

Double Materiality Exercise

Material themes

Environment

	Materiality
Climate Mitigation	DOUBLE
Climate Adaptation	DOUBLE
Energy	DOUBLE
Pollution of Air	IMPACT
Pollution of Water	DOUBLE
Pollution of Soil	FINANCIAL
Water	DOUBLE
Impacts on the Extent and Condition of Ecosystems	IMPACT
Resource Flows, including Resource Usage (Inflows)	FINANCIAL
Resource Flows, including Resource Usage (Outflows)	IMPACT
Waste	IMPACT

Social

Working Conditions	DOUBLE
Equal Treatment and Opportunities for All	DOUBLE
Other Work-Related Rights	DOUBLE
Working Conditions on the Value Chain	FINANCIAL
Information-related Impacts for Consumers and/or End-users	DOUBLE
Personal Safety of Consumers and/or End-users	DOUBLE
Social inclusion of Consumers and/or End-users	DOUBLE

Governance

	Materiality
Corporate Culture	DOUBLE
Whistleblower Protection	DOUBLE
Animal Welfare	FINANCIAL
Corruption and Bribery Prevention and Detection including Training	DOUBLE