



Materiality Assessment Report

2024-25

Issue date: January 2025

Prepared by: Laura Carey

Company Confidential

Introduction

We recently carried out a materiality assessment to identify the issues and areas that are of the greatest importance for our organisation and its stakeholders from an Environmental, Social, and Governance (ESG) perspective. This report provides an overview of the identified stakeholders, data collection process, highlights of key findings, and outlines the priority areas moving forward.

As part of this process, we conducted a comprehensive data gathering exercise, drawing insights from both internal and external sources, including business data, customer feedback, and employee input.

Through this assessment, we gained a clearer understanding of our company's priorities by considering the needs, influence, and impact of the individuals and groups within our network of operations.

During this process we defined the scope of the assessment and identifying key stakeholders to ensure targeted and meaningful engagement. Next, we identified critical issues through comprehensive research, analysis, and feedback from stakeholders. Once these issues were identified, we evaluated them to understand their significance and potential impact. Using our stakeholder matrix, we then prioritised the focus areas that required the most attention. Finally, these priority areas will be integrated into our broader ESG strategy, aligning our efforts with stakeholder expectations and organisational goals.

Internal	External
Employees	Customers
Board	Investors
	Competitors
	Suppliers & Partners

Identified Stakeholders



Identified Sources

Internal	External
Financial data	Industry reports
Customer feedback	Industry trends
Employee surveys	Competitor analysis
Investor feedback	Market research
Interviews	Regulatory requirements
Audit reports	Stakeholder engagement
Risk assessments	

Key identified issues

Environment	Social	Governance
Carbon Emissions measure & reporting	Employee Health & Wellbeing	Cyber Security and Data Privacy
Net Zero	Belonging, Inclusion & Diversity	Business Ethics & Governance
Offsetting	Training & Education	Risk management
Climate education	Social Impact & Community Engagement	Sustainable technology
Supply chain / circular economy	Human rights & labour practices	Transparent reporting & framework alignment
Recycling & waste reduction	Demographic reporting	Accreditations

Evaluation

During the evaluation phase we identified patterns, prioritised issues based on their significance and potential impact, and ensured that the evaluation process was both thorough and aligned with the organisation's strategic objectives and stakeholder expectations.

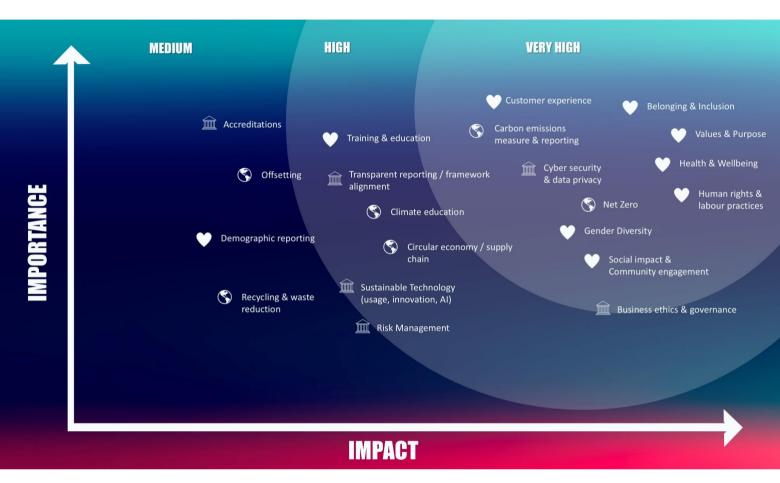
Once all the data was collected, each issue was ranked on a scale of low, medium and high level of impact, both from a stakeholder perspective and a company perspective.

Example extract:

Issue	Importance for Stakeholders	Impact on Company's future success
Carbon Emissions Measure & Reporting	High	Very high
Values & purpose	Very high	Very high
Net Zero	High	Very high



Priority Matrix



Summary

This materiality assessment was carried out from June 2024 to December 2024. We will re-assess these areas every two years.

This process has given us valuable insights into the issues that matter most to our organisation and stakeholders from an ESG perspective.

By identifying and prioritising these key areas, we have a stronger foundation for better decision making and strategic planning. Looking ahead, we're committed to using these insights to take meaningful action and improve transparency.

Next assessment due date: December 2026