship / route state	Relevance	Activation code
ERM	ERM-P11 — Assesses Severity of Risk	CONTROL-SUPPORT / CANDIDATE-ROUTE	HIGH	A-ERM-ENTITY
ICSR	ICSR 2023 — Control Activities, Information & Communication, Monitoring Activities	CONTROL-SUPPORT / CANDIDATE-ROUTE	HIGH	A-ICSR-REPORTING
GENAI	GENAI-CAP-01–08 only if an actual capability is used	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-GENAI-ACTUAL
CG-BOARD	—	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-CG-BOARD

IFRS ISSB and SASB source connection

Domain	Source area / object	Controlled range / vintage	Relationship / state	Boundary code
IFRS-SOURCE	Risk management	IFRS S1.43–44 —	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-MAT-ENTITY

Domain	Source area / object	Controlled range / vintage	Relationship / state	Boundary code
SASB-SOURCE	SICS / SASB Standard / topic / metric	Current official source required	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY

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

Claims boundary: No control-effectiveness, COSO-compliance, IFRS-compliance, SASB-completeness, audit-readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE B10 | Water Conservation & Resource Stewardship Participation

B10-4 — Supplier Governance Review

Task identity	Objective	Evidence role(s)	Mapping state
Operational Participation Energy, Manufacturing, Water & Waste	ICIF-OBJ-CMP — Compliance	GOVERNANCE, MONITORING	CANDIDATE-ROUTE

Objective basis: Candidate evidence concerning adherence, verification or controlled governance; legal applicability remains an entity determination.

Candidate ICIF control-support routes

ICIF component	Principle	Relationship	Route state	Relevance	Basis / limit
Information & Communication	ICIF-P13 — Relevant, quality information	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-INFO / L-ENTITY-CONTROL
Information & Communication	ICIF-P14 — Internal communication	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-COMM-IN / L-ENTITY-CONTROL
Monitoring Activities	ICIF-P16 — Ongoing and/or separate evaluations	CONTROL-SUPPORT	CANDIDATE-ROUTE	MEDIUM	MB-MONITOR / L-ENTITY-CONTROL

ICIF limitation: Routes normalize the source MME candidate mappings to official ICIF identifiers. They do not establish that the principle is present and functioning or that the five components operate together.

Separated COSO-domain states

Domain	Official element / focus	Relationship / route state	Relevance	Activation code
ERM	ERM-P20 — Reports on Risk, Culture and Performance	CONTROL-SUPPORT / CANDIDATE-ROUTE	HIGH	A-ERM-ENTITY
ICSR	ICSR 2023 — Information & Communication, Monitoring Activities	CONTROL-SUPPORT / CANDIDATE-ROUTE	HIGH	A-ICSR-REPORTING
GENAI	GENAI-CAP-01–08 only if an actual capability is used	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-GENAI-ACTUAL
CG-BOARD	—	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-CG-BOARD

IFRS ISSB and SASB source connection

Domain	Source area / object	Controlled range / vintage	Relationship / state	Boundary code
IFRS-SOURCE	Governance	IFRS S1.26–27 —	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-MAT-ENTITY

Domain	Source area / object	Controlled range / vintage	Relationship / state	Boundary code
SASB-SOURCE	SICS / SASB Standard / topic / metric	Current official source required	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY

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

Claims boundary: No control-effectiveness, COSO-compliance, IFRS-compliance, SASB-completeness, audit-readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE B11 | Sustainable Finance & Green Investment Participation

B11-1 — ESG Fund Registration

Task identity	Objective	Evidence role(s)	Mapping state
Governance & Institutional Participation Carbon Data, Finance, Insurance & Governance	ICIF-OBJ-REP — Reporting	RISK, REPORTING-SUPPORT	CANDIDATE-ROUTE

Objective basis: Candidate evidence supporting internal or external non-financial reporting information.

Candidate ICIF control-support routes

ICIF component	Principle	Relationship	Route state	Relevance	Basis / limit
Information & Communication	ICIF-P13 — Relevant, quality information	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-INFO / L-ENTITY-CONTROL
Information & Communication	ICIF-P14 — Internal communication	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-COMM-IN / L-ENTITY-CONTROL
Monitoring Activities	ICIF-P16 — Ongoing and/or separate evaluations	CONTROL-SUPPORT	CANDIDATE-ROUTE	MEDIUM	MB-MONITOR / L-ENTITY-CONTROL

ICIF limitation: Routes normalize the source MME candidate mappings to official ICIF identifiers. They do not establish that the principle is present and functioning or that the five components operate together.

Separated COSO-domain states

Domain	Official element / focus	Relationship / route state	Relevance	Activation code
ERM	ERM-P06 — Analyzes Business Context	CONTROL-SUPPORT / CANDIDATE-ROUTE	HIGH	A-ERM-ENTITY
ICSR	ICSR 2023 — Information & Communication, Monitoring Activities	CONTROL-SUPPORT / CANDIDATE-ROUTE	HIGH	A-ICSR-REPORTING
GENAI	GENAI-CAP-01–08 only if an actual capability is used	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-GENAI-ACTUAL
CG-BOARD	—	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-CG-BOARD

IFRS ISSB and SASB source connection

Domain	Source area / object	Controlled range / vintage	Relationship / state	Boundary code
IFRS-SOURCE	Strategy	IFRS S1.28–42 —	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-MAT-ENTITY

Domain	Source area / object	Controlled range / vintage	Relationship / state	Boundary code
SASB-SOURCE	SICS / SASB Standard / topic / metric	Current official source required	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY

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

Claims boundary: No control-effectiveness, COSO-compliance, IFRS-compliance, SASB-completeness, audit-readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE B11 | Sustainable Finance & Green Investment Participation

B11-2 — Sustainable Loan Issuance

Task identity	Objective	Evidence role(s)	Mapping state
Governance & Institutional Participation Carbon Data, Finance, Insurance & Governance	ICIF-OBJ-OPS — Operations	RISK	CANDIDATE-ROUTE

Objective basis: Candidate evidence concerning execution, participation, resource use or operational performance.

Candidate ICIF control-support routes

ICIF component	Principle	Relationship	Route state	Relevance	Basis / limit
Risk Assessment	ICIF-P06 — Suitable objectives	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-RISK / L-ENTITY-CONTROL
Risk Assessment	ICIF-P07 — Risk identification and analysis	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-RISK / L-ENTITY-CONTROL
Control Activities	ICIF-P10 — Control activities	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-CONTROL / L-ENTITY-CONTROL

ICIF limitation: Routes normalize the source MME candidate mappings to official ICIF identifiers. They do not establish that the principle is present and functioning or that the five components operate together.

Separated COSO-domain states

Domain	Official element / focus	Relationship / route state	Relevance	Activation code
ERM	ERM-P13 — Implements Risk Responses	CONTROL-SUPPORT / CANDIDATE-ROUTE	HIGH	A-ERM-ENTITY
ICSR	ICSR 2023 — Risk Assessment, Control Activities	CONTROL-SUPPORT / CANDIDATE-ROUTE	HIGH	A-ICSR-REPORTING
GENAI	GENAI-CAP-01–08 only if an actual capability is used	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-GENAI-ACTUAL
CG-BOARD	—	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-CG-BOARD

IFRS ISSB and SASB source connection

Domain	Source area / object	Controlled range / vintage	Relationship / state	Boundary code
IFRS-SOURCE	Strategy	IFRS S1.28–42 —	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-MAT-ENTITY

Domain	Source area / object	Controlled range / vintage	Relationship / state	Boundary code
SASB-SOURCE	SICS / SASB Standard / topic / metric	Current official source required	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY

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

Claims boundary: No control-effectiveness, COSO-compliance, IFRS-compliance, SASB-completeness, audit-readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE B11 | Sustainable Finance & Green Investment Participation

B11-3 — Green Finance Participation

Task identity	Objective	Evidence role(s)	Mapping state
Governance & Institutional Participation Carbon Data, Finance, Insurance & Governance	ICIF-OBJ-OPS — Operations	RISK	CANDIDATE-ROUTE

Objective basis: Candidate evidence concerning execution, participation, resource use or operational performance.

Candidate ICIF control-support routes

ICIF component	Principle	Relationship	Route state	Relevance	Basis / limit
Risk Assessment	ICIF-P06 — Suitable objectives	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-RISK / L-ENTITY-CONTROL
Risk Assessment	ICIF-P07 — Risk identification and analysis	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-RISK / L-ENTITY-CONTROL
Control Activities	ICIF-P10 — Control activities	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-CONTROL / L-ENTITY-CONTROL

ICIF limitation: Routes normalize the source MME candidate mappings to official ICIF identifiers. They do not establish that the principle is present and functioning or that the five components operate together.

Separated COSO-domain states

Domain	Official element / focus	Relationship / route state	Relevance	Activation code
ERM	ERM-P14 — Develops Portfolio View	CONTROL-SUPPORT / CANDIDATE-ROUTE	HIGH	A-ERM-ENTITY
ICSR	ICSR 2023 — Risk Assessment, Control Activities	CONTROL-SUPPORT / CANDIDATE-ROUTE	HIGH	A-ICSR-REPORTING
GENAI	GENAI-CAP-01–08 only if an actual capability is used	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-GENAI-ACTUAL
CG-BOARD	—	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-CG-BOARD

IFRS ISSB and SASB source connection

Domain	Source area / object	Controlled range / vintage	Relationship / state	Boundary code
IFRS-SOURCE	Metrics and targets	IFRS S1.45–53 —	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-MAT-ENTITY

Domain	Source area / object	Controlled range / vintage	Relationship / state	Boundary code
SASB-SOURCE	SICS / SASB Standard / topic / metric	Current official source required	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY

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

Claims boundary: No control-effectiveness, COSO-compliance, IFRS-compliance, SASB-completeness, audit-readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE B11 | Sustainable Finance & Green Investment Participation

B11-4 — Financial ESG Disclosure

Task identity	Objective	Evidence role(s)	Mapping state
Governance & Institutional Participation Carbon Data, Finance, Insurance & Governance	ICIF-OBJ-REP — Reporting	REPORTING-SUPPORT	CANDIDATE-ROUTE

Objective basis: Candidate evidence supporting internal or external non-financial reporting information.

Candidate ICIF control-support routes

ICIF component	Principle	Relationship	Route state	Relevance	Basis / limit
Risk Assessment	ICIF-P06 — Suitable objectives	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-RISK / L-ENTITY-CONTROL
Risk Assessment	ICIF-P07 — Risk identification and analysis	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-RISK / L-ENTITY-CONTROL
Control Activities	ICIF-P10 — Control activities	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-CONTROL / L-ENTITY-CONTROL

ICIF limitation: Routes normalize the source MME candidate mappings to official ICIF identifiers. They do not establish that the principle is present and functioning or that the five components operate together.

Separated COSO-domain states

Domain	Official element / focus	Relationship / route state	Relevance	Activation code
ERM	ERM-P20 — Reports on Risk, Culture and Performance	CONTROL-SUPPORT / CANDIDATE-ROUTE	HIGH	A-ERM-ENTITY
ICSR	ICSR 2023 — Risk Assessment, Control Activities	CONTROL-SUPPORT / CANDIDATE-ROUTE	HIGH	A-ICSR-REPORTING
GENAI	GENAI-CAP-01–08 only if an actual capability is used	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-GENAI-ACTUAL
CG-BOARD	—	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-CG-BOARD

IFRS ISSB and SASB source connection

Domain	Source area / object	Controlled range / vintage	Relationship / state	Boundary code
IFRS-SOURCE	Metrics, targets and reporting timing	IFRS S1.45–53; S1.64 —	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-MAT-ENTITY

Domain	Source area / object	Controlled range / vintage	Relationship / state	Boundary code
SASB-SOURCE	SICS / SASB Standard / topic / metric	Current official source required	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY

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

Claims boundary: No control-effectiveness, COSO-compliance, IFRS-compliance, SASB-completeness, audit-readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE B12 | Insurance Governance & Trust Protection Participation

B12-1 — Insurance Policy Listing

Task identity	Objective	Evidence role(s)	Mapping state
Governance & Institutional Participation Carbon Data, Finance, Insurance & Governance	ICIF-OBJ-CMP — Compliance	GOVERNANCE, RISK	CANDIDATE-ROUTE

Objective basis: Candidate evidence concerning adherence, verification or controlled governance; legal applicability remains an entity determination.

Candidate ICIF control-support routes

ICIF component	Principle	Relationship	Route state	Relevance	Basis / limit
Risk Assessment	ICIF-P06 — Suitable objectives	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-RISK / L-ENTITY-CONTROL
Risk Assessment	ICIF-P07 — Risk identification and analysis	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-RISK / L-ENTITY-CONTROL
Control Activities	ICIF-P10 — Control activities	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-CONTROL / L-ENTITY-CONTROL

ICIF limitation: Routes normalize the source MME candidate mappings to official ICIF identifiers. They do not establish that the principle is present and functioning or that the five components operate together.

Separated COSO-domain states

Domain	Official element / focus	Relationship / route state	Relevance	Activation code
ERM	ERM-P10 — Identifies Risk	CONTROL-SUPPORT / CANDIDATE-ROUTE	HIGH	A-ERM-ENTITY
ICSR	ICSR 2023 — Risk Assessment, Control Activities	CONTROL-SUPPORT / CANDIDATE-ROUTE	HIGH	A-ICSR-REPORTING
GENAI	GENAI-CAP-01–08 only if an actual capability is used	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-GENAI-ACTUAL
CG-BOARD	—	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-CG-BOARD

IFRS ISSB and SASB source connection

Domain	Source area / object	Controlled range / vintage	Relationship / state	Boundary code
IFRS-SOURCE	Strategy	IFRS S1.28–42 —	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-MAT-ENTITY

Domain	Source area / object	Controlled range / vintage	Relationship / state	Boundary code
SASB-SOURCE	SICS / SASB Standard / topic / metric	Current official source required	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY

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

Claims boundary: No control-effectiveness, COSO-compliance, IFRS-compliance, SASB-completeness, audit-readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE B12 | Insurance Governance & Trust Protection Participation

B12-2 — Risk Protection

Task identity	Objective	Evidence role(s)	Mapping state
Governance & Institutional Participation Carbon Data, Finance, Insurance & Governance	ICIF-OBJ-OPS — Operations	RISK	CANDIDATE-ROUTE

Objective basis: Candidate evidence concerning execution, participation, resource use or operational performance.

Candidate ICIF control-support routes

ICIF component	Principle	Relationship	Route state	Relevance	Basis / limit
Risk Assessment	ICIF-P06 — Suitable objectives	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-RISK / L-ENTITY-CONTROL
Risk Assessment	ICIF-P07 — Risk identification and analysis	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-RISK / L-ENTITY-CONTROL
Risk Assessment	ICIF-P09 — Significant change	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-RISK / L-ENTITY-CONTROL
Control Activities	ICIF-P10 — Control activities	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-CONTROL / L-ENTITY-CONTROL

ICIF limitation: Routes normalize the source MME candidate mappings to official ICIF identifiers. They do not establish that the principle is present and functioning or that the five components operate together.

Separated COSO-domain states

Domain	Official element / focus	Relationship / route state	Relevance	Activation code
ERM	ERM-P13 — Implements Risk Responses	CONTROL-SUPPORT / CANDIDATE-ROUTE	HIGH	A-ERM-ENTITY
ICSR	ICSR 2023 — Risk Assessment, Control Activities	CONTROL-SUPPORT / CANDIDATE-ROUTE	HIGH	A-ICSR-REPORTING
GENAI	GENAI-CAP-01–08 only if an actual capability is used	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-GENAI-ACTUAL
CG-BOARD	—	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-CG-BOARD

IFRS ISSB and SASB source connection

Domain	Source area / object	Controlled range / vintage	Relationship / state	Boundary code
IFRS-SOURCE	Risk management	IFRS S1.43–44 —	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-MAT-ENTITY
SASB-SOURCE	SICS / SASB Standard / topic / metric	Current official source required	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY

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

Claims boundary: No control-effectiveness, COSO-compliance, IFRS-compliance, SASB-completeness, audit-readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE B12 | Insurance Governance & Trust Protection Participation

B12-3 — Claim Verification

Task identity	Objective	Evidence role(s)	Mapping state
Governance & Institutional Participation Carbon Data, Finance, Insurance & Governance	ICIF-OBJ-CMP — Compliance	MONITORING	CANDIDATE-ROUTE

Objective basis: Candidate evidence concerning adherence, verification or controlled governance; legal applicability remains an entity determination.

Candidate ICIF control-support routes

ICIF component	Principle	Relationship	Route state	Relevance	Basis / limit
Control Environment	ICIF-P02 — Oversight responsibility	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-GOV / L-ENTITY-CONTROL
Control Activities	ICIF-P10 — Control activities	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-CONTROL / L-ENTITY-CONTROL
Monitoring Activities	ICIF-P16 — Ongoing and/or separate evaluations	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-MONITOR / L-ENTITY-CONTROL
Monitoring Activities	ICIF-P17 — Deficiency evaluation and communication	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-DEFICIENCY / L-ENTITY-CONTROL

ICIF limitation: Routes normalize the source MME candidate mappings to official ICIF identifiers. They do not establish that the principle is present and functioning or that the five components operate together.

Separated COSO-domain states

Domain	Official element / focus	Relationship / route state	Relevance	Activation code
ERM	ERM-P16 — Reviews Risk and Performance	CONTROL-SUPPORT / CANDIDATE-ROUTE	HIGH	A-ERM-ENTITY
ICSR	ICSR 2023 — Control Environment, Control Activities, Monitoring Activities	CONTROL-SUPPORT / CANDIDATE-ROUTE	HIGH	A-ICSR-REPORTING
GENAI	GENAI-CAP-01–08 only if an actual capability is used	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-GENAI-ACTUAL
CG-BOARD	—	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-CG-BOARD

IFRS ISSB and SASB source connection

Domain	Source area / object	Controlled range / vintage	Relationship / state	Boundary code
IFRS-SOURCE	Risk management	IFRS S1.43–44 —	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-MAT-ENTITY
SASB-SOURCE	SICS / SASB Standard / topic / metric	Current official source required	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY

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

Claims boundary: No control-effectiveness, COSO-compliance, IFRS-compliance, SASB-completeness, audit-readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE B12 | Insurance Governance & Trust Protection Participation

B12-4 — Reinsurance Collaboration

Task identity	Objective	Evidence role(s)	Mapping state
Governance & Institutional Participation Carbon Data, Finance, Insurance & Governance	ICIF-OBJ-OPS — Operations	RISK	CANDIDATE-ROUTE

Objective basis: Candidate evidence concerning execution, participation, resource use or operational performance.

Candidate ICIF control-support routes

ICIF component	Principle	Relationship	Route state	Relevance	Basis / limit
Risk Assessment	ICIF-P06 — Suitable objectives	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-RISK / L-ENTITY-CONTROL
Risk Assessment	ICIF-P07 — Risk identification and analysis	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-RISK / L-ENTITY-CONTROL
Risk Assessment	ICIF-P09 — Significant change	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-RISK / L-ENTITY-CONTROL

ICIF limitation: Routes normalize the source MME candidate mappings to official ICIF identifiers. They do not establish that the principle is present and functioning or that the five components operate together.

Separated COSO-domain states

Domain	Official element / focus	Relationship / route state	Relevance	Activation code
ERM	ERM-P14 — Develops Portfolio View	CONTROL-SUPPORT / CANDIDATE-ROUTE	HIGH	A-ERM-ENTITY
ICSR	ICSR 2023 — Risk Assessment	CONTROL-SUPPORT / CANDIDATE-ROUTE	HIGH	A-ICSR-REPORTING
GENAI	GENAI-CAP-01–08 only if an actual capability is used	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-GENAI-ACTUAL
CG-BOARD	—	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-CG-BOARD

IFRS ISSB and SASB source connection

Domain	Source area / object	Controlled range / vintage	Relationship / state	Boundary code
IFRS-SOURCE	Metrics and targets	IFRS S1.45–53 —	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-MAT-ENTITY

Domain	Source area / object	Controlled range / vintage	Relationship / state	Boundary code
SASB-SOURCE	SICS / SASB Standard / topic / metric	Current official source required	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY

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

Claims boundary: No control-effectiveness, COSO-compliance, IFRS-compliance, SASB-completeness, audit-readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE B13 | Waste Management & Circular Economy Participation

B13-1 — Waste Classification & Reporting

Task identity	Objective	Evidence role(s)	Mapping state
Operational Participation Energy, Manufacturing, Water & Waste	ICIF-OBJ-REP — Reporting	REPORTING-SUPPORT	CANDIDATE-ROUTE

Objective basis: Candidate evidence supporting internal or external non-financial reporting information.

Candidate ICIF control-support routes

ICIF component	Principle	Relationship	Route state	Relevance	Basis / limit
Control Activities	ICIF-P10 — Control activities	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-CONTROL / L-ENTITY-CONTROL
Information & Communication	ICIF-P13 — Relevant, quality information	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-INFO / L-ENTITY-CONTROL
Information & Communication	ICIF-P14 — Internal communication	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-COMM-IN / L-ENTITY-CONTROL

ICIF limitation: Routes normalize the source MME candidate mappings to official ICIF identifiers. They do not establish that the principle is present and functioning or that the five components operate together.

Separated COSO-domain states

Domain	Official element / focus	Relationship / route state	Relevance	Activation code
ERM	—	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-ERM-ENTITY
ICSR	ICSR 2023 — Control Activities, Information & Communication	CONTROL-SUPPORT / CANDIDATE-ROUTE	HIGH	A-ICSR-REPORTING
GENAI	GENAI-CAP-01–08 only if an actual capability is used	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-GENAI-ACTUAL
CG-BOARD	—	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-CG-BOARD

IFRS ISSB and SASB source connection

Domain	Source area / object	Controlled range / vintage	Relationship / state	Boundary code
IFRS-SOURCE	Metrics and targets	IFRS S1.45–53 —	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-MAT-ENTITY

Domain	Source area / object	Controlled range / vintage	Relationship / state	Boundary code
SASB-SOURCE	SICS / SASB Standard / topic / metric	Current official source required	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY

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

Claims boundary: No control-effectiveness, COSO-compliance, IFRS-compliance, SASB-completeness, audit-readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE B13 | Waste Management & Circular Economy Participation

B13-2 — Recycling Tracking

Task identity	Objective	Evidence role(s)	Mapping state
Operational Participation Energy, Manufacturing, Water & Waste	ICIF-OBJ-REP — Reporting	MONITORING	CANDIDATE-ROUTE

Objective basis: Candidate evidence supporting internal or external non-financial reporting information.

Candidate ICIF control-support routes

ICIF component	Principle	Relationship	Route state	Relevance	Basis / limit
Control Activities	ICIF-P10 — Control activities	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-CONTROL / L-ENTITY-CONTROL
Information & Communication	ICIF-P13 — Relevant, quality information	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-INFO / L-ENTITY-CONTROL
Information & Communication	ICIF-P14 — Internal communication	CONTROL-SUPPORT	CANDIDATE-ROUTE	MEDIUM	MB-COMM-IN / L-ENTITY-CONTROL

ICIF limitation: Routes normalize the source MME candidate mappings to official ICIF identifiers. They do not establish that the principle is present and functioning or that the five components operate together.

Separated COSO-domain states

Domain	Official element / focus	Relationship / route state	Relevance	Activation code
ERM	ERM-P18 — Leverages Information and Technology	CONTROL-SUPPORT / CANDIDATE-ROUTE	HIGH	A-ERM-ENTITY
ICSR	ICSR 2023 — Control Activities, Information & Communication	CONTROL-SUPPORT / CANDIDATE-ROUTE	HIGH	A-ICSR-REPORTING
GENAI	GENAI-CAP-01–08 only if an actual capability is used	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-GENAI-ACTUAL
CG-BOARD	—	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-CG-BOARD

IFRS ISSB and SASB source connection

Domain	Source area / object	Controlled range / vintage	Relationship / state	Boundary code
IFRS-SOURCE	Metrics and targets	IFRS S1.45–53 —	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-MAT-ENTITY

Domain	Source area / object	Controlled range / vintage	Relationship / state	Boundary code
SASB-SOURCE	SICS / SASB Standard / topic / metric	Current official source required	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY

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

Claims boundary: No control-effectiveness, COSO-compliance, IFRS-compliance, SASB-completeness, audit-readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE B13 | Waste Management & Circular Economy Participation

B13-3 — Harmless Treatment

Task identity	Objective	Evidence role(s)	Mapping state
Operational Participation Energy, Manufacturing, Water & Waste	ICIF-OBJ-OPS — Operations	CONTROL-OPERATION	CANDIDATE-ROUTE

Objective basis: Candidate evidence concerning execution, participation, resource use or operational performance.

Candidate ICIF control-support routes

ICIF component	Principle	Relationship	Route state	Relevance	Basis / limit
Control Activities	ICIF-P10 — Control activities	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-CONTROL / L-ENTITY-CONTROL
Information & Communication	ICIF-P13 — Relevant, quality information	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-INFO / L-ENTITY-CONTROL
Monitoring Activities	ICIF-P16 — Ongoing and/or separate evaluations	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-MONITOR / L-ENTITY-CONTROL

ICIF limitation: Routes normalize the source MME candidate mappings to official ICIF identifiers. They do not establish that the principle is present and functioning or that the five components operate together.

Separated COSO-domain states

Domain	Official element / focus	Relationship / route state	Relevance	Activation code
ERM	—	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-ERM-ENTITY
ICSR	ICSR 2023 — Control Activities, Information & Communication, Monitoring Activities	CONTROL-SUPPORT / CANDIDATE-ROUTE	HIGH	A-ICSR-REPORTING
GENAI	GENAI-CAP-01–08 only if an actual capability is used	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-GENAI-ACTUAL
CG-BOARD	—	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-CG-BOARD

IFRS ISSB and SASB source connection

Domain	Source area / object	Controlled range / vintage	Relationship / state	Boundary code
IFRS-SOURCE	Metrics and targets	IFRS S1.45–53 —	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-MAT-ENTITY

Domain	Source area / object	Controlled range / vintage	Relationship / state	Boundary code
SASB-SOURCE	SICS / SASB Standard / topic / metric	Current official source required	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY

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

Claims boundary: No control-effectiveness, COSO-compliance, IFRS-compliance, SASB-completeness, audit-readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE B13 | Waste Management & Circular Economy Participation

B13-4 — Reuse Certification

Task identity	Objective	Evidence role(s)	Mapping state
Operational Participation Energy, Manufacturing, Water & Waste	ICIF-OBJ-CMP — Compliance	CONTROL-OPERATION	CANDIDATE-ROUTE

Objective basis: Candidate evidence concerning adherence, verification or controlled governance; legal applicability remains an entity determination.

Candidate ICIF control-support routes

ICIF component	Principle	Relationship	Route state	Relevance	Basis / limit
Control Activities	ICIF-P10 — Control activities	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-CONTROL / L-ENTITY-CONTROL
Information & Communication	ICIF-P13 — Relevant, quality information	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-INFO / L-ENTITY-CONTROL
Information & Communication	ICIF-P14 — Internal communication	CONTROL-SUPPORT	CANDIDATE-ROUTE	MEDIUM	MB-COMM-IN / L-ENTITY-CONTROL

ICIF limitation: Routes normalize the source MME candidate mappings to official ICIF identifiers. They do not establish that the principle is present and functioning or that the five components operate together.

Separated COSO-domain states

Domain	Official element / focus	Relationship / route state	Relevance	Activation code
ERM	—	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-ERM-ENTITY
ICSR	ICSR 2023 — Control Activities, Information & Communication	CONTROL-SUPPORT / CANDIDATE-ROUTE	HIGH	A-ICSR-REPORTING
GENAI	GENAI-CAP-01–08 only if an actual capability is used	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-GENAI-ACTUAL
CG-BOARD	—	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-CG-BOARD

IFRS ISSB and SASB source connection

Domain	Source area / object	Controlled range / vintage	Relationship / state	Boundary code
IFRS-SOURCE	Metrics and targets	IFRS S1.45–53 —	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-MAT-ENTITY

Domain	Source area / object	Controlled range / vintage	Relationship / state	Boundary code
SASB-SOURCE	SICS / SASB Standard / topic / metric	Current official source required	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY

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

Claims boundary: No control-effectiveness, COSO-compliance, IFRS-compliance, SASB-completeness, audit-readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE B14 | ESG Risk Governance & Internal Control Participation

B14-1 — ESG Risk Governance Framework

Task identity	Objective	Evidence role(s)	Mapping state
Governance & Institutional Participation Carbon Data, Finance, Insurance & Governance	ICIF-OBJ-CMP — Compliance	GOVERNANCE, RISK	CANDIDATE-ROUTE

Objective basis: Candidate evidence concerning adherence, verification or controlled governance; legal applicability remains an entity determination.

Candidate ICIF control-support routes

ICIF component	Principle	Relationship	Route state	Relevance	Basis / limit
Control Environment	ICIF-P01 — Integrity and ethical values	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-GOV / L-ENTITY-CONTROL
Control Environment	ICIF-P02 — Oversight responsibility	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-GOV / L-ENTITY-CONTROL
Control Environment	ICIF-P03 — Structure, authority and responsibility	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-GOV / L-ENTITY-CONTROL
Risk Assessment	ICIF-P07 — Risk identification and analysis	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-RISK / L-ENTITY-CONTROL

ICIF limitation: Routes normalize the source MME candidate mappings to official ICIF identifiers. They do not establish that the principle is present and functioning or that the five components operate together.

Separated COSO-domain states

Domain	Official element / focus	Relationship / route state	Relevance	Activation code
ERM	ERM-P01 — Exercises Board Risk Oversight	CONTROL-SUPPORT / CANDIDATE-ROUTE	HIGH	A-ERM-ENTITY
ICSR	ICSR 2023 — Control Environment, Risk Assessment	CONTROL-SUPPORT / CANDIDATE-ROUTE	HIGH	A-ICSR-REPORTING
GENAI	GENAI-CAP-01–08 only if an actual capability is used	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-GENAI-ACTUAL
CG-BOARD	CG-B12 — Risk Management and Internal Control	CONTROL-SUPPORT / CANDIDATE-ROUTE	HIGH	A-CG-BOARD

IFRS ISSB and SASB source connection

Domain	Source area / object	Controlled range / vintage	Relationship / state	Boundary code
IFRS-SOURCE	Governance	IFRS S1.26–27 —	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-MAT-ENTITY
SASB-SOURCE	SICS / SASB Standard / topic / metric	Current official source required	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY

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

Claims boundary: No control-effectiveness, COSO-compliance, IFRS-compliance, SASB-completeness, audit-readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE B14 | ESG Risk Governance & Internal Control Participation

B14-2 — Green Asset Allocation Policy

Task identity	Objective	Evidence role(s)	Mapping state
Governance & Institutional Participation Carbon Data, Finance, Insurance & Governance	ICIF-OBJ-CMP — Compliance	GOVERNANCE	CANDIDATE-ROUTE

Objective basis: Candidate evidence concerning adherence, verification or controlled governance; legal applicability remains an entity determination.

Candidate ICIF control-support routes

ICIF component	Principle	Relationship	Route state	Relevance	Basis / limit
Control Environment	ICIF-P02 — Oversight responsibility	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-GOV / L-ENTITY-CONTROL
Control Environment	ICIF-P03 — Structure, authority and responsibility	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-GOV / L-ENTITY-CONTROL
Risk Assessment	ICIF-P06 — Suitable objectives	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-RISK / L-ENTITY-CONTROL
Risk Assessment	ICIF-P07 — Risk identification and analysis	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-RISK / L-ENTITY-CONTROL

ICIF limitation: Routes normalize the source MME candidate mappings to official ICIF identifiers. They do not establish that the principle is present and functioning or that the five components operate together.

Separated COSO-domain states

Domain	Official element / focus	Relationship / route state	Relevance	Activation code
ERM	ERM-P08 — Evaluates Alternative Strategies	CONTROL-SUPPORT / CANDIDATE-ROUTE	HIGH	A-ERM-ENTITY
ICSR	ICSR 2023 — Control Environment, Risk Assessment	CONTROL-SUPPORT / CANDIDATE-ROUTE	HIGH	A-ICSR-REPORTING
GENAI	GENAI-CAP-01–08 only if an actual capability is used	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-GENAI-ACTUAL
CG-BOARD	CG-B07 — Strategy, Objectives and Performance	CONTROL-SUPPORT / CANDIDATE-ROUTE	HIGH	A-CG-BOARD

IFRS ISSB and SASB source connection

Domain	Source area / object	Controlled range / vintage	Relationship / state	Boundary code
IFRS-SOURCE	Strategy	IFRS S1.28–42 —	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-MAT-ENTITY
SASB-SOURCE	SICS / SASB Standard / topic / metric	Current official source required	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY

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

Claims boundary: No control-effectiveness, COSO-compliance, IFRS-compliance, SASB-completeness, audit-readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE B14 | ESG Risk Governance & Internal Control Participation

B14-3 — Net-Zero Commitments & Roadmaps

Task identity	Objective	Evidence role(s)	Mapping state
Governance & Institutional Participation Carbon Data, Finance, Insurance & Governance	ICIF-OBJ-OPS — Operations	GOVERNANCE	CANDIDATE-ROUTE

Objective basis: Candidate evidence concerning execution, participation, resource use or operational performance.

Candidate ICIF control-support routes

ICIF component	Principle	Relationship	Route state	Relevance	Basis / limit
Control Environment	ICIF-P02 — Oversight responsibility	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-GOV / L-ENTITY-CONTROL
Risk Assessment	ICIF-P06 — Suitable objectives	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-RISK / L-ENTITY-CONTROL
Risk Assessment	ICIF-P07 — Risk identification and analysis	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-RISK / L-ENTITY-CONTROL
Information & Communication	ICIF-P13 — Relevant, quality information	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-INFO / L-ENTITY-CONTROL

ICIF limitation: Routes normalize the source MME candidate mappings to official ICIF identifiers. They do not establish that the principle is present and functioning or that the five components operate together.

Separated COSO-domain states

Domain	Official element / focus	Relationship / route state	Relevance	Activation code
ERM	ERM-P09 — Formulates Business Objectives	CONTROL-SUPPORT / CANDIDATE-ROUTE	HIGH	A-ERM-ENTITY
ICSR	ICSR 2023 — Control Environment, Risk Assessment, Information & Communication	CONTROL-SUPPORT / CANDIDATE-ROUTE	HIGH	A-ICSR-REPORTING
GENAI	GENAI-CAP-01–08 only if an actual capability is used	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-GENAI-ACTUAL
CG-BOARD	CG-B07 — Strategy, Objectives and Performance	CONTROL-SUPPORT / CANDIDATE-ROUTE	HIGH	A-CG-BOARD

IFRS ISSB and SASB source connection

Domain	Source area / object	Controlled range / vintage	Relationship / state	Boundary code
IFRS-SOURCE	Strategy	IFRS S1.28–42 IFRS S2.8–23	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-MAT-ENTITY
SASB-SOURCE	SICS / SASB Standard / topic / metric	Current official source required	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY

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

Claims boundary: No control-effectiveness, COSO-compliance, IFRS-compliance, SASB-completeness, audit-readiness, assurance, certification or endorsement conclusion is created by this record.

MODULE B14 | ESG Risk Governance & Internal Control Participation

B14-4 — Internal Control & Audit Tracking

Task identity	Objective	Evidence role(s)	Mapping state
Governance & Institutional Participation Carbon Data, Finance, Insurance & Governance	ICIF-OBJ-CMP — Compliance	MONITORING	CANDIDATE-ROUTE

Objective basis: Candidate evidence concerning adherence, verification or controlled governance; legal applicability remains an entity determination.

Candidate ICIF control-support routes

ICIF component	Principle	Relationship	Route state	Relevance	Basis / limit
Control Environment	ICIF-P02 — Oversight responsibility	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-GOV / L-ENTITY-CONTROL
Control Activities	ICIF-P10 — Control activities	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-CONTROL / L-ENTITY-CONTROL
Monitoring Activities	ICIF-P16 — Ongoing and/or separate evaluations	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-MONITOR / L-ENTITY-CONTROL
Monitoring Activities	ICIF-P17 — Deficiency evaluation and communication	CONTROL-SUPPORT	CANDIDATE-ROUTE	HIGH	MB-DEFICIENCY / L-ENTITY-CONTROL

ICIF limitation: Routes normalize the source MME candidate mappings to official ICIF identifiers. They do not establish that the principle is present and functioning or that the five components operate together.

Separated COSO-domain states

Domain	Official element / focus	Relationship / route state	Relevance	Activation code
ERM	ERM-P16 — Reviews Risk and Performance	CONTROL-SUPPORT / CANDIDATE-ROUTE	HIGH	A-ERM-ENTITY
ICSR	ICSR 2023 — Control Environment, Control Activities, Monitoring Activities	CONTROL-SUPPORT / CANDIDATE-ROUTE	HIGH	A-ICSR-REPORTING
GENAI	GENAI-CAP-01–08 only if an actual capability is used	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	NO-DEFAULT-ROUTE	A-GENAI-ACTUAL
CG-BOARD	CG-B12 — Risk Management and Internal Control	CONTROL-SUPPORT / CANDIDATE-ROUTE	HIGH	A-CG-BOARD

IFRS ISSB and SASB source connection

Domain	Source area / object	Controlled range / vintage	Relationship / state	Boundary code
IFRS-SOURCE	Governance	IFRS S1.26–27 —	CONTROL-SUPPORT / CANDIDATE-ROUTE	L-MAT-ENTITY
SASB-SOURCE	SICS / SASB Standard / topic / metric	Current official source required	ENTITY-DETERMINATION / NO-DEFAULT-ROUTE	L-SASB-ENTITY

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

Claims boundary: No control-effectiveness, COSO-compliance, IFRS-compliance, SASB-completeness, audit-readiness, assurance, certification or endorsement conclusion is created by this record.

PART 3 — IMPLEMENTATION, RELEASE AND CHANGE CONTROL

3.1 Controlled workflow

Step	Stage	Required action
1	Capture	Identify the canonical MME task, physical-schema version, evidence object and immutable source lineage.
2	Select source	Select the exact official COSO, IFRS, SASB or SICS source and effective status.
3	Classify	Assign namespace, official element, relationship type and route state; preserve NO-DEFAULT-ROUTE.
4	Determine	Authorised entity owner confirms context, objective, risk, intended use, control owner and decision authority.
5	Define role	Set evidence role, boundary, period, method, limitations and decision criteria.
6	Design	Document control objective, activity, owner, frequency, dependencies, technology and exception path.
7	Test	Use an authorised test with population, sample, period, procedure, criteria and result.
8	Rate	Assess Routing Relevance, Evidence Sufficiency and Assurance Readiness independently.
9	Resolve	Record findings, entity-approved deficiency state, remediation, retest and escalation.
10	Release	Pass source, schema, evidence, claims, version, human-review and supersession gates.

3.2 Fourteen release gates

Gate	Release criterion
Coverage	128/128 canonical task records reconciled; no forced ERM, CG-BOARD, GenAI, IFRS S2 or SASB route.
Source	Every official element has the correct body, publication, vintage, identifier and verification date.
Framework separation	ICIF, ERM, ICSR, GenAI and CG-BOARD namespaces remain separate.
Relationship	Every link has relationship type, mapping basis, limitation, route state and activation condition.
Schema	38-field physical interface is preserved; 17-group logical crosswalk is approved.
SICS	SICS code, SASB Standard, topic, metric and EMJ alias remain separate; no invented official code.
Materiality	COSO routes do not set materiality; the applicable reporting master and entity decision control.
Evidence	Role, boundary, lineage, method, limitation and transformations are complete for intended use.
Rating	Routing Relevance, Evidence Sufficiency and Assurance Readiness are separate.
GenAI	Capability, owner, model/service, version, configuration, data, reliance and review controls exist when applicable.
Testing	Test type, criteria, population/sample, period, result and reviewer exist before CONTROL-TESTED.
Deficiency	Findings, entity-approved severity, remediation and retest state are controlled.

Gate	Release criterion
Claims	No automated effectiveness, compliance, assurance, certification or endorsement statement.
Review	Human approval, change trigger, superseded record and release state are retained.

3.3 Change triggers

- COSO issues, revises, withdraws or changes the status of ICIF, ERM, ICSR, GenAI or Corporate Governance guidance.
- The IFRS Foundation issues, amends, corrects or changes the effective date of IFRS S1, IFRS S2, a SASB Standard or SICS.
- An MME task, evidence method, formula, boundary, verification procedure, physical schema or system configuration changes.
- Entity objectives, business model, processes, systems, risk profile, control design, reporting boundary or materiality decision changes.
- A control failure, lineage break, GenAI model/configuration update, incident, legal restriction, licence condition, audit finding or assurance finding requires reassessment.

3.4 Permitted and prohibited language

Permitted language	Prohibited without separate authoritative basis
Candidate COSO ICIF control-support route	Directly required by COSO
Entity-approved control design recorded	COSO-compliant control
Evidence sufficient for the defined role	Control proven effective
Ready for authorised control testing	Audit-ready or assured
Control test completed; result and exceptions recorded	Auditor approved or externally assured
GenAI capability governed by version, reliance and human-review controls	AI is error-free, unbiased or compliant
Integrity-Controlled Evidence Object logged	Born-Audited or unassailable truth
No default COSO / IFRS / SASB route identified	Framework coverage failure

APPENDIX A — OFFICIAL SOURCE CONTROL REGISTER

COSO, Internal Control—Integrated Framework, Executive Summary (May 2013). CORE-FRAMEWORK https://www.coso.org/_files/ugd/3059fc_1df7d5dd38074006bce8fdf621a942cf.pdf

COSO, Enterprise Risk Management—Integrating with Strategy and Performance, Executive Summary (June 2017). CORE-FRAMEWORK https://www.coso.org/_files/ugd/3059fc_61ea5985b03c4293960642fdce408eaa.pdf

COSO, Achieving Effective Internal Control over Sustainability Reporting (2023). OFFICIAL-SUPPLEMENTAL-GUIDANCE; non-authoritative application of ICIF <https://www.coso.org/new-icsr>

COSO, Achieving Effective Internal Control Over Generative AI (2026). OFFICIAL-SUPPLEMENTAL-GUIDANCE
<https://www.coso.org/generative-ai>

COSO, Corporate Governance: Guiding Principles for Board Oversight (2026). OFFICIAL-SUPPLEMENTAL-GUIDANCE; directional and illustrative <https://www.coso.org/corporate-governance-guiding-principles>

IFRS Foundation, IFRS S1. DISCLOSURE-SOURCE; current official navigator controls <https://www.ifrs.org/issued-standards/ifrs-sustainability-standards-navigator/ifrs-s1-general-requirements/>

IFRS Foundation, IFRS S2. DISCLOSURE-SOURCE; current official navigator controls <https://www.ifrs.org/issued-standards/ifrs-sustainability-standards-navigator/ifrs-s2-climate-related-disclosures/>

IFRS Foundation, SASB Standards. DISCLOSURE-SOURCE; applicable current Standard version controls <https://www.ifrs.org/issued-standards/sasb-standards/>

IFRS Foundation, Understanding SASB Standards. Official implementation information; entity identifies industry and applicable Standards <https://www.ifrs.org/issued-standards/sasb-standards/understanding-sasb-standards/>

IFRS Foundation, SICS Industry List (10 October 2025). DISCLOSURE-SOURCE; current official list controls until replaced <https://www.ifrs.org/content/dam/ifrs/sasb/general/sics-industry-list-10102025.pdf>

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APPENDIX B — COVERAGE AND ROUTE SUMMARY

Control	Result	Interpretation
Canonical task coverage	128/128	All task identities are represented; framework coverage was not forced.
Candidate ICIF principle rows	471	Legacy task candidates normalised to official ICIF identifiers and titles.
ERM candidate tasks	43	Remaining tasks preserve NO-DEFAULT-ROUTE.
ICSR candidate tasks	128 conditional / candidate	Activation requires use in sustainability activities or reporting controls.
GenAI default routes	0	All 128 tasks require actual-capability activation and entity determination.
CG-BOARD candidate tasks	4	Only B14-1 through B14-4 receive default candidate board-support routes.
SASB default industry conclusions	0	Industry and topic applicability remain entity determinations.
Reassessment-required sources	B03-3, B03-4	Controlled reconstruction is transparent and must be replaced when a valid canonical source becomes available.

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