

Question	Prompt	Classification
FI = 0 EN = 1 1		Question ID 201
Title	Prompt Template	
1. Double Materiality Analysis (DMA)	<p>Evaluate the report content on a scale of 0–5 according to the following criteria (Ci):</p> <p>0 = No mention of materiality assessment or prioritization of sustainability topics.</p> <p>1 = Materiality assessment is mentioned, but the process is not described.</p> <p>2 = The process is described only as “one-sided” (e.g., only business or only stakeholders), without double materiality.</p> <p>3 = Double materiality is mentioned and relevant themes are listed/visualized (e.g., matrix).</p> <p>4 = The method is credibly described and includes scoring (stakeholders, scoring/prioritization, data sources).</p> <p>5 = DMA is proven to be directly linked to strategy or risk management or targets.</p> <p>Scores 1–5 are cumulative (higher level includes lower).</p>	
Question Text	<p>How does the company describe the double materiality analysis (impact materiality + financial materiality) and how are the results used in sustainability management and reporting?</p> <p><b>LEXICON</b>  LEXICON = synonyms of key terms in the criteria text (fi/en). Accept inflections, compounds, and spelling variants. LEXICON does not add requirements or change the content of the criteria. When assessing level Ci, a LEXICON hit counts as evidence only if the close context shows it means exactly the matter of that level's criterion; isolated/general references and mere abbreviations (e.g., ESRS, E1, ILO) alone are not sufficient. If the close context does not explain the meaning of the synonym (e.g., process, participants, method or actions), treat the hit as non-evidence.</p> <p>C1:  C2: materiality assessment  C3: kaksoisolennaisuus; double materiality; DMA, ESRS; GRI  C4: vaikutusolennaisuus; financial materiality; IRO; IRO-1; SBM-3; priorisointi; olennaisuusmatriisi  C5:</p>	

Question	Prompt	Classification
FI = 0 EN = 1 1		Question ID 202
Title	Prompt Template	
2. Due diligence (supply chain)	<p>Evaluate the report content on a scale of 0–5 according to the following criteria (Ci):</p> <p>0 = No mention of due diligence, human rights, or supply chain responsibility.</p> <p>1 = General commitment (e.g. “we follow UNGP/OECD/ILO”), but no process description.</p> <p>2 = Main process steps described (identification → assessment → actions), but without coverage or practical evidence.</p> <p>3 = Practical implementation described (risk mapping, contract terms, pre qualification, audits etc.).</p> <p>4 = Includes corrective actions and channels (grievance), as well as monitoring/reporting (e.g. findings/actions).</p> <p>5 = Covers the entire value chain, repeated due diligence + results and learning are visible (what was found, what was fixed, what was improved).</p> <p>Scores 1–5 are cumulative (higher level includes lower ones).</p> <p><b>LEXICON:</b></p> <p>LEXICON = synonyms of key terms in the criteria text (fi/en). Accept inflections, compounds, and spelling variants. LEXICON does not add requirements or change the content of the criteria. When assessing level Ci, a LEXICON hit counts as evidence only if the close context shows it means exactly the matter of that level's criterion; isolated/general references and mere abbreviations (e.g. ESRS, E1, ILO) alone are not enough. If the close context does not clarify the meaning of the synonym (e.g. process, participants, method or actions), treat the hit as non-evidence.</p> <p>C1: huolellisuusvelvoite; risk assessment;  OECD guidelines;  The UN Universal Declaration of Human Rights (1948); The Eight Fundamental Conventions adopted by the ILO regarding forced labour, child labour, discrimination, freedom of association and the right to organise;  The UN Convention on the Rights of the Child;  Child labour (ILO 138 and 182);  Forced labour (ILO 29 and 105);  Discrimination (ILO 100 and 111);  Freedom of association and the right to organise (ILO 87 and 98);  C2: HRDD; human rights due diligence; HREDD; HRIA  C3: supplier audit; business partner due diligence; supplier onboarding</p>	
Question Text		
Does the company describe its due diligence process for identifying, preventing, mitigating, and remedying adverse impacts throughout the value chain (incl. contractors/suppliers/partners)?		

Question	Prompt	Classification
FI = 0 EN = 1 1		Question ID 203
Title  3. Reporting boundary & data coverage of the value chain	Prompt Template  Evaluate the report content on a scale of 0–5 according to the following criteria (Ci): 0 = No description of boundary or data coverage. 1 = General boundary mentioned ("own business", "subsidiaries"), limited to direct contractual relationships, but no concrete description of the broader value chain coverage. 2 = The boundary of reported harmful impacts in the value chain is described (what is included/excluded), but no percentages or justifications. 3 = The report assesses data coverage for key environmental indicators (options e.g.: energy, CO2 emissions, biodiversity, resource use, circular economy). 4 = The report explains harmful environmental impacts and/or labor and human rights impacts in the value chain. 5 = The report describes a method or gives an example of how harmful impacts in the supply chain are reduced beyond just stakeholders based on contractual relationships. The report describes how data gaps are aimed to be reduced. Scores 1–5 are cumulative (higher levels include lower ones).	
Question Text  Does the company describe the reporting boundary and data coverage of the value chain, and how data gaps, risk assessments, and plans to reduce harmful impacts are handled?	LEXICON: LEXICON = synonyms of key terms in the criteria text (fi/en). Accept inflections, compounds, and spelling variants. LEXICON does not add requirements or change the content of the criteria. When assessing level Ci, a LEXICON hit counts as evidence only if the close context shows it refers exactly to the matter of that level's criterion; isolated/general references and mere abbreviations (e.g. ESRS, E1, ILO) alone are not sufficient. If the close context does not clarify the meaning of the synonym (e.g. process, participants, method or measures), treat the hit as non-evidence. C1: reporting boundary; phase-in; transition year; limited extent C2: datakattavuus; coverage; value chain; upstream; downstream C3: proxy data; data gaps; estimates; value chain data C4: C5: ESG data management	

Question	Prompt	Classification
FI = 0 EN = 1 1		Question ID 204
Title	Prompt Template	
4. Governance & responsibilities (GOV)	<p>Evaluate the report content on a scale of 0–5 according to the following criteria (Ci):</p> <p>0 = No description of ESG governance.</p> <p>1 = ESG responsibility mentioned (e.g. “ESG team”), but roles unclear.</p> <p>2 = Roles and responsibilities described (management/board/committee), but without practical approach.</p> <p>3 = Board oversight + reporting rhythm and decision-making structure described (how it is governed).</p> <p>4 = ESG linked to remuneration/targets or clearly to management KPI model</p> <p>5 = Evidence of continuous governance: regular monitoring, clear accountability chains, and concrete decisions/corrections reported.</p> <p>Scores 1–5 are cumulative (higher level includes lower).</p>	
Question Text	<p>Does the company have a clear governance model for sustainability management (board/management, roles, responsibilities, decision-making) and are incentives/bonuses linked to sustainability?</p> <p><b>LEXICON:</b>  LEXICON = synonyms of key terms in the criteria text (fi/en). Accept inflections, compounds, and spelling variants. LEXICON does not add requirements or change the content of the criteria. When assessing level Ci, a LEXICON hit counts as evidence only if the close context shows it means exactly the issue of that level's criterion; isolated/general references and mere abbreviations (e.g. ESRS, E1, ILO) alone are not enough. If the close context does not clarify the meaning of the synonym (e.g. process, participants, method or measures), treat the hit as non-evidence.</p> <p>C1: governance; ESG committee; sustainability committee; org structure  C2: oversight; accountability  C3: oversight, accountability,  C4: remuneration; bonus; KPI  C5:</p>	

Question	Prompt	Classification
FI = 0 EN = 1 1		Question ID 205
Title  5. Strategy & capital allocation (SBM)	Prompt Template  Evaluate the report content on a scale of 0–5 according to the following criteria (Ci): 0 = No description of sustainability strategy from the investment business perspective. 1 = General strategy promise including sustainability aspect, but no link to investment/portfolio. 2 = Strategy focuses described including climate change mitigation or adaptation, examples of social responsibility focuses, and reference to good governance. 3 = Company reports controlled holdings according to EU Taxonomy reporting / or other named sustainable finance framework OR explains capital allocation principles 4 = Company offers / uses sustainable finance instrument / product (e.g. green bond framework, SLL, SFDR Art 8, EU Green Bond, etc.) 5 = Company offers / uses investment product with measured environmental/climate outcome and governance (SFDR Art 9 or net-zero-aligned mandate, measurable KPIs, results) Scores 1–5 are cumulative (higher level includes lower).  LEXICON: LEXICON = synonyms of key terms in the criteria text (fi/en). Accept inflections, compounds, and spelling variants. LEXICON does not add requirements or change the content of the criterion. When assessing level Ci, a LEXICON hit counts as evidence only if the close context shows it means exactly the matter of that level's criterion; isolated/general references and mere abbreviations (e.g. ESRS, E1, ILO) alone are not enough. If the close context does not explain the meaning of the synonym (e.g. process, participants, method or measures), treat the hit as non-evidence. C1: green buildings; energy efficiency C2: renewable energy, EU Taxonomy; Capex; Opex; No Significant Harm; C3: ESG-linked loans; green bond framework C4: C5:	
Question Text  Does the company describe how sustainability is integrated into the investment/ownership strategy and capital allocation?		

Question	Prompt	Classification
FI = 0 EN = 1 1		Question ID 206
Title  6. IRO & risk management integration (IRO/ERM)	Prompt Template  Evaluate the report content on a scale of 0–5 according to the following criteria (Ci): 0 = No description of ESG risks or IRO process management. 1 = ESG risks mentioned generally, but no process. 2 = IRO/risk management process described in outline (steps, responsibilities). 3 = Integration visible in investment process (DD checklist, risk classification, decision criteria, monitoring). 4 = Time horizons and methods described (e.g. scenarios, risk matrices, risk appetite). 5 = Evidence of impact: process leads to decisions/actions (e.g. prioritization of targets, CAPEX, contract terms, divestments). Scores 1–5 are cumulative (higher level includes lower).  LEXICON: LEXICON = synonyms of key terms in criteria text (fi/en). Accept inflections, compounds, and spelling variants. LEXICON does not add requirements or change criteria content. When assessing level Ci, a LEXICON hit counts as evidence only if the close context shows it means exactly the matter of that level's criterion; isolated/general references and mere abbreviations (e.g. ESRS, E1, ILO) alone are not enough. If the close context does not explain the synonym's meaning (e.g. process, participants, method or actions), treat the hit as non-evidence. C1: impacts; risks; opportunities; risk management; ERM C2: ESG integration; risk management framework; risk matrix C3: investment due diligence; integrated into risk management C4: scenario analysis C5: underwriting; financial thresholds	
Question Text  Does the company describe how it identifies and manages material sustainability impacts, risks, and opportunities (IRO) and how this is integrated into investment decisions and due diligence?		

Question	Prompt	Classification
FI = 0 EN = 1 1		Question ID 207
Title	Prompt Template	
7. Stakeholders & feedback channels	<p>Evaluate the report content on a scale of 0–5 according to the following criteria (Ci):</p> <p>0 = No mention of stakeholders or complaint channels.</p> <p>1 = Stakeholder engagement is mentioned, but not how it is done.</p> <p>2 = Key stakeholders and participation methods are described.</p> <p>3 = Channels (complaints/grievance/whistleblowing) and handling process are described.</p> <p>4 = Practical monitoring is also reported (e.g. feedback/complaint volumes, handling times, improvements).</p> <p>5 = Stakeholder feedback is reflected in decisions and goals; systematic “feedback loop” described.</p> <p>Scores 1–5 are cumulative (higher level includes lower).</p>	
Question Text	<p>Does the company describe stakeholder dialogue (tenants, investors, employees, communities) and functioning channels for raising and handling concerns/complaints?</p> <p>LEXICON:</p> <p>LEXICON = synonyms of key terms in the criterion text (fi/en). Accept inflections, compounds, and spelling variants. LEXICON does not add requirements or change the criterion content. When assessing level Ci, a LEXICON hit counts as evidence only if the close context shows it means exactly the criterion matter at that level; isolated/general references and mere abbreviations (e.g. ESRS, E1, ILO) are not sufficient alone. If the close context does not clarify the synonym's meaning (e.g. process, participants, method or measures), treat the hit as non-evidence.</p> <p>C1: stakeholder engagement  C2: tenants; dialogue; community dialogue  C3: grievance mechanism; complaints; whistleblowing,  C4: remediation,  C5: feedback loop</p>	

Question	Prompt	Classification
FI = 0 EN = 1 1		Question ID 208
Title	Prompt Template	
8. Metrics, methods & verification (Data governance)	<p>Evaluate the report content on a scale of 0–5 according to the following criteria (Ci):</p> <p>0 = No relevant metrics or method descriptions.</p> <p>1 = Metrics are presented, but without calculation method/coverage.</p> <p>2 = At least key metrics' definitions and basic methodology are described.</p> <p>3 = Coverage, limitations, assumptions and comparisons (base year / trend) are presented consistently.</p> <p>4 = External verification or other assurance for key metrics (e.g. GHG) or systematic internal control description.</p> <p>5 = Extensive and transparent verification + restatement logic + published data improvement “roadmap”.</p> <p>Scores 1–5 are cumulative (higher level includes lower ones).</p>	
Question Text	<p>Does the company describe key ESG metrics (definitions, calculation, sources, coverage), development compared to previous years, and is there external verification/assurance of the data?</p> <p>LEXICON:</p> <p>LEXICON = synonyms of key terms in the criteria text (fi/en). Accept inflections, compounds and spelling variants. LEXICON does not add requirements or change the content of the criterion. When assessing level Ci, a LEXICON hit counts as evidence only if the close context shows it means exactly the matter of that level's criterion; isolated/general references and mere abbreviations (e.g. ESRS, E1, ILO) alone are not enough. If the close context does not clarify the meaning of the synonym (e.g. process, participants, method or actions), treat the hit as non-evidence.</p> <p>C1: KPI; metric  C2: metric methodology; calculation method,  C3: data sources; coverage,  C4: verification; limited assurance; third party checking; ISAE 3410  C5: external auditor; assurance; audit, restatement; ISAE 3000</p>	

Question	Prompt	Classification
FI = 0 EN = 1 1		Question ID 209
Title	Prompt Template	
9. Transition plan	<p>Evaluate the report content on a scale of 0–5 according to the following criteria (Ci):</p> <p>0 = No transition plan or “net zero” target</p> <p>1 = General commitment (net zero/carbon neutrality), but no plan.</p> <p>2 = Main elements of the plan described (what is done), but no schedule/resources.</p> <p>3 = Concrete measures (retrofit, energy, procurement, development, tenant cooperation) and responsibilities described.</p> <p>4 = Science-based alignment e.g. SBT (considering joining SBT commitment) or following CRREM principles.</p> <p>5 = Plan aligned with 1.5 °C–2°C pathway, confirmed SBT compliant, or if CRREM compliant, externally verified.</p> <p>Scores 1–5 are cumulative (higher level includes lower).</p>	
Question Text	<p>Does the company have a credible climate transition plan (net zero/carbon neutral/carbon roadmap etc.) for its portfolio and how is it implemented (actions, schedule, resources)?</p> <p><b>LEXICON:</b>            LEXICON = synonyms of key terms in the criteria text (fi/en). Accept inflections, compounds, and spelling variants. LEXICON does not add requirements or change the content of the criterion. When assessing level Ci, a LEXICON hit counts as evidence only if the close context shows it means exactly the matter of that level's criterion; isolated/general references and mere abbreviations (e.g. ESRS, E1, ILO) alone are not sufficient. If the close context does not clarify the meaning of the synonym (e.g. process, participants, method or measures), treat the hit as non-evidence.</p> <p>C1: transition plan; decarbonization roadmap; climate strategy            C2: hiilitiekartta; transition plan; siirtymäsuunnitelma            C3: capex plan            C4: Science based target initiative; Carbon real estate monitor;            C5: Paris-aligned; audit;</p>	

Question	Prompt	Classification
FI = 0 EN = 1 1		Question ID 210
Title  10. GHG inventory and reporting (Scope 1–3)	<b>Prompt Template</b>  Evaluate the report content on a scale of 0–5 according to the following criteria (Ci): 0 = No CO2e emission data. 1 = Emissions mentioned, but no scope breakdown or figures. 2 = Emissions scope 1 and 2 reported (numeric values and basic method). 3 = Emissions scope 1–3 reported for company-relevant categories, and boundaries described. 4 = Calculation methods and relevant data sources explained: e.g. market-based or contract-based scope 2 calculation; purchase-based or detailed emission calculation based scope 3 data. 5 = Extensive coverage with emission calculation and calculation methods described + external verification/validation or otherwise exceptionally transparent method and development program. Scores 1–5 are cumulative (higher level includes lower).  <b>LEXICON:</b> LEXICON = synonyms of key terms in the criteria text (fi/en). Accept inflections, compounds and spelling variants. LEXICON does not add requirements or change the content of the criterion. When assessing level Ci, a LEXICON hit counts as evidence only if the close context shows it means exactly the matter of that level's criterion; isolated/general references and mere abbreviations (e.g. ESRS, E1, ILO) alone are not sufficient. If the close context does not clarify the meaning of the synonym (e.g. process, participants, method or measures), treat the hit as no evidence. C1: Kasvihuonekaasu; hiilidioksiidi; C2: Green house gas emissions; GHG; CO2; CO2e C3: GHG inventory; emissions categories; tenant emissions, C4: purchased energy; embodied carbon; location based; market-based; C5: verification	
Question Text  Does the company report its greenhouse gas emissions transparently by scope 1, scope 2 and scope 3 division (and key scope 3 categories in real estate business)?		

Question	Prompt	Classification
FI = 0 EN = 1 1		Question ID 211
Title  11. Emission reduction targets (coverage, timeframes, 1.5°C)	Prompt Template  Evaluate the report content on a scale of 0–5 according to the following criteria (Ci): 0 = No emission reduction targets. 1 = Target covers only part of operations or is very general. 2 = CO2 emissions scope 1 and 2 covered with clear targets. 3 = CO2 emissions scope 1–3 covered for company-relevant emission categories and at least a short-term target described. 4 = Scope 1–3 coverage + short/medium/long term and progress reporting done for at least two previous years. 5 = Target pathway compared to scientific references (e.g. SBTi/CRREM etc.) and 1.5°C alignment justified. Also accepted is a pathway other than 1.5°C, e.g. 2.0°C. Scores 1–5 are cumulative (higher level includes lower).  LEXICON: LEXICON = synonyms of key terms in the criteria text (fi/en). Accept inflections, compounds, and spelling variants. LEXICON does not add requirements or change the content of the criterion. When assessing level Ci, a LEXICON hit counts as evidence only if the close context shows it means exactly the matter of that level's criterion; isolated/general references and mere abbreviations (e.g. ESRS, E1, ILO) alone are not sufficient. If the close context does not clarify the synonym's meaning (e.g. process, participants, method or measures), treat the hit as non-evidence. C1: emission targets C2: reduction target C3: baseline year C4: milestones; 2030, 2040, 2050; C5: Science base target initiative; Carbon risk real estate monitor; Paris agreement 1.5°C; 2.0°C	
Question Text  Does the company have emission reduction targets covering significant emission sources (scope 1–3), including short/medium/long term, and are they justifiably aligned with 1.5°C (or higher) pathways?		

Question	Prompt	Classification
FI = 0 EN = 1 1		Question ID 212
Title  12. Energy Efficiency & Energy Data (kWh/m <sup>2</sup> )	Prompt Template  Evaluate the report content on a scale of 0–5 according to the following criteria (Ci): 0 = No energy data or energy efficiency measures. 1 = Energy efficiency is mentioned generally, but no figures. 2 = Energy consumption or energy efficiency is reported (at portfolio level). 3 = Includes intensity (kWh/m <sup>2</sup> ) and data coverage (% of portfolio) or asset-level monitoring. States how much (%) or MWh) consumption has been reduced. 4 = Goals are concrete and demanding, for example: “Acquisition and ownership of energy-efficient buildings (EPC class A or within the top 15% of the national/regional building stock in terms of Primary Energy Demand). Renovation projects reducing Primary Energy Demand (PED) by at least 30%.” 5 = Broad coverage + clear indication of improvements (trends) and systematic energy management (e.g., ISO 50001 – Energy Management System or third-party energy monitoring software). Scores 1–5 are cumulative (higher level includes lower ones).  LEXICON: LEXICON = synonyms of key terms in the criteria text (fi/en). Accept inflections, compounds, and spelling variants. LEXICON does not add requirements or change the content of the criteria. When assessing level Ci, a LEXICON hit counts as evidence only if the nearby context shows it means exactly the matter of that level's criterion; isolated/general references and mere abbreviations (e.g., ESRS, E1, ILO) alone are not sufficient. If the nearby context does not explain the meaning of the synonym (e.g., process, participants, method or measures), treat the hit as non-evidence. C1: energy consumption; C2: metering; submetering; energy management C3: energy intensity C4: retrofit; building automation; EPC improvement C5: energy management software	
Question Text  Does the company measure and report portfolio energy consumption and energy efficiency (e.g., kWh/m <sup>2</sup> ) and data coverage, and describe energy efficiency measures?		

Question	Prompt	Classification
FI = 0 EN = 1 1		Question ID 213
Title  13. Renewable energy & electrification	Prompt Template  Evaluate the report content on a scale of 0–5 according to the following criteria (Ci): 0 = No mention of renewable energy or electrification 1 = Mention of increasing renewable energy, but no figures. 2 = Reported share/amount of renewable energy. 3 = Concrete actions and coverage described (portfolio/asset level). 4 = Targets + progress reporting (e.g. growth of renewable share; reduction of CO2 emissions) 5 = Leading level: high share + “additionality”/quality assurance (clear justification of procurement methods) and impacts demonstrated through emission reductions and/or financial benefits. Scores 1–5 are cumulative (higher level includes lower ones).	
Question Text  Does the company describe the share (or amount) of renewable energy use and measures to increase it (PPA, solar, heat pumps, electrification)?	LEXICON:  LEXICON = synonyms of key terms in the criteria text (fi/en). Accept inflections, compounds, and spelling variants. LEXICON does not add requirements or change the content of the criteria. When assessing level Ci, a LEXICON hit counts as evidence only if the close context shows it means exactly the matter of that level's criterion; isolated/general references and mere abbreviations (e.g. ESRS, E1, ILO) alone are not sufficient. If the close context does not clarify the meaning of the synonym (e.g. process, participants, method or measures), treat the hit as non-evidence. C1: renewable electricity; green power C2: renewable share C3: green power; solar PV; heat pump; electrification C4: C5: PPA; guarantees of origin	

Question	Prompt	Classification
FI = 0 EN = 1 1		Question ID 214
Title  14. Climate risks & resilience (physical + transition)	Prompt Template  Evaluate the report content on a scale of 0–5 according to the following criteria (Ci): 0 = No climate risk assessment. 1 = Climate risks mentioned, but no analysis. 2 = Key risks identified (e.g. flooding, heat, energy price), but methods unclear. 3 = Method described (e.g. climate scenarios, mapping) and target/portfolio level review visible. 4 = Risks integrated into decisions (CAPEX, insurance, procurement/disposals) and adaptation measures described. 5 = Transparent “resilience program”: prioritization + monitoring + verifiable improvements or risk exposure reduction. Scores 1–5 are cumulative (higher level includes lower).  LEXICON: LEXICON = synonyms of key terms in criteria text (fi/en). Accept inflections, compounds, and spelling variants. LEXICON does not add requirements or change criterion content. When assessing level Ci, a LEXICON hit counts as evidence only if the nearby context shows it means exactly that level's criterion; isolated/general references and mere abbreviations (e.g. ESRS, E1, ILO) alone do not suffice. If context does not clarify synonym meaning (e.g. process, participants, method or measures), treat hit as non-evidence. C1: climate risk C2: physical risk; flooding; heat stress C3: transition risk, scenario analysis; TCFD: asset screening; stranded asset C4: resilience; adaptation C5: insurance; financial risk	
Question Text  Does the company assess physical and transition climate risks for the portfolio (medium/long term) and describe resilience and adaptation measures?		

Question	Prompt	Classification
FI = 0 EN = 1 1		Question ID 215
Title  15. Embodied carbon in construction	<b>Prompt Template</b>  Evaluate the report content on a scale of 0–5 according to the following criteria (Ci): 0 = No mention of building materials/life cycle emissions. 1 = Mention of low-carbon construction, but no methods. 2 = Use of LCA/EPD or carbon footprint calculation in some construction projects. 3 = Clear requirements/guidance for projects + measurable results (e.g., kgCO2e/m <sup>2</sup> ) at least for all new construction projects. 4 = Targets and systematic optimization (materials, design, procurement) + monitoring. 5 = Leading level: broad project coverage including renovations + verified calculation + demonstrated emission reductions and continuous improvement. Scores 1–5 are cumulative (higher level includes lower ones).  <b>LEXICON:</b> LEXICON = synonyms of key terms in the criteria text (fi/en). Accept inflections, compounds, and spelling variants. LEXICON does not add requirements or change the content of the criterion. When assessing level Ci, a LEXICON hit counts as evidence only if the close context shows it refers exactly to the criterion's matter; isolated/general references and mere abbreviations (e.g., ESRS, E1, ILO) alone are not enough. If the close context does not clarify the synonym's meaning (e.g., process, participants, method or actions), treat the hit as non-evidence. C1: embodied carbon; low-carbon concrete/steel C2: life cycle assessment; Environmental Product Declaration; GWP; EN 15978 C3: One click LCA; A1-A5, B, C, D; whole life carbon C4: procurement; low-carbon design / sourcing C5: renovation emissions	
Question Text  Does the company measure and reduce embodied carbon in construction and major renovations and guide material choices (LCA/EPD)?		

Question	Prompt	Classification
FI = 0 EN = 1 1		Question ID 216
Title  16. Nature impacts & biodiversity	Prompt Template  Evaluate the report content on a scale of 0–5 according to the following criteria (Ci): 0 = No mention of nature/biodiversity. 1 = General commitment or theme mention. 2 = Policy/principles described (what is avoided, what is protected). 3 = Practical process described (assessments, mitigation hierarchy, site-specific actions). 4 = Targets/KPIs or monitoring (e.g. natural area, net gain, green roofs) + results. 5 = Leading level: systematic portfolio-level approach + measured nature benefits + collaboration/verification. Scores 1–5 are cumulative (higher level includes lower).  LEXICON: LEXICON = synonyms of key terms in the criterion text (fi/en). Accept inflections, compounds, and spelling variants. LEXICON does not add requirements or change the criterion content. When assessing level Ci, a LEXICON hit counts as evidence only if the close context shows it means exactly the criterion level matter; isolated/general references and mere abbreviations (e.g. ESRS, E1, ILO) alone are not enough. If the close context does not explain the synonym meaning (e.g. process, participants, method or actions), treat the hit as non-evidence. C1: biodiversity; nature; ecosystems; land use; protected areas, C2: TNFD; Science Based Targets Nature (SBTN) C3: green roofs; habitat; net gain C4: ecological assessment C5: EMAS - Eco-Management and Audit Scheme	
Question Text  Does the company describe how it identifies and manages impacts related to biodiversity and land use (especially development/construction projects) and implements concrete nature actions?		

Question	Prompt	Classification
FI = 0 EN = 1 1		Question ID 217
Title  17. Resource use and circular economy	Prompt Template	
Question Text  Does the company report waste and circular economy actions (operations + construction/demolition), set targets, and show results (e.g., recycling rate)?	<p>Evaluate the report content on a scale of 0–5 according to the following criteria (Ci):</p> <p>0 = No waste or circular economy information.</p> <p>1 = Waste sorting/recycling mentioned generally.</p> <p>2 = Waste amounts, sorting and recycling figures reported.</p> <p>3 = Program described (construction waste, sorting, supplier requirements) and coverage visible. Refers to compliance with legal requirements.</p> <p>4 = Clear targets + progress reporting (e.g., “zero waste to landfill” path or similar). The target is more demanding than the law requires.</p> <p>5 = Leading level: broad reporting coverage + high results + verifiability + systematic implementation of waste utilization together with property users.</p> <p>Scores 1–5 are cumulative (higher level includes lower).</p> <p><b>LEXICON:</b> LEXICON = synonyms of key terms in the criterion text (fi/en). Accept inflections, compounds, and spelling variants. LEXICON does not add requirements or change the criterion content. When assessing level Ci, a LEXICON hit counts as evidence only if the close context shows it means exactly the matter of that level's criterion; isolated/general references and mere abbreviations (e.g., ESRS, E1, ILO) alone are not sufficient. If the close context does not clarify the synonym's meaning (e.g., process, participants, method or measures), treat the hit as non-evidence.</p> <p>C1: waste; recycling; circular economy</p> <p>C2: waste generated, hazardous waste, non-hazardous waste; diverted (reuse); diverted (recycling); not recycled; waste diversion rat</p> <p>C3: construction waste; demolition waste</p> <p>C4: circular design; take-back; zero waste to landfill</p> <p>C5:</p>	

Question	Prompt	Classification
FI = 0 EN = 1 1		Question ID 218
Title  18. Certificates & building environmental performance	Prompt Template  Evaluate the report content on a scale of 0–5 according to the following criteria (Ci): 0 = No certificates or information on building environmental performance. 1 = Certificates mentioned, but no coverage or list. 2 = Some sites certified and examples given. 3 = Coverage reported (% GLA/portfolio) and certificate levels described. 4 = Targets for certification coverage and/or continuous recertification/performance improvement + monitoring. 5 = Leading level: high coverage + strong levels + link to actual performance (energy/emissions/IEQ) and verifiability. Scores 1–5 are cumulative (higher level includes lower).  LEXICON: LEXICON = synonyms of key terms in the criteria text (fi/en). Accept inflections, compounds, and spelling variants. LEXICON does not add requirements or change the criterion content. When assessing level Ci, a LEXICON hit counts as evidence only if the close context shows it means exactly the criterion matter of that level; isolated/general references and mere abbreviations (e.g. ESRS, E1, ILO) alone are not enough. If the close context does not explain the synonym meaning (e.g. process, participants, method or measures), treat the hit as non-evidence. C1:BREEAM; LEED; DGNB; WELL; Fitwel; EPC; green building certification C2: C3: portfolio coverage C4: recertification; performance standard C5:	
Question Text  How extensively is the company's portfolio certified or otherwise proven "high performance" (BREEAM/LEED/DGNB/ WELL/EPC/RTS etc.), and are there targets for coverage and continuous improvement?		

Question	Prompt	Classification
FI = 0 EN = 1 1		Question ID 219
Title  19. Occupational Health and Safety (S1 and S2)	<b>Prompt Template</b>  Evaluate the report content on a scale of 0–5 according to the following criteria (Ci): 0 = No H&S description or metrics. 1 = General H&S policy/commitment. 2 = Management system principles described (responsibilities, practices). 3 = Metrics (e.g. accident frequency or other frequency number) and training/programs reported. 4 = Targets + + coverage (including contractors) + monitoring of improvements. 5 = Leading level: certified/mature H&S system + transparent results. Scores 1–5 are cumulative (higher level includes lower ones).	
Question Text  Does the company describe occupational health and safety management and report Health & Safety metrics (H&S) and improvements?	<b>LEXICON:</b> LEXICON = synonyms of key terms in the criteria text (fi/en). Accept inflections, compounds, and spelling variants. LEXICON does not add requirements or change the content of the criterion. When assessing level Ci, a LEXICON hit counts as evidence only if the close context shows it means exactly the matter of that level's criterion; isolated/general references and mere abbreviations (e.g. ESRS, E1, ILO) alone are not sufficient. If the close context does not explain the meaning of the synonym (e.g. process, participants, method or measures), treat the hit as non-evidence. C1: : occupational health and safety, H&S C2: C3: LTIFR; TRIR; near miss; fatalities; contractor incidents C4: incidents; contractor safety; health and safety of workers C5: ISO 45001 – Occupational Health and Safety management systems; safety training	

Question	Prompt	Classification
FI = 0 EN = 1 1		Question ID 220
Title  20. Competence & wellbeing/workload (S1)	Prompt Template  Evaluate the report content on a scale of 0–5 according to the following criteria (Ci): 0 = No mention of competence development or wellbeing. 1 = General mention of training/wellbeing. 2 = Programs/practices described (training paths, wellbeing measures). 3 = Metrics reported (training hours, employee surveys, turnover, sickness absence trends, overtime hours, etc.). 4 = Goals + consistent monitoring and actions based on results. 5 = Leading level: competence linked to strategy and visible as measurable improvements (e.g. commitment/retention/capabilities). Scores 1–5 are cumulative (higher level includes lower).  LEXICON: LEXICON = synonyms of key terms in the criteria text (fi/en). Accept inflections, compounds, and spelling variants. LEXICON does not add requirements or change the content of the criteria. When assessing level Ci, a LEXICON hit counts as evidence only if the close context shows it means exactly the matter of that level's criterion; isolated/general references and mere abbreviations (e.g. ESRS, E1, ILO) alone are not enough. If the close context does not clarify the meaning of the synonym (e.g. process, participants, method or measures), treat the hit as non-evidence. C1: competence development, wellbeing, workload management C2: C3: training hours; employee survey C4: ESG training C5: retention	
Question Text  Does the company describe how it develops staff competence (incl. ESG/energy/property expertise) and manages wellbeing and workload?		

## Question

FI = 0  
EN = 1 1

Title

21. Equality, equity & pay gap (S1)

Question Text

Does the company report diversity (e.g. gender, leadership level) and equity measures as well as pay gap transparently?

## Prompt

Prompt Template

Evaluate the report content on a scale of 0–5 according to the following criteria (Ci):

0 = No mention of DEI or data

1 = Commitment to equity, but no actions or metrics.

2 = Policies/actions described (recruitment, career development), but metrics missing.

3 = Diversity data reported (also leadership) and development actions described. Target e.g. "40/60 by 2030".

4 = Pay gap reported and/or targets set + progress monitored.

5 = Leading level: measurable improvements + transparent analysis + programs produce results.

Scores 1–5 are cumulative (higher level includes lower).

LEXICON:

LEXICON = synonyms of key terms in the criteria text (fi/en). Accept inflections, compounds and spelling variants. LEXICON does not add requirements or change the content of the criteria. When assessing level Ci, a LEXICON hit counts as evidence only if the close context shows it means exactly the matter of that level's criterion; isolated/general references and mere abbreviations (e.g. ESRS, E1, ILO) alone are not enough. If the close context does not clarify the meaning of the synonym (e.g. process, participants, method or actions), treat the hit as non-evidence.

C1: diversity, equity, inclusion, gender balance

C2:

C3: nondiscrimination, inclusion program

C4: equal pay; pay gap; equal pay analysis; pay equity review

C5: leadership diversity

## Classification

Question ID 221

Question	Prompt	Classification
FI = 0 EN = 1 1		Question ID 222
Title  22. Supplier/contractor requirements (human rights & working conditions) (S2)	Prompt Template  Evaluate the report content on a scale of 0–5 according to the following criteria (Ci): 0 = No supplier requirements or reference to Supplier Code of Conduct. 1 = Supplier Code of Conduct mentioned, but content/implementation unclear. 2 = Supplier Code of Conduct includes human rights and working condition requirements related to direct contract partners; contracting practices mentioned: e.g. threshold set for subcontracting. 3 = Due diligence implementation described beyond just direct suppliers (tier-1) (risk-based assessment, pre qualification, audits). 4 = Monitoring and corrective actions (CAPA) described + rough coverage (e.g. identified supply chains with elevated risk). 5 = Leading level: extends also to subcontracting chains throughout the supply chain (if needed to raw material sources) + findings/results reported + cooperation to develop supply chain sustainability. Scores 1–5 are cumulative (higher level includes lower).  LEXICON: LEXICON = synonyms of key terms in the criteria text (fi/en). Accept inflections, compounds and spelling variants. LEXICON does not add requirements or change the content of the criterion. When assessing level Ci, a LEXICON hit counts as evidence only if the close context shows it means exactly the matter of that level's criterion; isolated/general references and mere abbreviations (e.g. ESRS, E1, ILO) alone are not enough. If the close context does not clarify the meaning of the synonym (e.g. process, participants, method or actions), treat the hit as non-evidence. C1: contractor requirements; labour rights; C2: ILO standards; living standards; UNGP; OECD; wage laws C3: audit, corrective action C4: UNGC Global Compact; UNGP Reporting Framework C5:	
Question Text  Does the company have a supplier/contractor ethical code (Supplier Code of Conduct) and requirements on human rights and working conditions (OECD/UNGP/ILO), and how is compliance ensured?		

Question	Prompt	Classification
FI = 0 EN = 1 1		Question ID 223
Title	Prompt Template	
23. Prevention of labour exploitation (construction, maintenance and cleaning (S2))	<p>Evaluate the report content on a scale of 0–5 according to the following criteria (Ci):</p> <p>0 = No mention of exploitation risk or controls.</p> <p>1 = General zero tolerance, but no concrete practices.</p> <p>2 = Controls described at a general level (e.g. supplier screening at construction sites and property cleaning).</p> <p>3 = Construction site level practices described (inspections, documents, requirements, worker channels).</p> <p>4 = Auditing/monitoring + reporting (findings and actions) or cooperation with authorities/third parties.</p> <p>5 = Leading level: comprehensive and verifiable model that measurably reduces risk; transparent reporting and continuous improvement.</p> <p>Scores 1–5 are cumulative (higher level includes lower ones).</p>	
Question Text	<p>Does the company describe specific controls to prevent labour exploitation (e.g. construction contract and property maintenance agreements; subcontractor chains, site inspections, worker reporting channels, supplier trainings)?</p> <p><b>LEXICON:</b>            LEXICON = synonyms of key terms in the criteria text (fi/en). Accept inflections, compounds and spelling variants. LEXICON does not add requirements or change the content of the criterion. When assessing level Ci, a LEXICON hit counts as evidence only if the close context shows it means exactly the issue of that level's criterion; isolated/general references and mere abbreviations (e.g. ESRS, E1, ILO) are not sufficient alone. If the close context does not explain the meaning of the synonym (e.g. process, participants, method or measures), treat the hit as non-evidence.</p> <p>C1: labour rights; labour exploitation; modern slavery; forced labour; human trafficking            C2: procurement controls; cleaning contractor            C3: subcontractor chain; compliance checks            C4: site audits; worker hotline; whistleblowing; working conditions            C5:</p>	

Question	Prompt	Classification
FI = 0 EN = 1 1		Question ID 224
Title	Prompt Template	
24. Customers and end users (tenants/space users) (S4)	<p>Evaluate the report content on a scale of 0–5 according to the following criteria (Ci):</p> <p>0 = No mention of wellbeing/safety/accessibility/barrier-free</p> <p>1 = Theme mentioned generally, but no actions.</p> <p>2 = Actions described (e.g. indoor air, safety, accessibility).</p> <p>3 = Indicators/collection described (satisfaction surveys, IEQ meters, certificates).</p> <p>4 = Goals and improvements reported + customer feedback guides actions.</p> <p>5 = Leading level: strong results + verifiability (e.g. WELL/Fitwel etc.) and continuous improvement.</p> <p>Scores 1–5 are cumulative (higher level includes lower).</p> <p><b>LEXICON:</b></p> <p>LEXICON = synonyms of key terms in the criterion text (fi/en). Accept inflections, compounds and spelling variants. LEXICON does not add requirements or change the criterion content. When assessing level Ci, a LEXICON hit counts as evidence only if the close context shows it means exactly the matter of that level's criterion; isolated/general references and mere abbreviations (e.g. ESRS, E1, ILO) alone are not enough. If the close context does not explain the meaning of the synonym (e.g. process, participants, method or actions), treat the hit as non-evidence.</p> <p>C1: tenant wellbeing; satisfaction; comfort; health</p> <p>C2: indoor environmental quality; indoor air quality; safety; accessibility,</p> <p>C3:</p> <p>C4:</p> <p>C5:</p>	
Tenant satisfaction and property and space safety and accessibility		

Question	Prompt	Classification
FI = 0 EN = 1 1		Question ID 225
Title	Prompt Template	
25. Green lease & tenant collaboration (data and incentives)	<p>Evaluate the report content on a scale of 0–5 according to the following criteria (Ci):</p> <p>0 = No mention of green leases or tenant climate collaboration.</p> <p>1 = Tenant collaboration mentioned, but no practical model.</p> <p>2 = Examples of green lease terms or tenant programs.</p> <p>3 = Systematic model (standard terms, data sharing, training, joint targets) described.</p> <p>4 = Coverage and results reported (e.g., % of contracts, savings, participation).</p> <p>5 = Leading level: wide adoption + shared incentives + verifiable impacts on energy/emission trends.</p> <p>Scores 1–5 are cumulative (higher level includes lower ones).</p>	
Question Text	<p>Does the company describe how it collaborates with tenants to reduce energy/emissions/waste and collect data (green lease, incentives, data sharing)?</p> <p><b>LEXICON:</b>  LEXICON = synonyms of key terms in the criteria text (fi/en). Accept inflections, compounds, and spelling variants. LEXICON does not add requirements or change the criterion content. When assessing level Ci, a LEXICON hit counts as evidence only if the nearby context shows it means exactly the criterion's matter; isolated/general references and mere abbreviations (e.g., ESRS, E1, ILO) alone are insufficient. If the nearby context does not clarify the synonym's meaning (e.g., process, participants, method, or measures), treat the hit as non-evidence.</p> <p>C1: green lease; tenant engagement; energy savings; recycling  C2: split incentive; submetering; joint targets,  C3: sustainability clauses; landlord-tenant collaboration  C4:  C5: net zero carbon lease;</p>	

Question	Prompt	Classification
FI = 0 EN = 1 1		Question ID 226
Title  26. Ethics, anti-corruption & whistleblowing (G1)	Prompt Template  Evaluate the report content on a scale of 0–5 according to the following criteria (Ci): 0 = No description of ethical principles or anti-corruption. 1 = Code of Conduct mentioned, but controls/channels unclear. 2 = Anti corruption/anti bribery policy and training described. 3 = Whistleblowing channel + handling process described (anonymity, investigation). 4 = Monitoring/reporting (cases, actions) or broad coverage including partners/suppliers. 5 = Leading level: culture and controls shown strong (audits, results, transparency, continuous improvement). Scores 1–5 are cumulative (higher level includes lower).	
Question Text  Does the company describe business ethical principles and controls (anti-corruption/anti-bribery, conflicts of interest, training) as well as whistleblowing channels and investigation process?	LEXICON: LEXICON = synonyms of key terms in the criteria text (fi/en). Accept inflections, compounds, and spelling variants. LEXICON does not add requirements or change the criterion content. When assessing level Ci, a LEXICON hit counts as evidence only if the nearby context shows it means exactly the criterion's matter; isolated/general references and mere abbreviations (e.g., ESRS, E1, ILO) alone are insufficient. If the nearby context does not clarify the synonym's meaning (e.g., process, participants, method or actions), treat the hit as non-evidence. C1: ethics; anti-corruption; anti-bribery C2: gifts and hospitality; conflicts of interest; anti-corruption policy C3: whistleblowing system; hotline; C4: investigation process; compliance training; case numbers; zero-case C5: ISO 37001 Anti-Bribery Management Systems	

Question	Prompt	Classification
FI = 0 EN = 1 1		Question ID 227
Title  27. AML & sanctions (counterparty screening, Anti-Money Laundering)	Prompt Template  Evaluate the report content on a scale of 0–5 according to the following criteria (Ci): 0 = No mention of AML (anti-money laundering and counter-terrorism financing) or sanctions. 1 = Compliance/AML/sanctions mentioned generally. 2 = KYC/ basic sanctions screening process described (who does it, when). 3 = Coverage extends to the value chain (suppliers/contractors/tenants) and ongoing monitoring is mentioned. 4 = Governance and controls described (escalation, training, documentation) and risk-based approach is visible. 5 = Leading level: systematic, audited and transparent model + results/deviations are handled and reported. Scores 1–5 are cumulative (higher level includes lower ones).	
Question Text  Does the company describe controls for anti-money laundering and sanctions compliance for counterparties (KYC (Know Your Customer), BO (Beneficial Owner), PEP (Politically Exposed Person), ongoing monitoring) across the entire value chain <small>/tanonto suppliers</small>	LEXICON: LEXICON = synonyms of key terms in the criteria text (fi/en). Accept inflections, compounds and spelling variants. LEXICON does not add requirements or change the content of the criterion. When assessing level Ci, a LEXICON hit counts as evidence only if the close context shows it means exactly the matter of that level's criterion; isolated/general references and mere abbreviations (e.g. ESRS, E1, ILO) alone are not sufficient. If the close context does not clarify the meaning of the synonym (e.g. process, participants, method or measures), treat the hit as non-evidence. C1: AML; anti-money laundering; sanctions; compliance; financial crime C2: KYC; PEP; beneficial ownership; counterparty screening, C3: sanctions list screening C4: counterparty due diligence; risk based method C5:	

## Question

FI = 0  
EN = 1 1

Title

28. EXTRA;  
Management of  
sustainability goal trade-  
offs.

## Question Text

Does the company have  
a holistic view of  
sustainable development  
(property ownership,  
maintenance, repair,  
construction), including  
management of goal  
conflicts?

## Prompt

## Prompt Template

Evaluate the report content on a scale of 0–5 according to the following criteria (Ci):  
0 = No mention of holistic sustainability perspective, trade-offs, prioritization, or decision principles.  
1 = The company describes sustainability as a whole (environmental + social + governance) and recognizes that business may have multiple simultaneous goals (e.g., energy, carbon, health, cost, safety), but does not yet describe conflict management.  
2 = The company describes at least at a principle level that multiple sustainability dimensions are considered simultaneously in business and defines at least some “minimum criteria” or basic requirements (e.g., indoor air, safety, waste, materials, nature, accessibility), but conflicts are still addressed indirectly.  
3 = The company states directly that goals may conflict (trade-offs) and describes the procedure for handling conflicts (e.g., workshops, decision matrix, alternative analysis, approval staircase). Additionally, at least one concrete example of a typical trade-off is mentioned: i) energy efficiency vs indoor air quality or moisture risks; ii) low-carbon materials vs fire safety / lifespan / maintainability; iii) space brightness / solar shading vs comfort / summer heat load; iv) new construction / preservation repair vs space adaptability / lower carbon footprint of repair.  
4 = The company systematically uses multi-criteria decision making and life cycle assessment (LCA / Whole Life Carbon), and has principles preventing “optimization of one metric” at the expense of others. This can be demonstrated by at least one of: i) Whole Life Carbon / LCA comparison of design options; ii) “Do No Significant Harm (DNSH)” type approach or equivalent; iii) climate adaptation (resilience) alongside energy and carbon goals.  
5 = Supply chain human rights and labor risks are considered in procurement while pursuing carbon and cost goals.  
Scores 1–5 are cumulative (higher levels include lower ones).

## Classification

Question ID 228

## LEXICON:

LEXICON = synonyms of key terms in the criteria text (fi/en). Accept inflections, compounds, and spelling variants. LEXICON does not add requirements or change the content of the criterion. When assessing level Ci, a LEXICON hit counts as evidence only if the nearby context shows it refers exactly to the criterion of that level; isolated/general references and mere abbreviations (e.g., ESRS, E1, ILO) alone are insufficient. If the nearby context does not clarify the meaning of the synonym (e.g., process, participants, method or measures), treat the hit as non-evidence.