AMNAYA / PROPOSED POLICY FRAMEWORK

International alignment matrix

A traceable crosswalk between the proposed policy controls, SDG target-level contribution hypotheses, IFRS readiness and the two economic-order perspectives.

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Effective date: not set. Governing-body approval, entity scope, responsible persons and local/sector annexes must be completed before implementation. Publication is not evidence of current practice, compliance, membership or external assurance.

Four distinctions that protect credibility

1. UN SDG mapping expresses an intended contribution pathway; it does not establish an achieved outcome or affiliation. Internal measures are not automatically UN indicators.

2. IFRS Accounting Standards address financial statements. IFRS S1/S2 address sustainability-related financial information. A policy aligned with selected themes is not a complete compliance assessment.

3. Financial materiality for providers of capital and broader impacts on people/nature are different assessments. The policy requires both, without calling them automatically the same test.

4. The 1974 NIEO addresses a state-level international economic framework. Modern resilience/digital cooperation and binding local duties are separate layers; there is no single corporate New World Economic Order certification.

Method

For each project: establish context, select material topics and a small number of relevant targets, define a causal pathway, record negative effects and trade-offs, choose a measurable proxy and retain evidence. Treat mapping as a hypothesis until measured and reviewed.

Policy-to-reference crosswalk

Policy	SDG target references	Evidence / primary sources
P01 Governance, authority and independent challenge	16.6, 16.7, 17.16	Entity and ownership map; signed delegation and reserved-matters schedule References: CG, OECD
P02 Venture creation, investment and portfolio discipline	8.3, 9.5, 12.6	Investment memo with scenario model, source quotes and exit/hold case References: OECD, CG
P03 Integrity, anti-bribery, conflicts and fair competition	16.5, 16.6	Counterparty/beneficial ownership and red-flag review References: UNGC, OECD
P04 Human rights, decent work and inclusive employment	5.1, 8.5, 8.7, 8.8, 10.2	Human-rights/salient-impact assessment; worker consultation record References: ILO, UNGP, UNGC
P05 SDG impact, environment and responsible resource use	6.3, 6.4, 12.2, 12.3, 12.5, 12.6, 15.5	Target-level SDG logic model and adverse-impact register References: SDG, OECD, UNGC
P06 Climate, emissions and transition resilience	7.3, 13.2, 13.3	Climate risk/scenario file; GHG inventory with data-quality flags References: S2, GHG, S2A
P07 Financial reporting, treasury and capital stewardship	16.6, 17.1	Entity accounting-basis/standards register; signed close checklist References: IAS, IAS1, IFRS18, CG
P08 Sustainability-related financial disclosure	12.6, 16.6	Applicability/version/relief assessment and disclosure index References: S1, S2, SASB, S2A

Mappings are proposed and illustrative. They do not assert that Amnaya currently satisfies the target, standard or legal obligation. Source abbreviations are resolved in the manual and website.

Policy-to-reference crosswalk

Policy	SDG target references	Evidence / primary sources
P09 Responsible procurement and supplier development	8.3, 8.8, 12.7, 17.16	Supplier risk and beneficial-ownership file; comparable bid analysis References: OECD, UNGP, UNGC
P10 Privacy, cybersecurity and controlled records	9.c, 16.6	Data/asset/access inventory; retention and transfer assessment References: CYBER, PACT, OECD
P11 Responsible AI, innovation and intellectual property	9.5, 10.2, 16.6	AI inventory/model card, intended/prohibited uses and data permissions References: AI, PACT, OECD
P12 Product quality, operational safety and sector permissions	3.9, 8.8, 9.1, 12.4	Permission/renewal and technical safety files; traceable release record References: OECD, UNGP, SDG
P13 Fair participation, trade and territorial resilience	8.3, 10.2, 17.6, 17.16	Territory/transaction exposure and legal-screening assessment References: NIEO, PACT, OECD
P14 Stakeholder engagement, speak-up and remedy	16.3, 16.6, 16.7	Channel/accessibility and independence test; restricted case register References: UNGP, ILO, CG
P15 Business continuity, crisis and responsible exit	9.1, 11.b, 13.1	Business-impact assessment, recovery objectives and dependency map References: CYBER, OECD, PACT
P16 Evidence, public claims, assurance and policy lifecycle	12.6, 16.6	Adoption/version/exception register; training and control-testing plan References: CG, S1, OECD

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IFRS readiness and version map

Reporting layer	Readiness controls / limitations
Financial statements	P07: entity accounting basis; material recognition/measurement judgements; complete reporting package, comparatives, disclosures and actual audit status. Use current applicable standards and local law.
S1 financial materiality	P08: identify risks/opportunities affecting financial prospects, document material information, reporting entity/period, value-chain exposure, data ownership and connected assumptions.
S2 climate	P06/P08: physical/transition exposures, proportionate scenarios, metrics and approved targets. Inventory scopes, factors, estimates and boundaries need evidence.
Industry relevance	P08/P12: consider relevant SASB topics/metrics and actual sector activities. This is not a blanket requirement to report every SASB metric.
Version register	S1/S2 effective for annual periods beginning 1 January 2024; local adoption determines obligations. IFRS 18 and December 2025 S2 GHG amendments effective for periods beginning 1 January 2027, with relevant early-application rules.
Compliance claim	Only after every applicable requirement is addressed in the actual reporting package. No compliance, assurance or certification is established by this crosswalk.

IFRS S1 - General Requirements for Sustainability-related Financial Information

IFRS S2 - Climate-related Disclosures

IFRS Foundation - using SASB Standards in IFRS S1

IFRS 18 - effective periods beginning 1 January 2027

IFRS S2 - December 2025 amendments, effective periods beginning 1 January 2027

Economic order / two distinct perspectives

Perspective	Amnaya response proposed	Evidence
1974 UN NIEO	Respect lawful sovereignty and fair participation; improve access to capabilities and transparent value-chain terms. Do not turn a state-level declaration into a corporate credential.	Local/SME terms, skills-transfer permissions and measured outcomes; rights/impact assessment.
Contemporary trade / finance	Assess FX, funding, logistics, concentration, counterparty, payment and enforceability with scenario analysis; follow applicable restrictions without discriminatory nationality scoring.	Dated territory/transaction memo; pricing-loss bridge and alternative supply test.
Contemporary digital cooperation	Promote access, responsible data/AI use and lawful, consent-based technology sharing; protect privacy, IP and meaningful human oversight.	AI/data inventory, test results, user access and training, agreed IP/data terms.

What cannot be inferred

No claim of UN endorsement, automatic legal duties from the declaration, a new currency regime, regulatory exemption, unrestricted technology transfer or a universal country premium. These proposals are compatible with fair participation while requiring actual law and contract review.

UN General Assembly resolution 3201 (S-VI), 1 May 1974

UN Pact for the Future and Global Digital Compact, 2024

OECD Guidelines for Multinational Enterprises, 2023

Sector contribution hypotheses

Grouping / target references	Possible pathway and safeguards
Energy 7.2, 7.3, 9.1, 13.2	Grid/site/environment permissions; generation and storage safety; climate resilience; contracted output and lifecycle economics. Evidence candidates: MWh and curtailment where measured; safety incidents; tCO2e method/boundary; approved capex/cash.
Food & agriculture 2.3, 8.3, 12.3, 12.6	Ingredient/product class, food safety, animal/worker welfare where relevant, farmer/supplier terms, traceability and waste. Evidence candidates: Traceable batches, food-loss quantities, rejection rates, on-time supplier payments; claims need evidence.
Beverage 6.4, 8.3, 12.2, 12.6	Determine actual product class before applying wine/alcohol/novel-food, excise, licensing and label rules. Evidence candidates: Approved classification, traceability, quality failures, water/material use and responsible marketing.
Commerce / textiles / technology 8.3, 9.5, 12.6, 16.6	Provenance claims, consumer/product/chemical rules, IP and data, responsible AI and transparent supplier participation. Evidence candidates: Verified provenance records, dispute resolution, supplier terms and appropriately scoped platform KPIs.
Healthcare 3.8, 8.8, 9.1, 16.6	Clinical/site/professional permissions, patient/participant rights, clinical ethics, health-data security and service continuity. Evidence candidates: Validated safety/quality measures, permissions and data controls; simulation is not patient benefit evidence.

Each project requires an actual baseline, owner, horizon, target and review. Do not equate proposed generation capacity with commissioned energy, a food concept with nutritional outcomes, provenance software with verified ownership, or a healthcare simulation with patient benefit.

Evidence test

Can a reviewer trace the exact claim to a source, scope, time period and method? Are negative outcomes, missing data and alternative explanations visible? Has the owner approved the intended public wording? If not, retain draft status.