# Materiality Matrix Worksheet

| Reporting Period (e.g. Year 2022) | 2025 |
|---|---|
| *Note: If equivalent materiality documentation is available this criterion is met. Please provide a link to any alternative documentation* | |

For each impact establish its significance to both external and internal stakeholders. When determining significance, consider the science and the context behind each, informed by stakeholder opinion and scientific research, international consensus. Indicate the ability of the organisation to influence performance relating to each. Prioritise the issues using the scale shown. More information on the concept of Materiality can be found in the Global Reporting Initiative (GRI) Standards.

| Material Aspects | | | Ability to influence (high/low) | Material Aspects | | | Ability to influence (high/low) |
|---|---|---|---|---|---|---|---|
| | | | | | | Stable Employment | High |
| | | | | | | Workers' Conditions | High |
| | | | | | | Safe and Healthy Working Conditions | High |
| | | | | | | Energy Use | Low |
| | | | | | | GWP and GHG | Low |
| | | | | | | Transport | Low |
| | | | | | | Contribution to Diversity and Stability of the Local Economy | Low |
| | | | | | | Primary Material Use and Materials Efficiency | High |
| | | | | | | Customer Satisfaction | High |
| | | | | | | Waste Management | High |
| | | Stakeholder engagement | High | | | Human Rights | High |
| | | Reporting transparency | High | | | Slave Labour and Child Labour | High |
| | | Water Use | Low | | | Pursuing Innovation | Low |
| | | Biodiversity and Eco-toxicity | Low | | | Training and Development | High |

less <---- Importance to Environment, Stakeholders and Society ----> more

less <---- Importance to Delivering Organisations Strategy ----> more

Click to return to 'Sustainability Management' 2.2.4

| Environmental |
|---|
| Social |
| Economic |

**Sustainability impacts of the organization**
(Confirm the range of impacts, adding any missed, Copy and Paste into matrix according to your evaluation of importance)

The range and priority of these impacts is informed by stakeholder views that are gained through systematic, inclusive, internal and external engagement at all levels of the organisation. This engagement needs to consider science and fact as well as opinion.
Ensure this is an open process that considers any new or emerging aspects and importance changes, e.g. as science shows risks are better understood or as ways to manage them have been found and performance has improved. Ask the question 'What has changed from last year?'

| |
|---|
| GWP and GHG emissions |
| Transport |
| Primary Material Use and Materials Efficiency |
| Energy Use |
| Water Use |
| Biodiversity |
| Eco-toxicity |
| Waste |
| Air emissions |
| Emissions to water |
| Renewable Energy use |
| ... |
| ***Please add these and any other environmental issues to be mapped onto materiality matrix*** |
| Human Rights |
| Slave Labour |
| Child Labour |
| Safe and Healthy Working Conditions |
| Community relations |
| Skills and Training |
| Gender Equality |
| Diversity |
| Fair wages |
| Workers' Conditions |
| Freedom of Association |
| Health and Safety performance |
| ***Please add these and any other social issues to be mapped onto materiality matrix*** |
| Contribution to Diversity and Stability of the Local Economy |
| Stable Employment |
| Pursuing Innovation |
| Fair payment practices |
| Local purchasing |
| Supporting SME's |
| ***Please add these and any other economic issues to be mapped onto materiality matrix*** |