Each construct was measured using multiple items on a five-point Likert scale (1 = Strongly Disagree, 5 = Strongly Agree).

Constructs	Coding	Statement/Item/Indicator	Source
Internal Environment	Internal Environment: The common understanding of the employees about internal risk management, its responsibilities, and the clarity about risk appetite.		
	IE1	My company always shows a clear understanding of risk management	(Saeidi et al., 2019) (Altemeyer, 2004)
	IE2	My company's risk management policy is robust and effective.	
	IE3	My company ensures that employees understand their roles in risk management.	
	IE4	My company integrates risk management practices as part of its culture.	
Event Identification	Event Identification: Considering the external and internal factors, and the positive events and opportunities that could affect the achievement of objectives.		
	EI1	My company considers external factors that could affect the achievement of objectives (e.g. Economic, Natural environment, Political, Social, Technological).	(Saeidi et al., 2019) (Altemeyer, 2004)
	EI2	My company considers internal factors that could affect the achievement of objectives (e.g. Infrastructure, Personnel, Process, Technology).	
	EI2	My company actively seeks opportunities that could help in achieving our objectives.	
	EI4	My company actively identifies positive events that could positively impact the achievement of our objectives.	
Risk Assessment	Risk Assessment: Examining the positive and negative impacts, assessing the risks using qualitative and quantitative analysis, and the effectiveness in determining the residual risks.		
	RA1	The company examines potential events' positive and negative impacts across the entity.	(Saeidi et al., 2019) (Altemeyer, 2004)
	RA2	My company's risks are assessed using qualitative analysis methods (e.g. high, moderate, low)	
	RA3	Company's risks are assessed using quantitative analysis methods. (e.g. percentages or probability charts or using tools such as metrics and software).	
	RA4	Company is efficient in handling and managing risks after mitigation strategies are used.	

Risk Response	Risk Response: The choice of management in selecting risk responses: avoiding, accepting, reducing, or sharing to align risks with the entity's tolerances and appetite.		
	RR1	My company selects a set of actions to align risks with the entity's risk tolerance and risk appetite.	(Saeidi et al., 2019) (Altemeyer, 2004)
	RR2	My company considers additional opportunities when determining risk responses.	
	RR3	My company's risk responses also aim to support broader organisational objectives.	
	RR4	My company prioritises risk treatments considering resource limitations.	
Competitive Advantage	Competitive Advantage is the extent to which employees perceive their organisation as a high performer in the market characterised by superior quality of service and strong corporate image. Quality of service relates to consistently delivering reliable service in conjunction with accurate communication. Corporate Image relates to customer trust and media coverage and incorporates social responsibility and ease of access for customers and partners.		
	CA1	Our service delivery always meets the deadlines we commit to our customers.	(Ramseook-Munhurrun et al., 2009) (Karabetyan, 2020) (Alrubaiee et al., 2017)
	CA2	Our service team provides correct and accurate information to customers.	
	CA3	Our service quality is reflected in the positive responses and confidence of our customers.	
	CA4	Our company frequently receives positive media coverage.	
	CA5	Our company is known for its active involvement in social projects.	
	CA6	Our company is known for being easily accessible to customers and partners.	
Non- Financial Firm Performance	Non-Financial Firm Performance refers to the organisation's long-term success, measured through employee perceptions of two dimensions: customer satisfaction, which reflects how the organisation shapes and monitors their services, and employee engagement, which reflects the degree of an employee's engagement, commitment, and overall contribution within the organisation.		
	NFP1	Customer satisfaction feedback influences our company's overall decision-making.	(Lervik Olsen et al., 2014)
	NFP2	The data on customer satisfaction levels are regularly compared with other units or industry benchmarks.	

	NFP3	Our company focuses on satisfying customers.	(Foster Jr et al., 2002)
	NFP4	The Factors that create customer satisfaction are clearly defined by our company.	(Farndale et al., 2014)
	NFP5	I find it exciting to be involved with the developments in this company.	
	NFP6	I find my employment with this company is engaging.	
	NFP7	I enjoy being able to contribute to the goals of this company.	
	NFP8	I feel very dedicated to this company	

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