

FI = 0
EN = 1 1

Question ID 201

Title

1. Double Materiality Analysis (DMA)

Question Text

How does the company describe the double materiality analysis (impact materiality + financial materiality) and how are the results used in sustainability management and reporting?

Prompt Template

Evaluate the report content on a scale of 0–5 according to the following criteria (Ci):
0 = No mention of materiality assessment or prioritization of sustainability topics.
1 = Materiality assessment is mentioned, but the process is not described.
2 = The process is described only as “one-sided” (e.g., only business or only stakeholders), without double materiality.
3 = Double materiality is mentioned and relevant themes are listed/visualized (e.g., matrix).
4 = The method is credibly described and includes scoring (stakeholders, scoring/prioritization, data sources).
5 = DMA is proven to be directly linked to strategy or risk management or targets.
Scores 1–5 are cumulative (higher level includes lower).

LEXICON

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C1:

C2: materiality assessment

C3: kaksoisolennaisuus; double materiality; DMA, ESRS; GRI

C4: vaikutusolennaisuus; financial materiality; IRO; IRO-1; SBM-3; priorisointi; olennaisuusmatriisi

C5:

FI = 0
EN = 1

1

Question ID 202

Title

Prompt Template

2. Due diligence (supply chain)

Evaluate the report content on a scale of 0–5 according to the following criteria (Ci):
0 = No mention of due diligence, human rights, or supply chain responsibility.
1 = General commitment (e.g. “we follow UNGP/OECD/ILO”), but no process description.
2 = Main process steps described (identification → assessment → actions), but without coverage or practical evidence.
3 = Practical implementation described (risk mapping, contract terms, pre qualification, audits etc.).
4 = Includes corrective actions and channels (grievance), as well as monitoring/reporting (e.g. findings/actions).
5 = Covers the entire value chain, repeated due diligence + results and learning are visible (what was found, what was fixed, what was improved).
Scores 1–5 are cumulative (higher level includes lower ones).

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)?

LEXICON:

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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



FI = 0
EN = 1

1

Question ID 203

Title

Prompt Template

3. Reporting boundary & data coverage of the value chain

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).

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 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?



FI = 0
EN = 1 1

Question ID 204

Title

Prompt Template

4. Governance & responsibilities (GOV)

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

0 = No description of ESG governance.

1 = ESG responsibility mentioned (e.g. “ESG team”), but roles unclear.

2 = Roles and responsibilities described (management/board/committee), but without practical approach.

3 = Board oversight + reporting rhythm and decision-making structure described (how it is governed).

4 = ESG linked to remuneration/targets or clearly to management KPI model

5 = Evidence of continuous governance: regular monitoring, clear accountability chains, and concrete decisions/corrections reported.

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

LEXICON:

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C1: governance; ESG committee; sustainability committee; org structure

C2: oversight; accountability

C3: oversight, accountability,

C4: remuneration; bonus; KPI

C5:

Question Text

Does the company have a clear governance model for sustainability management (board/management, roles, responsibilities, decision-making) and are incentives/bonuses linked to sustainability?

Question

Prompt

Classification

FI = 0
EN = 1

1

Question ID 205

Title

Prompt Template

5. Strategy & capital allocation (SBM)

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).

Question Text

Does the company describe how sustainability is integrated into the investment/ownership strategy and capital allocation?

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:



FI = 0
EN = 1

1

Question ID 206

Title

Prompt Template

6. IRO & risk
management integration
(IRO/ERM)

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).

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?

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

FI = 0
EN = 1 1

Question ID 207

Title

Prompt Template

7. Stakeholders &
feedback channels

Evaluate the report content on a scale of 0–5 according to the following criteria (Ci):
0 = No mention of stakeholders or complaint channels.
1 = Stakeholder engagement is mentioned, but not how it is done.
2 = Key stakeholders and participation methods are described.
3 = Channels (complaints/grievance/whistleblowing) and handling process are described.
4 = Practical monitoring is also reported (e.g. feedback/complaint volumes, handling times, improvements).
5 = Stakeholder feedback is reflected in decisions and goals; systematic “feedback loop” described.
Scores 1–5 are cumulative (higher level includes lower).

Question Text

Does the company
describe stakeholder
dialogue (tenants,
investors, employees,
communities) and
functioning channels for
raising and handling
concerns/complaints?

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 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.

C1: stakeholder engagement

C2: tenants; dialogue; community dialogue

C3: grievance mechanism; complaints; whistleblowing,

C4: remediation,

C5: feedback loop

FI = 0
EN = 1

1

Question ID 208

Title

Prompt Template

8. Metrics, methods & verification (Data governance)

Evaluate the report content on a scale of 0–5 according to the following criteria (Ci):
0 = No relevant metrics or method descriptions.
1 = Metrics are presented, but without calculation method/coverage.
2 = At least key metrics' definitions and basic methodology are described.
3 = Coverage, limitations, assumptions and comparisons (base year / trend) are presented consistently.
4 = External verification or other assurance for key metrics (e.g. GHG) or systematic internal control description.
5 = Extensive and transparent verification + restatement logic + published data improvement “roadmap”.
Scores 1–5 are cumulative (higher level includes lower ones).

Question Text

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?

LEXICON:

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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

FI = 0
EN = 1

Question ID 209

Title

Prompt Template

9. Transition plan

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

0 = No transition plan or “net zero” target

1 = General commitment (net zero/carbon neutrality), but no plan.

2 = Main elements of the plan described (what is done), but no schedule/resources.

3 = Concrete measures (retrofit, energy, procurement, development, tenant cooperation) and responsibilities described.

4 = Science-based alignment e.g. SBT (considering joining SBT commitment) or following CRREM principles.

5 = Plan aligned with 1.5 °C–2°C pathway, confirmed SBT compliant, or if CRREM compliant, externally verified.

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 meaning of the synonym (e.g. process, participants, method or measures), treat the hit as non-evidence.

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;

Question Text

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)?

Question

Prompt

Classification

FI = 0
EN = 1

1

Question ID 210

Title

Prompt Template

10. GHG inventory and reporting (Scope 1–3)

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).

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 no evidence.

C1: Kasvihuonekaasu; hiilidioksidi;

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

Prompt Template

11. Emission reduction targets (coverage, timeframes, 1.5°C)

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).

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?

LEXICON:

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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



FI = 0
EN = 1 1

Question ID 212

Title

12. Energy Efficiency & Energy Data (kWh/m²)

Question Text

Does the company measure and report portfolio energy consumption and energy efficiency (e.g., kWh/m²) and data coverage, and describe energy efficiency measures?

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/m²) 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:

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C1: energy consumption;

C2: metering; submetering; energy management

C3: energy intensity

C4: retrofit; building automation; EPC improvement

C5: energy management software

FI = 0
EN = 1 1

Question ID 213

Title

Prompt Template

13. Renewable energy & electrification

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:

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C1: renewable electricity; green power

C2: renewable share

C3: green power; solar PV; heat pump; electrification

C4:

C5: PPA; guarantees of origin

FI = 0
EN = 1 1

Question ID 214

Title

Prompt Template

14. Climate risks & resilience (physical + transition)

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?

FI = 0
EN = 1 1

Question ID 215

Title

15. Embodied carbon in construction

Question Text

Does the company measure and reduce embodied carbon in construction and major renovations and guide material choices (LCA/EPD)?

Prompt Template

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/m²) 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).

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 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

FI = 0
EN = 1 1

Question ID 216

Title

16. Nature impacts & biodiversity

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?

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

Prompt

Classification

FI = 0
EN = 1

1

Question ID 217

Title

Prompt Template

17. Resource use and circular economy

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

0 = No waste or circular economy information.

1 = Waste sorting/recycling mentioned generally.

2 = Waste amounts, sorting and recycling figures reported.

3 = Program described (construction waste, sorting, supplier requirements) and coverage visible. Refers to compliance with legal requirements.

4 = Clear targets + progress reporting (e.g., “zero waste to landfill” path or similar). The target is more demanding than the law requires.

5 = Leading level: broad reporting coverage + high results + verifiability + systematic implementation of waste utilization together with property users.

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

LEXICON:

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C1: waste; recycling; circular economy

C2: waste generated, hazardous waste, non-hazardous waste; diverted (reuse); diverted (recycling); not recycled; waste diversion rat

C3: construction waste; demolition waste

C4: circular design; take-back; zero waste to landfill

C5:

Question Text

Does the company report waste and circular economy actions (operations + construction/demolition), set targets, and show results (e.g., recycling rate)?



FI = 0
EN = 1

1

Question ID 218

Title

18. Certificates & building environmental performance

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?

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:

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C1:BREEAM; LEED; DGNB; WELL; Fitwel; EPC; green building certification

C2:

C3: portfolio coverage

C4: recertification; performance standard

C5:

FI = 0
EN = 1

1

Question ID 219

Title

19. Occupational Health and Safety (S1 and S2)

Question Text

Does the company describe occupational health and safety management and report Health & Safety metrics (H&S) and improvements?

Prompt Template

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).

LEXICON:

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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

Prompt Template

20. Competence & wellbeing/workload (S1)

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).

Question Text

Does the company describe how it develops staff competence (incl. ESG/energy/property expertise) and manages wellbeing and workload?

LEXICON:

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C1: competence development, wellbeing, workload management

C2:

C3: training hours; employee survey

C4: ESG training

C5: retention



Question

Prompt

Classification

FI = 0
EN = 1

1

Question ID 221

Title

Prompt Template

21. Equality, equity & pay gap (S1)

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).

Question Text

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

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



Question

Prompt

Classification

FI = 0
EN = 1

1

Question ID 222

Title

Prompt Template

22. Supplier/contractor requirements (human rights & working conditions) (S2)

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).

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?

LEXICON:

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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:



FI = 0
EN = 1

1

Question ID 223

Title

23. Prevention of labour exploitation (construction, maintenance and cleaning (S2))

Question Text

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)?

Prompt Template

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

0 = No mention of exploitation risk or controls.

1 = General zero tolerance, but no concrete practices.

2 = Controls described at a general level (e.g. supplier screening at construction sites and property cleaning).

3 = Construction site level practices described (inspections, documents, requirements, worker channels).

4 = Auditing/monitoring + reporting (findings and actions) or cooperation with authorities/third parties.

5 = Leading level: comprehensive and verifiable model that measurably reduces risk; transparent reporting and continuous improvement.

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

LEXICON:

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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:

Question

Prompt

Classification

FI = 0
EN = 1

1

Question ID 224

Title

24. Customers and end users (tenants/space users) (S4)

Question Text

Tenant satisfaction and property and space safety and accessibility

Prompt Template

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

0 = No mention of wellbeing/safety/accessibility/barrier-free

1 = Theme mentioned generally, but no actions.

2 = Actions described (e.g. indoor air, safety, accessibility).

3 = Indicators/collection described (satisfaction surveys, IEQ meters, certificates).

4 = Goals and improvements reported + customer feedback guides actions.

5 = Leading level: strong results + verifiability (e.g. WELL/Fitwel etc.) and continuous improvement.

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

LEXICON:

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C1: tenant wellbeing; satisfaction; comfort; health

C2: indoor environmental quality; indoor air quality; safety; accessibility,

C3:

C4:

C5:



Question

Prompt

Classification

FI = 0
EN = 1

1

Question ID 225

Title

25. Green lease &
tenant collaboration
(data and incentives)

Question Text

Does the company
describe how it
collaborates with tenants
to reduce
energy/emissions/waste
and collect data (green
lease, incentives, data
sharing)?

Prompt Template

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

0 = No mention of green leases or tenant climate collaboration.

1 = Tenant collaboration mentioned, but no practical model.

2 = Examples of green lease terms or tenant programs.

3 = Systematic model (standard terms, data sharing, training, joint targets) described.

4 = Coverage and results reported (e.g., % of contracts, savings, participation).

5 = Leading level: wide adoption + shared incentives + verifiable impacts on energy/emission trends.

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

LEXICON:

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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;



FI = 0
EN = 1

1

Question ID 226

Title

26. Ethics, anti-corruption & whistleblowing (G1)

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?

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).

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

FI = 0
EN = 1

Question ID 227

Title

Prompt Template

27. AML & sanctions
(counterparty screening,
Anti-Money Laundering)

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
(tenants, suppliers

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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:

FI = 0
EN = 1

1

Question ID 228

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 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).

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