



## Checklist

for a 'good' materiality assessment for board members and executive teams:



 1 minute read

- Consideration of activities across the organisation's value chain.

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- Understanding of impacts, risks and opportunities across the value chain, how they relate to each other, and how they are overseen and managed.

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- Engagement with stakeholders both internally and externally, including suppliers and other supply chain actors where possible.

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- Consultation with the organisation's finance function to connect the materiality assessment with financial planning, performance and innovation.

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- Review with relevant committees to embed sustainability into operations and decision-making, i.e. Remco/Risk.

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- Use of secondary data, such as academic research and industry reports, to support stakeholder insights.

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- Sufficient board involvement and sign-off on the materiality process, and support with shaping future strategy.

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- Integration of material issues into the organisation's governance, business strategy, long-term planning, capital allocation process, risk management and performance management.

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- Oversight and alignment of public disclosures through a consistently applied materiality lens across the organisation's reporting, enhancing transparency and accountability.