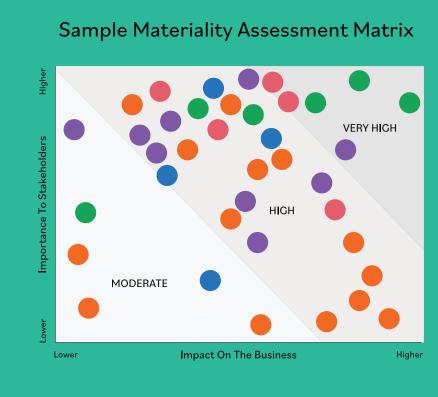


MATERIALITY

What is Materiality Assessment?

Materiality assessment is a method to identify the ESG risks that are most important or material to an organization or its stakeholders and their relative importance.

It is often considered as the cornerstone of a company's ESG efforts.



Why is it For You?



Materiality assessment lets you prioritize which ESG issues to be considered in the strategy as well as include in the ESG reporting. It guides the target setting and helps identify the key metrics to track.



exposure including reputational, financial and legal risks.

A solid and systematic approach to materiality helps bring

transparency and build trust with internal and external

It enables timely identification of emerging issues and

opportunities; thus, help minimize organization's risk



stakeholders, plus attract investors and customers.

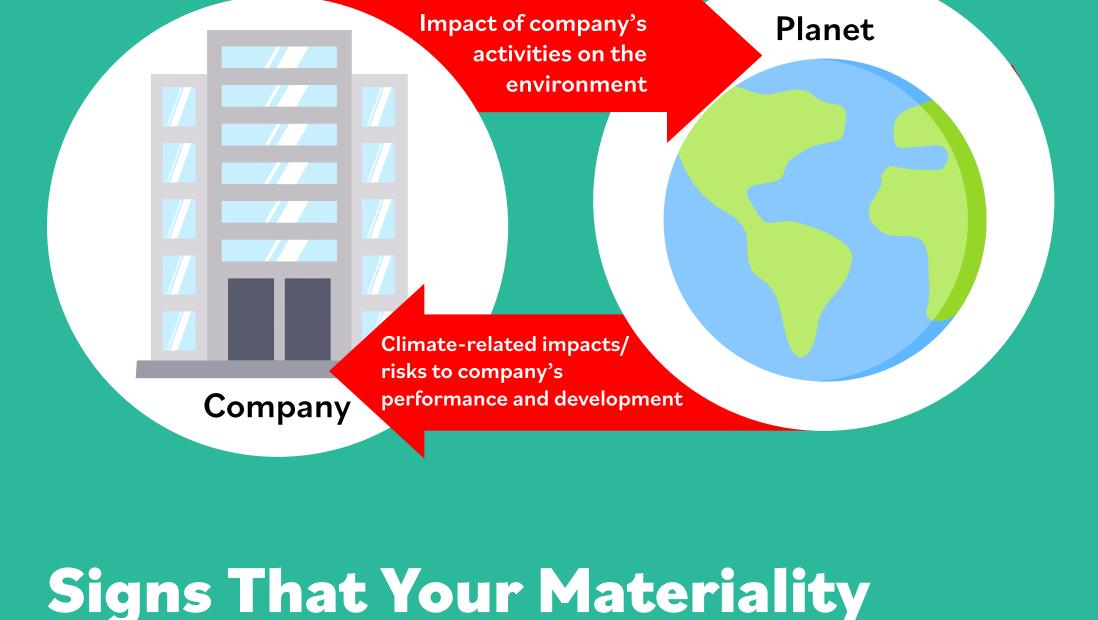


Definition of materiality is expanding to link ESG performance with the organization's financial performance and its ability to create business value.

Uncovering Double Materiality

perspective concerns the external impacts an organization's activities have on the environment and society (also called as environmental and social materiality). The other one is centered around the actual or potential impacts of climate change risks on the organization's business and performance (also called as financial materiality).

There are two major perspectives around materiality. The first



Assessment is Inadequate



An effective

materiality

assessment is expected to be data-driven/ evidence-based, overcoming the stakeholder biases and opinions.



Embedding materiality into your business and **ESG** strategy helps eliminate the confusion around issues to

prioritize and ESG data on.



Regular monitoring is the way to go in the highly dynamic risk landscape; helps spot

potential issues before they become business critical.

metrics to collect

Need help getting your senior leaders on

board? Learn more about why materiality

is more important than ever before.





With almost 30 years of EHSQ experience, we know a thing or two about how safety, quality and sustainability can preserve lives and protect the planet. And we know you need to drive productivity

© INTELEX TECHNOLOGIES, ULC | PHONE: 1 877 932 3747 | EUROPE: +44 20 3795 5646 | SINGAPORE: +65 6561 7377 | intelex@intelex.com | INTELEX.COM