

MATERIALITY MATRIX

Environment

	Apparel & Textiles	Consumption	Energy & Resource Extraction	Financials	Food & Beverages	Health Care	Hospitality & Recreation	Infrastructure	Resource Transformation	Technology & Communications	Transportation
Climate Change	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Renewable vs nonrenewable energy	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
GHG emission total Scope 1	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
GHG emission total Scope 2	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
GHG emission total Scope 3	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
GHG emission intensity Scope 1	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
GHG emission intensity Scope 2	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
GHG emission intensity Scope 3	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Deforestation		✓	✓	✓	✓		✓	✓			
Climate Change Financials				✓							
Use of natural resources	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Use of water	✓	✓	✓	✓	✓	✓	✓	✓	✓		✓
Use of land	✓		✓	✓	✓		✓	✓	✓		✓
Use of raw materials	✓	✓	✓	✓				✓	✓	✓	✓
Nitrogen & phosphorus	✓			✓	✓						
Polluting discharges	✓	✓	✓		✓	✓	✓	✓	✓	✓	✓
Discharges to air (other than GHG)	✓	✓	✓		✓			✓	✓		✓
Discharges to water	✓	✓	✓		✓	✓	✓	✓	✓		✓
Discharges to soil	✓		✓		✓				✓		
Discharges due to transportation	✓	✓	✓		✓	✓	✓	✓	✓	✓	✓
Waste	✓	✓	✓		✓	✓	✓	✓	✓	✓	✓
Waste from production	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Waste associated with products (packaging and end-of-life recyclability)	✓	✓			✓	✓		✓		✓	
Hazardous waste	✓	✓	✓			✓	✓	✓	✓	✓	✓
Biodiversity & ecosystem conservation	✓	✓	✓	✓	✓	✓	✓	✓	✓		✓
Operations in ecosystems of high ecological importance (notably internationally or nationally recognised/protected areas)	✓	✓	✓	✓	✓	✓	✓	✓			✓
Pesticides	✓			✓	✓						
Habitat, landscape or environmental functions conversion	✓		✓	✓	✓		✓	✓	✓		
Impacts on forests (incl by logging or via pulp, paper and furniture supply chains)		✓	✓	✓	✓				✓		
Agricultural impacts	✓			✓	✓						
Marine (notably fisheries and aquaculture)				✓	✓						

Employee & social matters

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[illegible]

Human Rights

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C. General Human Rights Reporting Criteria	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
C.1 Supply Chain Management	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Child labour	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Forced labour	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Migrant workers	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Health & safety	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Precarious labour	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Excessive working hours	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Living income	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Freedom of association	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Protection against discrimination	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Women's rights	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Purchasing and sourcing practices	✓	✓			✓		✓		✓	✓	✓
Precompetitive collaboration & investments with aim to improve conditions of small-scale farmers or suppliers	✓	✓			✓		✓				
C.2 Impacts on indigenous and/or local communities rights	✓		✓	✓	✓		✓	✓	✓		
C.3 High risk areas for Civil & Political rights	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Personal security in high risk areas	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Human Rights & environment defenders/ organisations	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
C.4 Conflict resources		✓	✓	✓					✓	✓	✓
C.5 Data protection / Digital rights				✓						✓	
Third party (government and private) requests to remove, filter, or restrict content or accounts				✓						✓	
Collection of user information				✓						✓	
Data breach				✓						✓	

Anti-corruption & whistleblowing

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Anti-corruption	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Whistleblowing channel	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓

Positive impacts

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Strategy/initiatives for products/ services focusing on sustainable development opportunities	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Sectorial Positive Impacts by products / sources of opportunity											
1. Infrastructure								✓			
2. Food & Beverages					✓						
3. Technology & Communications										✓	
4. Transportation											✓
5. Health Care						✓					
6. Energy & Resource Extraction			✓								
7. Consumption	✓	✓									
8. Financial Services				✓							