

50 EXAMPLES OF MATERIALITY MATRICES FROM 5 KEY INDUSTRY SECTORS

FINANCIAL

ENERGY

FOOD & BEVERAGE

MINING

TELECOMMUNICATIONS

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SUMMARY

INTRODUCTION

3

FINANCIAL

9

ENERGY

20

FOOD & BEVERAGE

31

MINING

42

TELECOMMUNICATIONS

53

WHAT YOU'LL FIND IN THIS REPORT

This BENCHMARK REPORT of 50 materiality matrices among 5 key industrial sectors will help you **identify your material aspects**, **benchmark your materiality matrix** with your industry peers or competitors and **get inspiration** for the design of your Sustainability report.

WHAT WILL YOU LEARN ?

- ✓ The key material aspects for 5 major industries: Financial Services, Energy, Food & Beverages, Mining & Telecommunications
- ✓ How your industry peers are assessing their materiality (processes and sources)
- ✓ Diverse design examples of materiality matrices to get inspiration for your own report

WHAT ARE MATERIAL ASPECTS?

Organizations are faced with a wide range of topics on which they could write about in their Sustainability or CSR reports. **Relevant topics** are those that may reasonably be considered important for reflecting the organization's economic, environmental and social impacts, or influencing the decisions of stakeholders, and, therefore, potentially **merit inclusion in the report**.

HOW TO KNOW WHAT IS MATERIAL?

Companies determine materiality for themselves through stakeholder engagement in order to evaluate the importance of economic, environmental, and social impacts.

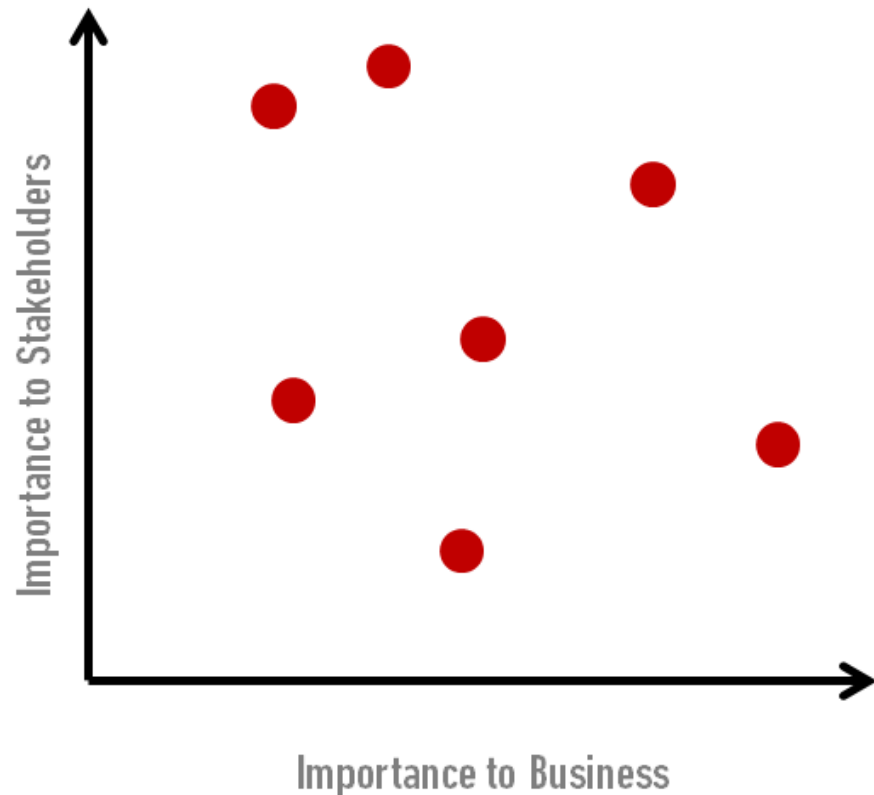
This process is used to **build a materiality matrix**.

A CSR MATERIALITY MATRIX...

“If you do a Materiality Matrix well, then CSR gets a whole lot easier, saleable, profitable and maybe even creative.”

Dwayne Baraka

...plots a **variety of issues along two main axes**: importance to **stakeholders** and importance to the **business**. By triangulating those two main elements, a business can give priority to issues in a way that will mean it meets stakeholder expectations and its own business needs.



**TO HELP YOU WORK ON YOUR NEXT SUSTAINABILITY REPORT,
WE'VE COMPILED THE MOST COMMON MATERIAL ASPECTS
AND BEST MATERIALITY MATRICES
FOR THE 5 FOLLOWING SECTORS:**



Financial



**Energy &
Energy Utilities**



Food & Beverage

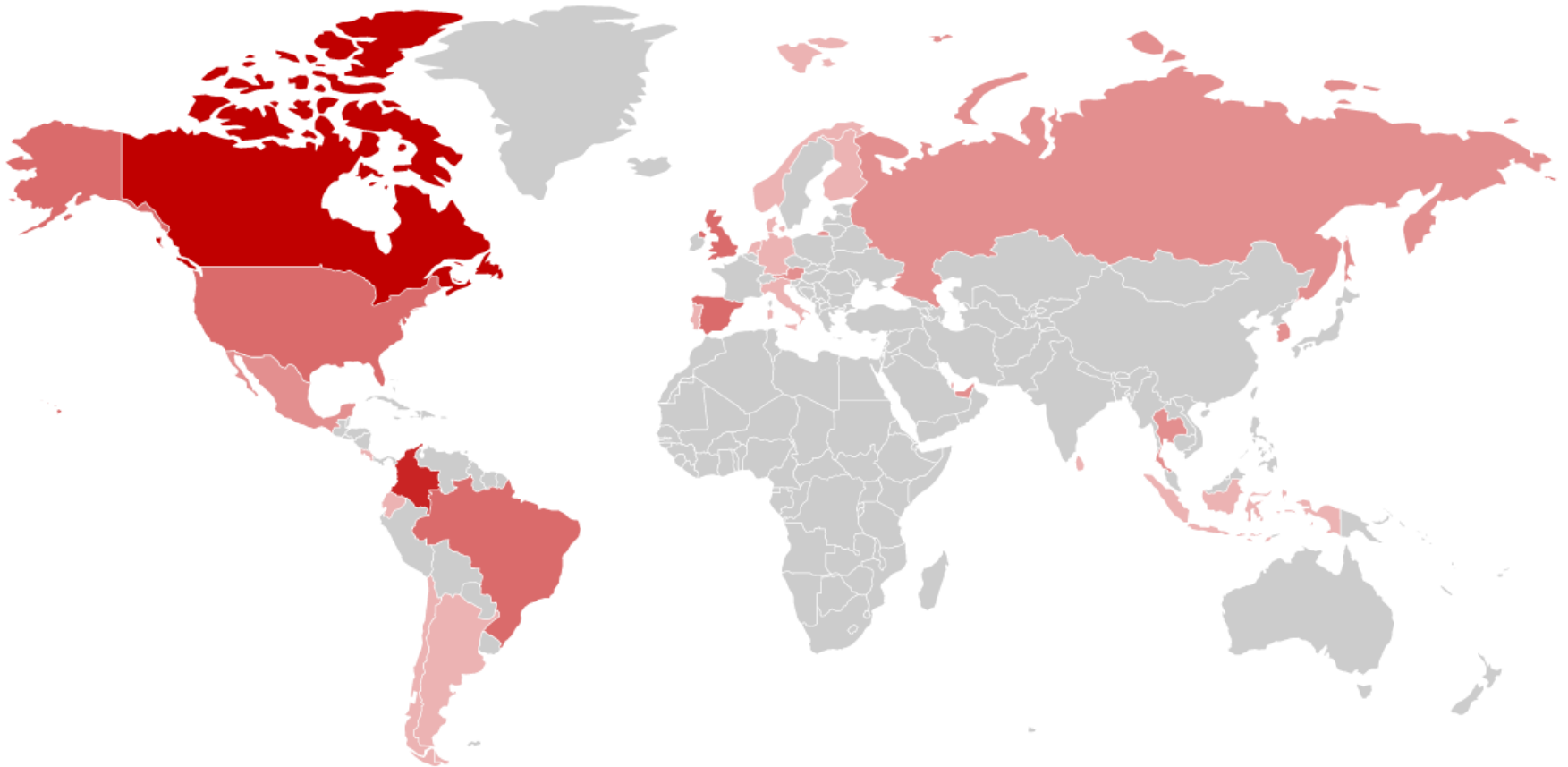


Mining



Telecommunications

THE STUDY INCLUDES REPORTS FROM THE FOLLOWING COUNTRIES:



All the reports presented are GRI-G4 from [GRI database](#) (31/08/2014) and includes a materiality matrix.

WHO IS THIS STUDY USEFUL FOR?



CORPORATE REPORTERS

Discover the material aspects, matrices & processes of your competitors & industry peers.



CSR CONSULTANTS

Learn more about materiality best practices in 5 key industry sectors.



SUSTAINABILITY DESIGNERS

Find design inspiration for the Sustainability reports & materiality matrices of your clients.

Total reports
published in GRI
Database:

2,065

G4 reports published
in GRI Database:

10

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FINANCIAL SERVICES

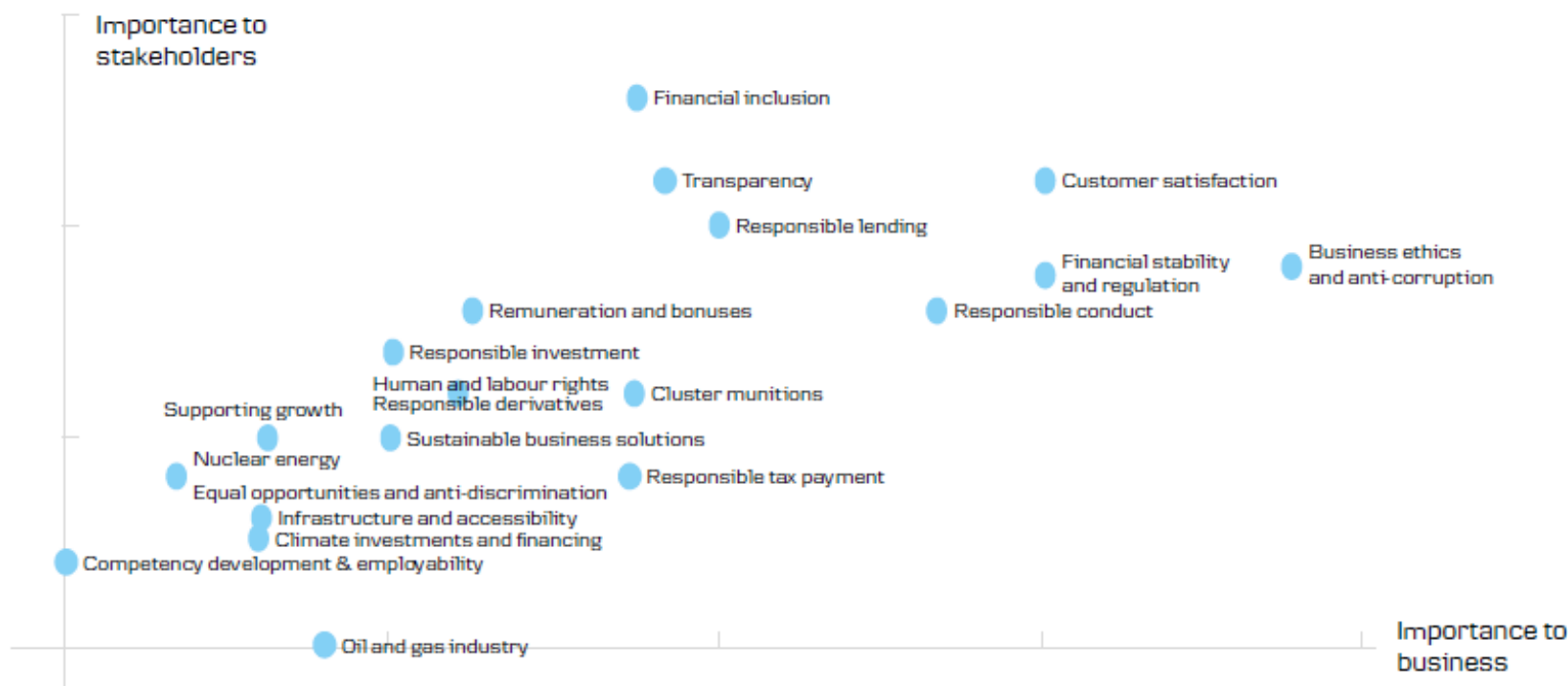
DANSKE BANK GROUP

Denmark

[Corporate Responsibility 2013](#) (GRI-G4, In accordance – Core). References: UNGC, CDP.

Materiality Sources:

Issues addressed by public media, industry and sector benchmarks, matters raised by stakeholders in public debate, internal documents and workshops with key employees.



GRUPO BANCO POPULAR

Spain

[Integrated Report – 2013](#) (GRI-G4, In accordance – Comprehensive, Integrated, GRI Materiality Matters Check). Reference: UNGC.

Materiality Sources:

Relevant public information, comparative study of the sector, opinion of primary experts in the field and internal dialogues with various areas.

↑ Materiality matrix for Banco Popular - 2013



MATERIAL ASPECTS DISTRIBUTED BY AREA OF ACTION

ECONOMIC AREA

- 1 Culture and Corporate Governance
- 2 Compliance and control
- 3 Financial strength
- 4 Risk management
- 5 Change innovation management
- 6 Service focused on customers
- 7 Transparency in commercial relationships
- 8 Quality management
- 9 Commercial strategy for SMEs and self-employed persons
- 10 Commercial strategy for private individuals
- 11 Business diversification
- 12 Management of stakeholders
- 13 Management of the supply chain

SOCIAL AREA

- 14 Management of human capital
- 15 Commercial offer with special social benefits
- 16 Financial inclusion
- 17 Social commitment

ENVIRONMENTAL AREA

- 18 Environmental management
- 19 Commercial offer with a positive environmental impact
- 20 Commitment to the environment

OP-POHJOLA GROUP

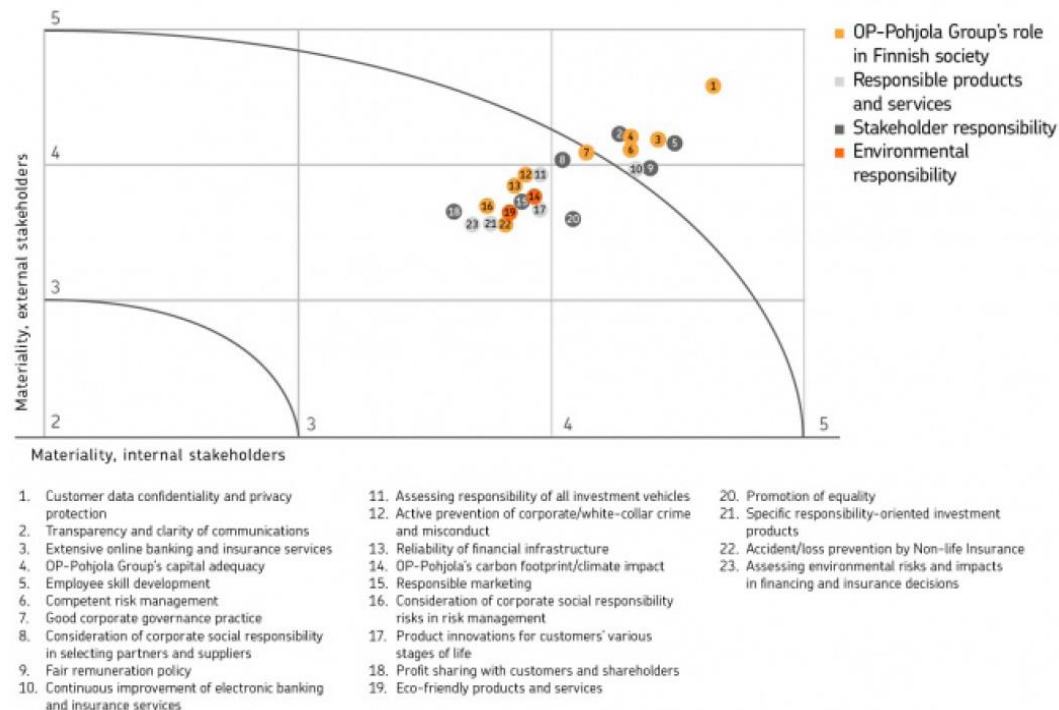
Finland

[Responsibility 2013](#) (GRI – G4, In accordance – Comprehensive, GRI Materiality Matters Check). Reference: UNGC.

Materiality Sources:

Results of materiality analysis 2011, stakeholders online survey (representatives of private and corporate customers, administration, personnel, investors, subcontractors and other external stakeholders).

OP-Pohjola's materiality matrix



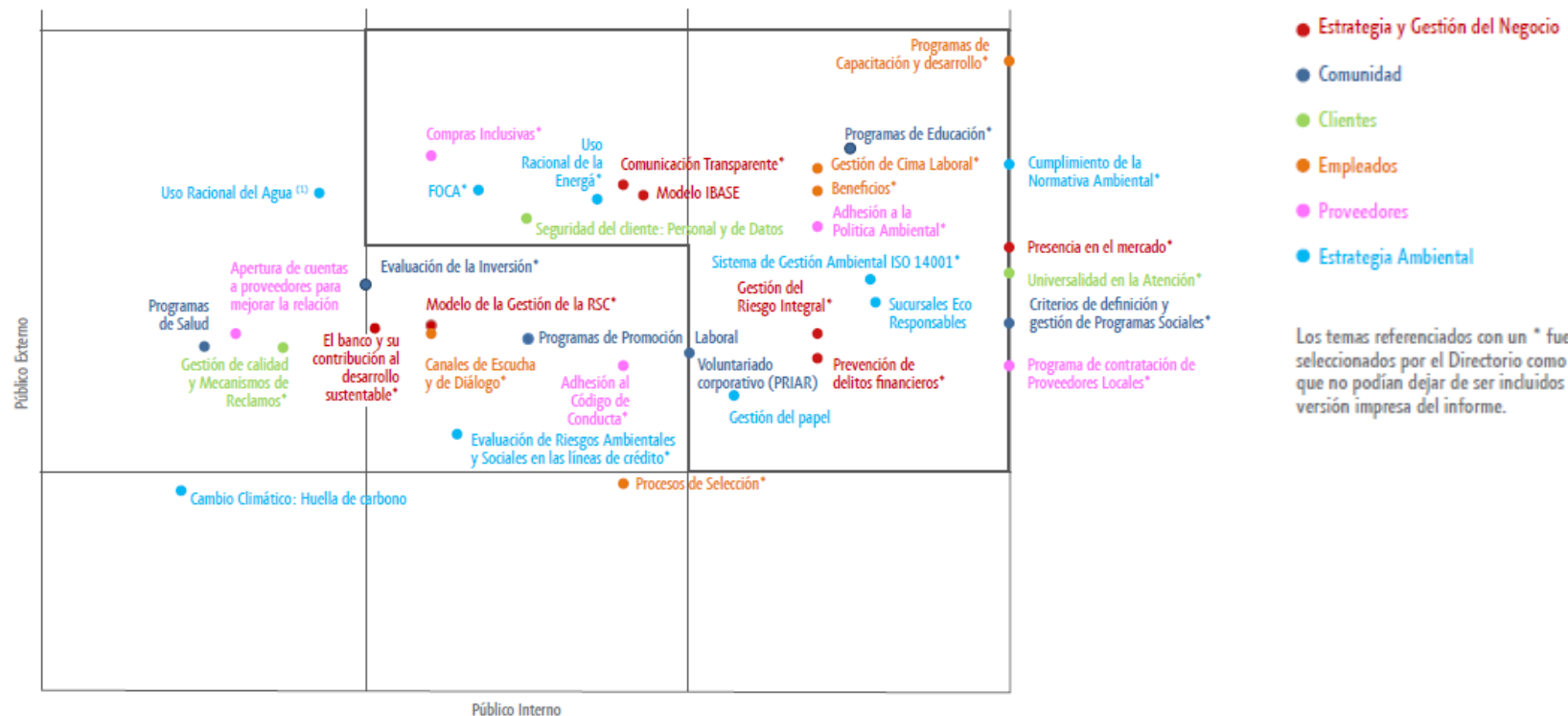
BANCO GALICIA

Argentina

Informe de Sustentabilidad 2013 (GRI – G4, Comprehensive, GRI Materiality Matters Check. References: UNGC, CDP, ISO 26000.

Materiality Sources:

Analysis of strategic issues carried out by the Operational Group, survey conducted of stakeholders' referents (social organizations, specialized journalists, corporate customers, employees and suppliers), Community of Leaders, Bank's strategy, Bank's Principles, Corporate Social Responsibility Management Model and standards and certifications applied to business management.



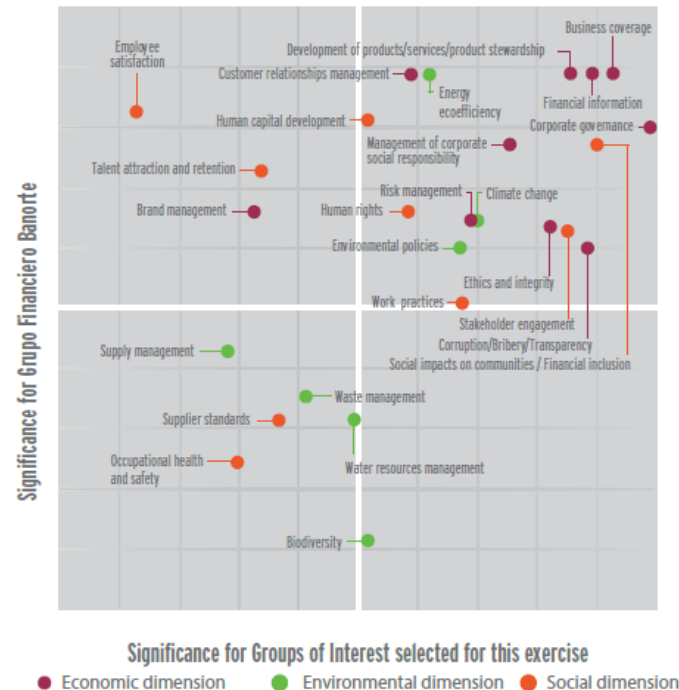
GRUPO FINANCIERO BANORTE

Mexico

[2013 Annual Report](#) (GRI – G4, In accordance – Comprehensive, Integrated, GRI Materiality Matters Check). Reference: UNGC.

Materiality Sources:

Public information of financial institutions, leaders or consultants of society or of the sector, press about sustainability topics in our organization, perception analysis by 8 civil society organizations, analysis of priority topics for investors, information obtained through a series of interviews with senior leadership of strategic areas of our institution.



DINERS CLUB DEL ECUADOR

Ecuador

VII Informe de sustentabilidad 2013 (GRI – G4, Comprehensive, Integrated, Materiality Matters Check). Reference: UNGC.

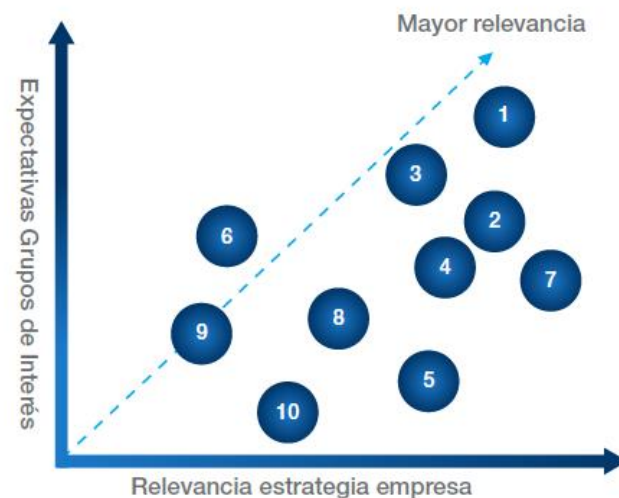
Materiality Sources:

Internal workshops with groups of different levels of employees, surveys to suppliers, partners, commercial establishment and key leaders of society and environmental programs of the bank.

Los resultados de la materialidad se sintetizan en el siguiente cuadro a nivel interno y externo.

Matriz de priorización aspectos materiales

ASUNTOS MATERIALES GRUPOS DE INTERÉS	Fuente de Consulta				Suma	Priorización
	Diálogos	Benchmark	Consulta Interna	Pacto Global		
1 Fortalecer prácticas anticorrupción	1	1	1	1	4	1
2 Cuidar el no sobre endeudamiento	1	1	1	1	4	1
3 Confidencialidad de la información de clientes y socios	1	1	1		3	0.75
4 Monitoreo permanente de calidad y atención de reclamos	1	1	1		3	0.75
5 Aporte financiero a causas sociales como educación, cultura y turismo	1		1	1	3	0.75
6 Reducción huella ambiental	1	1	1	1	3	0.75
7 Desarrollo profesional y personal de nuestros colaboradores	1		1	1	3	0.75
8 Productos y servicios innovadores con responsabilidad social	1		1	1	3	0.75
9 Educación financiera (Comunidad, empleados, socios, etc)	1	1	1		3	0.75
10 Extensión de la sustentabilidad en la cadena de valor	1		1		2	0.5



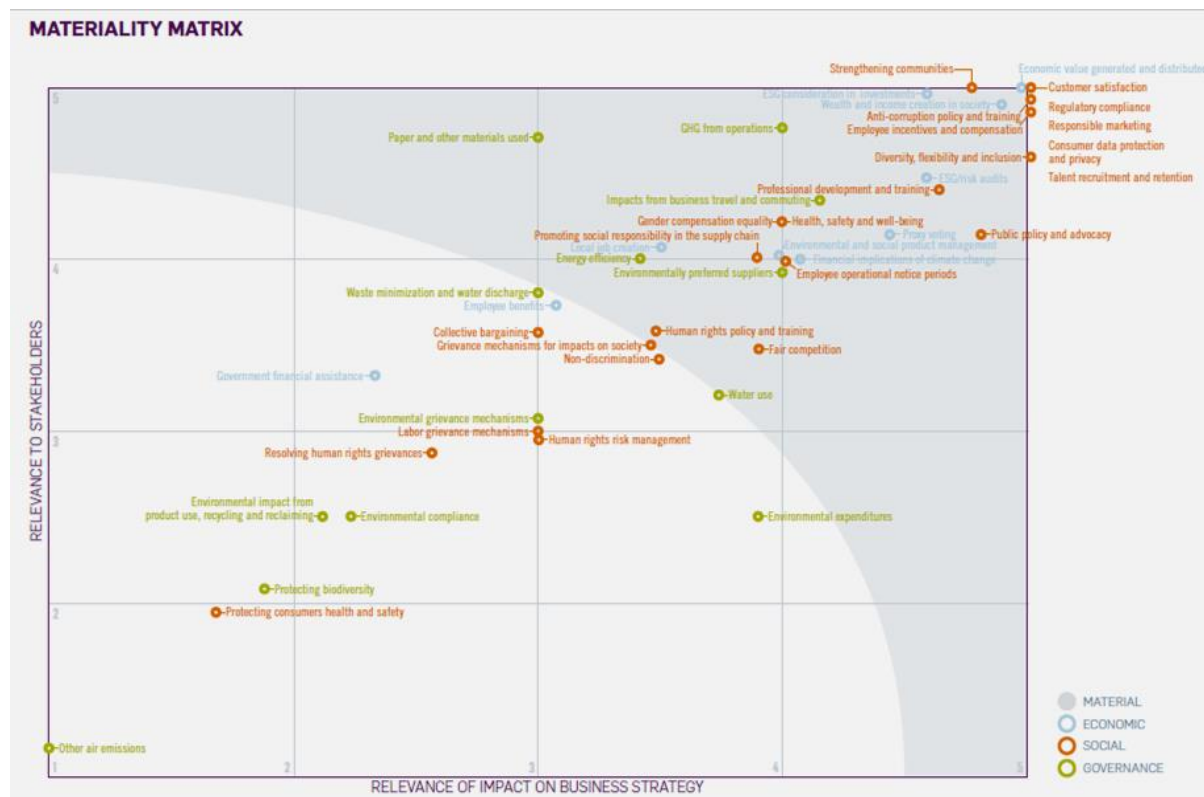
STATE STREET CORPORATION

USA

[Corporate Responsibility Report 2013](#) (GRI – G4, In accordance – Core, GRI Materiality Matters Check). Reference: CDP.

Materiality Sources:

Materiality assessment workshop with the following participants: employees from different areas of operation, representatives from key internal functions, external stakeholders (socially responsible firm, global client, charitable organization...), benchmarking results of peers and competitors.



DGB (THE DAEGU BANK LTD)

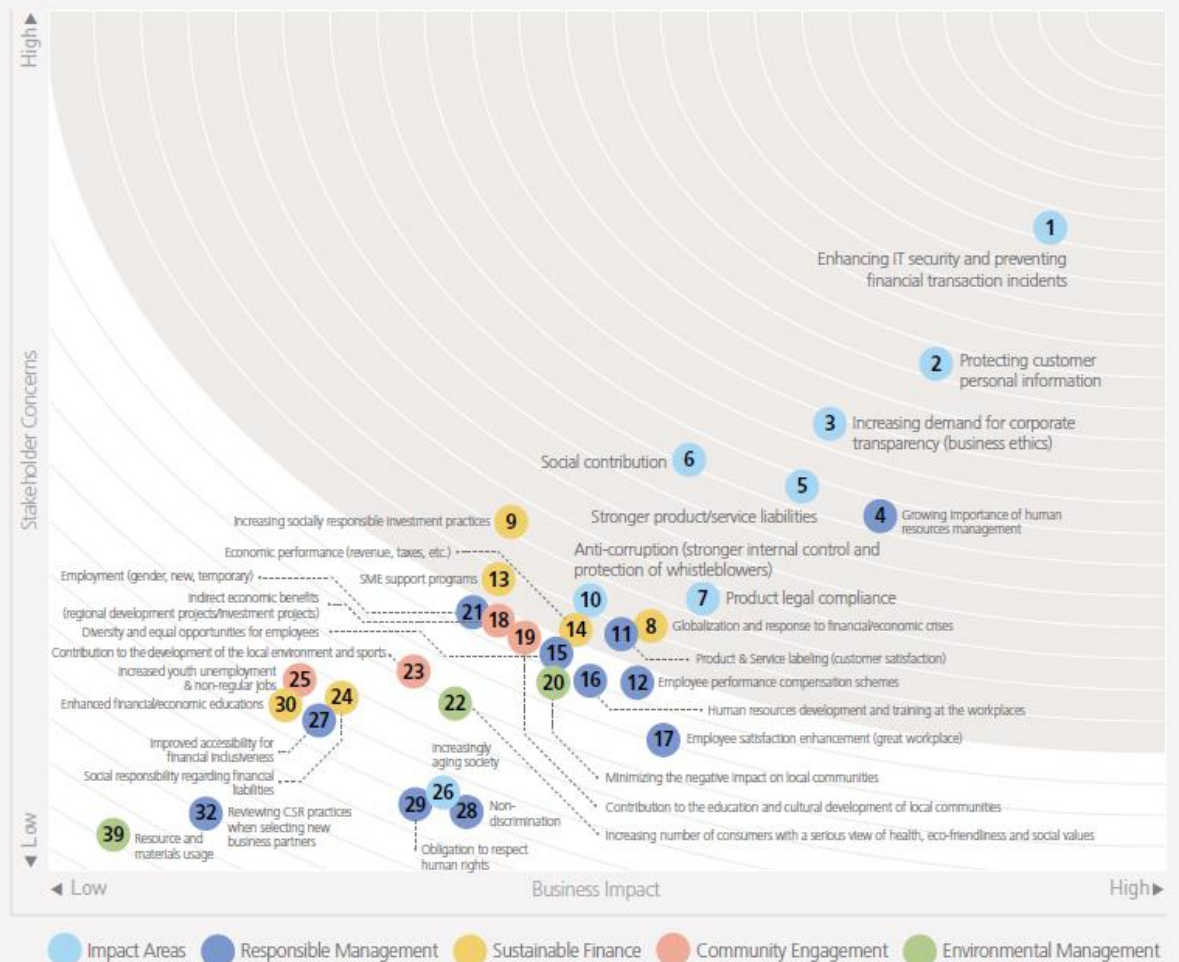
South Korea

[DGB Financial Group 2013-14 Sustainability Report](#) (GRI - G4, In accordance - Comprehensive). References: UNGC, CDP, ISO 26000.

Materiality Sources:

Benchmarking of sustainability reports published by domestic and international financial companies, media analysis, assessment of ISO 2600 Compliance, stakeholder interviews with representatives selected from key stakeholder groups—customers (consumer financing and corporate banking), business partners, local communities, knowledge workers and NGOs—for in-depth interviews), online surveys on group stakeholders, TFT workshop of DGB Financial Group's Sustainability Management Working Council.

DGB Financial Group Material Issues



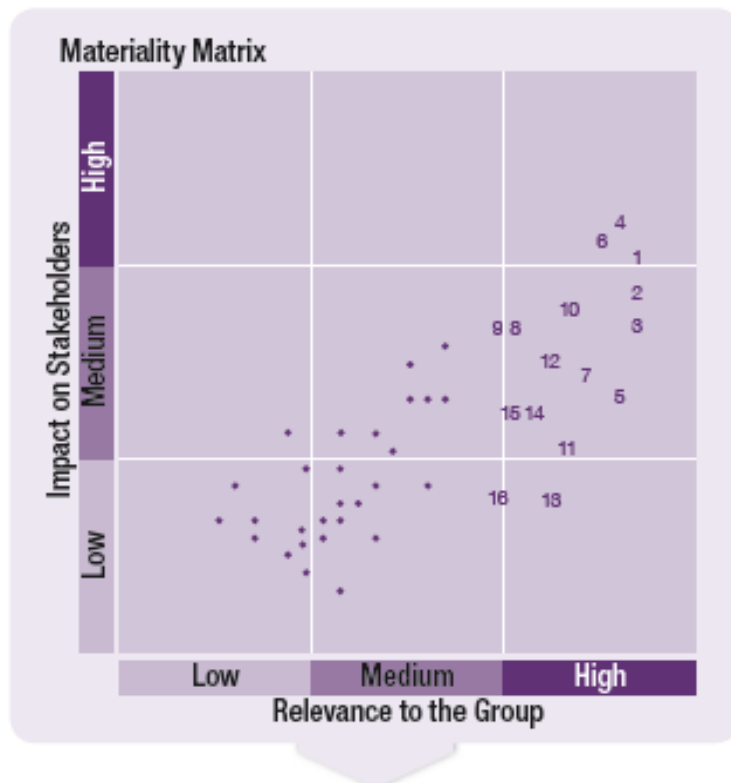
HK EXCHANGES & CLEARING LTD

Hong Kong

[2013 Corporate Social Responsibility Report](#) (GRI – G4, In accordance – Comprehensive, GRI Materiality Matters Check). No reference.

Materiality Sources:

Stakeholders' concerns review, market consultation, assess the materiality of each aspect by division heads in terms of the aspect's relevance to the Group.



Material Aspects according to their level of impact on the Group and its stakeholders G4-19

Material Aspects according to their level of impact on the Group and its stakeholders		Aspect Boundaries									
		G4-18 G4-23									
		Hong Kong and UK									
		Stakeholder Groups									
G4-19		Within HKEx				Outside HKEx					
		G4-20				G4-21					
		A	D	E	I	B	C	F	G	H	J
Marketplace											
1	Compliance with laws and regulations concerning the provision and use of products and services	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
2	Product and service responsibility	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
3	Marketing communication	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
4	Anti-corruption	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
5	Customer privacy	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
6	Economic performance	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
7	Public policy	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
8	Anti-competitive behaviour	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
9	Compliance with laws and regulations	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Workplace											
10	Diversity and equal opportunity	✓	✓	✓	✓	✓	✓		✓	✓	✓
11	Workforce-management relations	✓	✓		✓					✓	✓
12	Equal remuneration for women and men	✓	✓	✓	✓	✓	✓		✓	✓	✓
13	Training and Education	✓	✓	✓	✓	✓				✓	✓
14	Employment	✓	✓	✓	✓	✓	✓		✓	✓	✓
15	Non-discrimination	✓	✓	✓	✓	✓	✓		✓	✓	✓
16	Occupational health and safety	✓	✓	✓	✓	✓	✓		✓	✓	✓

Stakeholder Groups

A Shareholders / Institutional Investors
 B Market regulators
 C Government bodies
 D Listed / potential issuers and market intermediaries
 E Exchange / Clearing Participants / Members, Information Vendors and market participants

F Mainland exchanges, market regulators and authorities and overseas exchanges
 G Investing public, media and analysts
 H NGOs, industry associations, professional bodies and market users
 I Employees
 J Suppliers / business partners

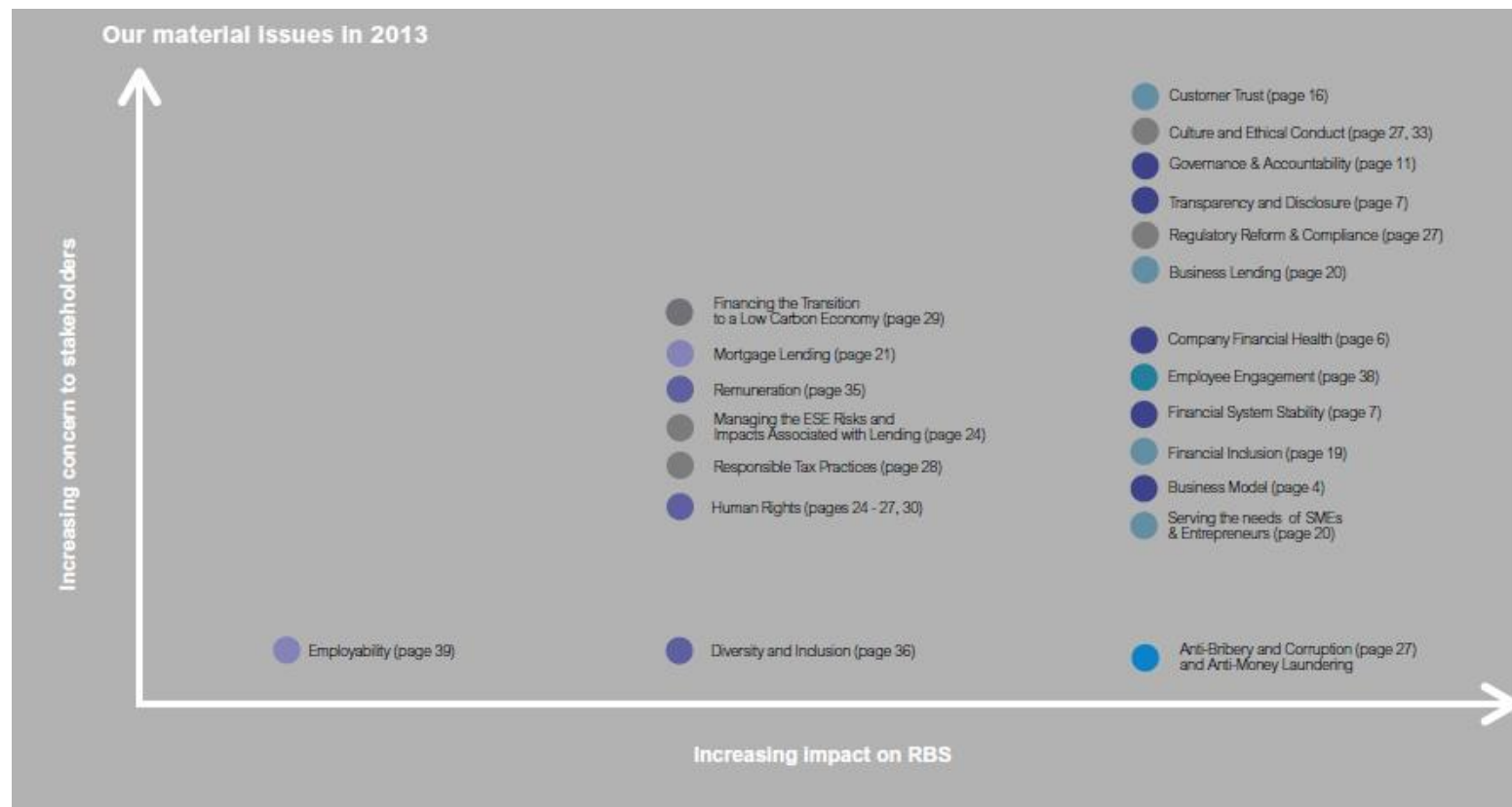
ROYAL BANK OF SCOTLAND GROUP

United Kingdom

[RBS Sustainability Review 2013](#) (GRI – G4, In accordance – Core). References: UNGC, OECD Guidelines.

Materiality Sources:

Interviews with key stakeholder groups, surveys to colleagues (including the Sustainability Committee), media review and an analysis provided by external affairs teams who deal with specific stakeholders on a daily basis.



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Total reports
published in
GRI Database:

1,431 (Energy)

1,093 (Energy Utilities)

G4 reports published
in GRI Database:

30 (Energy)

18 (Energy Utilities)

ENERGY & ENERGY UTILITIES

MASDAR

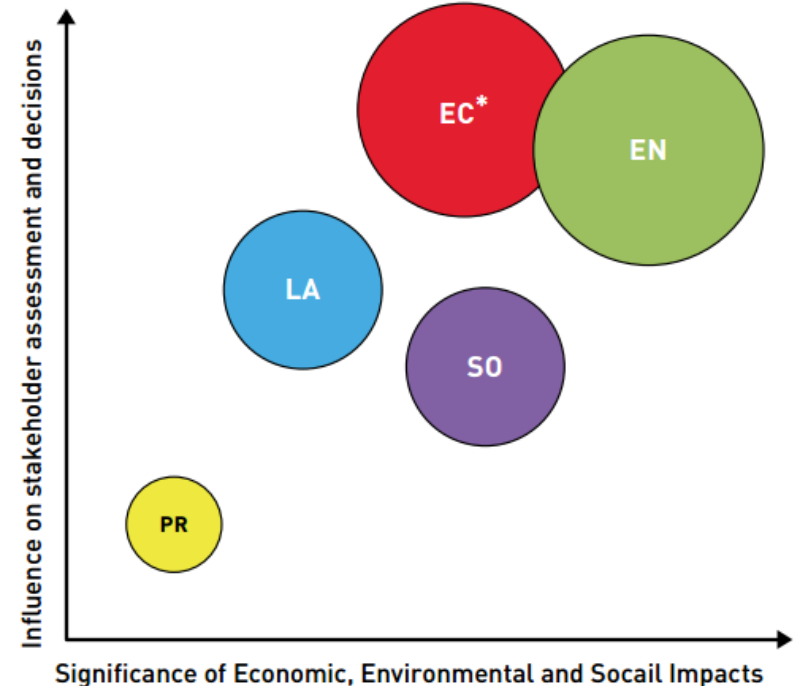
United Arab Emirates

[Sustainability Report 2013](#) (GRI-G4, In accordance – Core, GRI Materiality Matters Check). No reference.

Materiality Sources:

Sustainability Report Engagement Workshop during the World Future Energy Summit, different public forums and events to discuss with stakeholders, Employee Engagement Day, online portal for stakeholders to discuss business engagements.

High Materiality	Masdar Corporate				Masdar Business Units and Affiliates									
Low Materiality														
Outside of Reporting Boundary for 2013 report														
Material Aspects	Procurement & Finance	Human Resources	Facilities Management	Sustainability & QHSE	Masdar Institute	Masdar City	New Ventures	Masdar Capital	Clean Energy					
									EMIC	Masdar pv	Shams Power Co.	Torresol	London Array	
Masdar Ownership Percentage									50%	100%	60%	40%	20%	
Economic														
Economic Performance														
Market Presence														
Indirect Economic Impacts														
Procurement Practices														
Environmental														
Materials														
Energy														
Water														
Biodiversity														
Emissions														
Effluents and Waste														
Compliance														
Transport														
Supplier Environmental Assessment														
Environmental Grievance Mechanisms														



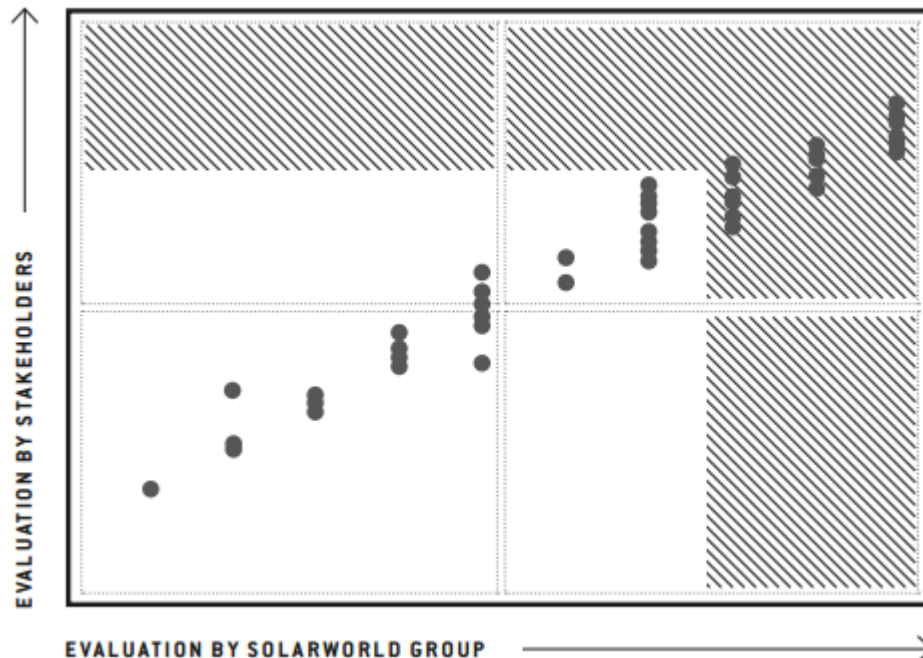
SOLAR WORLD

Germany

[Annual Group Report 2013](#) (GRI-G4, In accordance – Comprehensive). References: CDP, UNGC.

Materiality Sources:

Internal & external assessment of stakeholders through continuous contact, surveys of the Management Board and Sustainability expert panel, results from previous years, Interviews with selected experts.



Aspects/Themes	Total Stakeholder	Total SOLARWORLD
Economic Performance	8.7	10
Market Presence	6.2	8
Indirect Economic Impacts	4.5	2
Procurement	6.3	9
Materials	5.4	10
Energy	5.1	8
Water	4.0	8
Biodiversity	4.1	3
Emissions	4.4	5
Effluents and Waste	4.5	7
Products and Services	5.6	4
Environmental Compliance	5.7	5
Transport	4.7	7
Overall	3.8	4

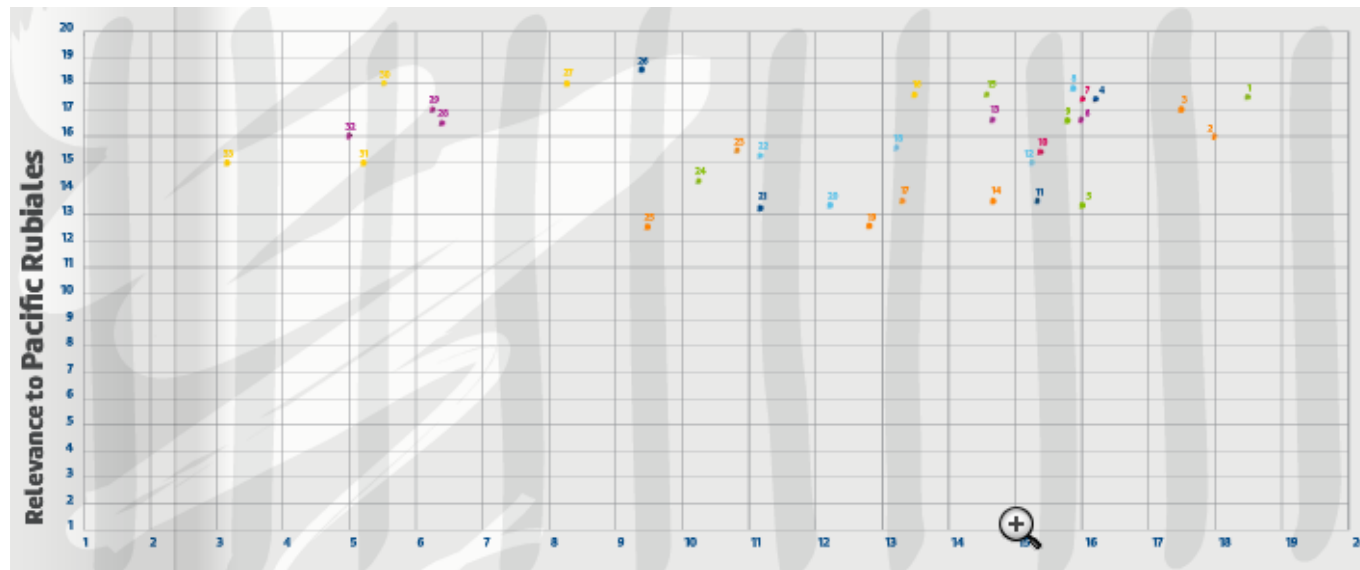
FUNDACION PACIFIC RUBIALES

Colombia

[Annual & Sustainability Report 2013](#) (GRI-G4, In accordance – Comprehensive, GRI Materiality Matters Check). Reference: UNGC.

Materiality Sources:

Continuous dialogue with internal & external stakeholders, global survey in 2013 on the perceived importance & management of the issues in Sustainability model.



- 1 Comprehensive water management.
- 2 Anti-corruption.
- 3 Business Ethics and Compliance.
- 4 Competitiveness.
- 5 Energy and emissions.
- 6 Selection and retention of human talent.
- 7 Management and development of suppliers and contractors.
- 8 Gender equality.
- 9 Biodiversity.
- 10 Purchase of local goods and services.
- 11 Education.
- 12 Right of association.

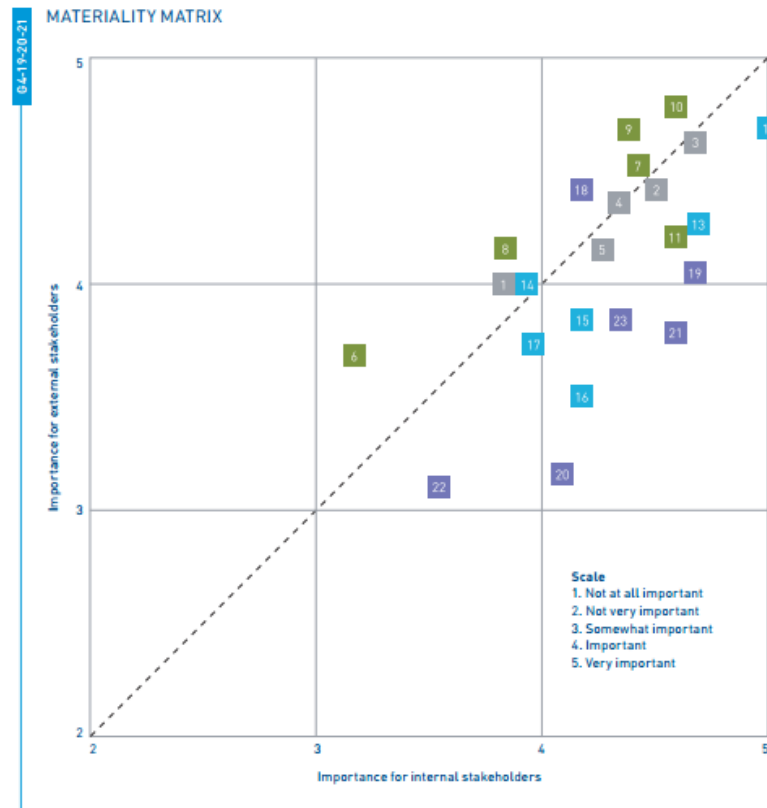
GAZ METRO

Canada

[2013 Sustainability Report](#) (GRI-G4, In accordance – Core, GRI Materiality Matters Check). No reference.

Materiality Sources:

Evaluation of key issues by 12 members of the Sustainable Development Committee, suggestions by external stakeholders.



Legend¹⁰



GOVERNANCE ISSUES

1. Socially responsible procurement
2. Collaborating and consulting with stakeholders
3. Legal compliance
4. Social acceptability of the product
5. Communication and reporting



ENVIRONMENTAL ISSUES

6. Internal energy consumption
7. Management of impact of the gas network
8. Internal waste management
9. GHG management
10. Leaks and spills
11. Energy efficiency



SOCIAL ISSUES

12. Safety of the gas network
13. Employee health and safety
14. Training and skills development
15. Work environment
16. Succession management
17. Community involvement



ECONOMIC ISSUES

18. Research and development
19. Gas procurement
20. Growth and development
21. Customer satisfaction
22. Price of natural gas
23. Regulatory and legislative constraints

The issues in bold in the materiality matrix graph are those that received a score over 4 (important), both internally and externally.

ROSENERGOATOM

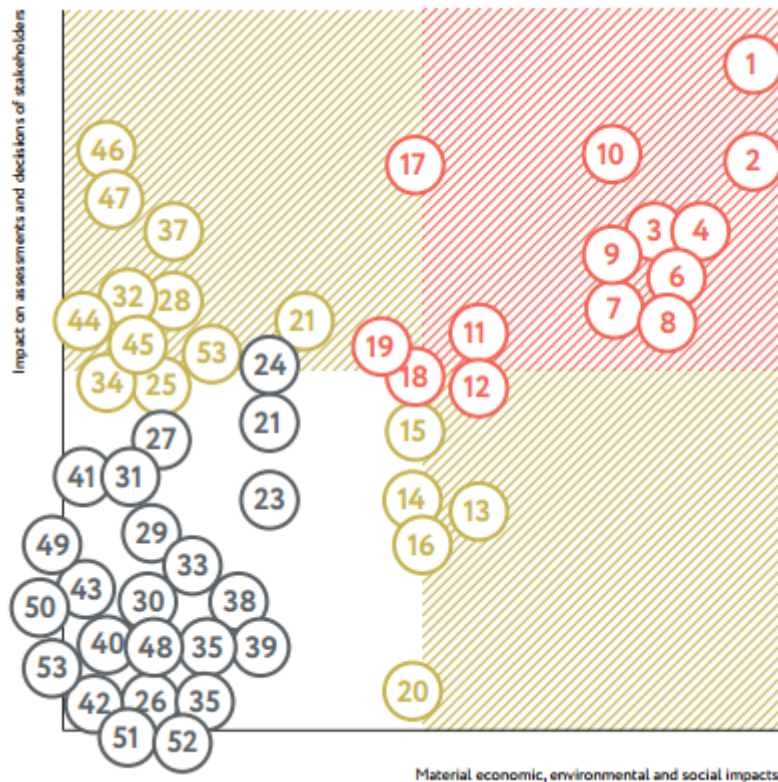
Russia

[2013 Annual Report](#) (GRI-G4, Integrated, In accordance – Core). References: AA1000, IIRC, Russian Local Reporting Regulation.

Materiality Sources:

Survey among representatives of stakeholders and top management.

1. NPP safe operation[®]
2. Economic performance
3. Occupational diseases and safety
4. Personnel training and coaching
5. Safety approach
6. Reliability of electricity supplies to consumers[®]
7. Emissions
8. Compliance with requirements (environment)
9. Anti-corruption
10. Public acceptance[®]
11. Market presence
12. Power
13. Industrial waste and sewage
14. Procurement practices
15. Employment
16. Manager-employee relationship
17. Public policy
18. Compliance with requirements (society)
19. Consumer health and safety
20. Compliance with requirements (products)



M POWER

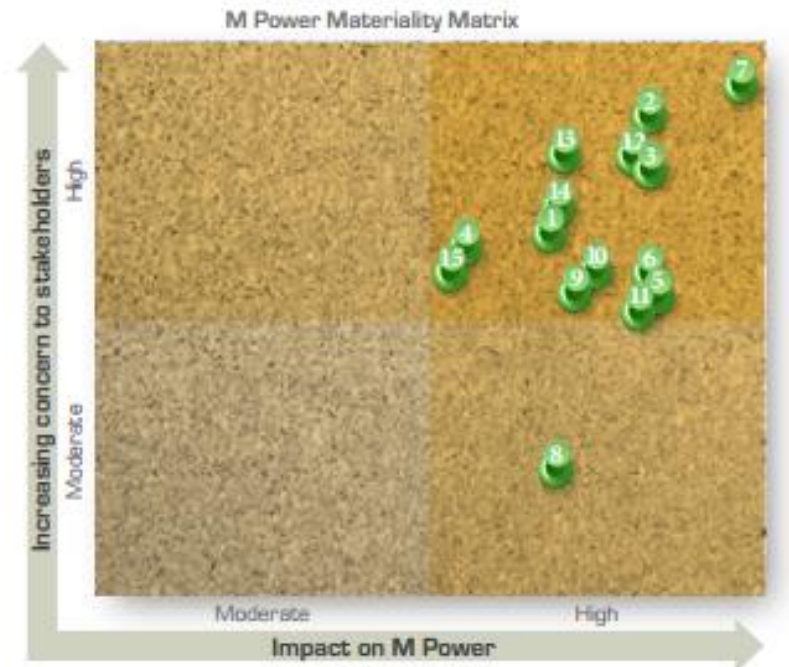
Qatar

[2013 Sustainability Report](#) (GRI-G4, In accordance – Core, GRI Materiality Matters Check). References: QNV, IPIEGA.

Materiality Sources:

Review and update of material aspects identified in previous reports, analysis of Qatar's energy and industry sectors' key challenges, use of the national plan QNV 2013, NDS 2011-2016 and the SDIR program.

- | | |
|---|--|
| 1 Climate change mitigation | 9 Training and development |
| 2 Efficient Power | 10 Employee retention |
| 3 Reliable power | 11 Human rights |
| 4 Resource optimisation | 12 Strong and stable financial performance |
| 5 Waste management | 13 Good Governance |
| 6 Employees and contractors health and safety | 14 Support national strategies |
| 7 Plant safety | 15 Stakeholders engagement |
| 8 Workforce diversity and equal opportunity | |



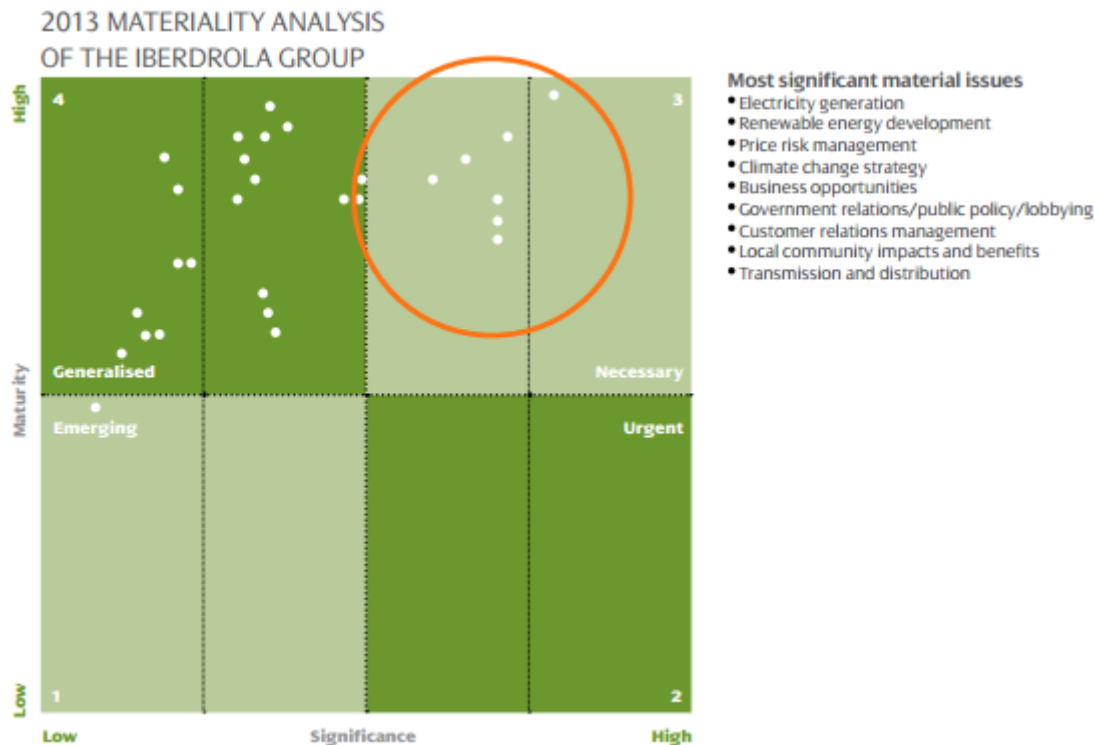
IBERDROLA

Spain

[Sustainability Report 2013](#) (GRI-G4, In accordance – Core). References: CDP, OECD, UNGC.

Materiality Sources:

Review and update of material aspects identified in previous reports, use of GRI, CDP & Dow Jones Sustainability Index's methodologies, analysis conducted by an external independent firm.



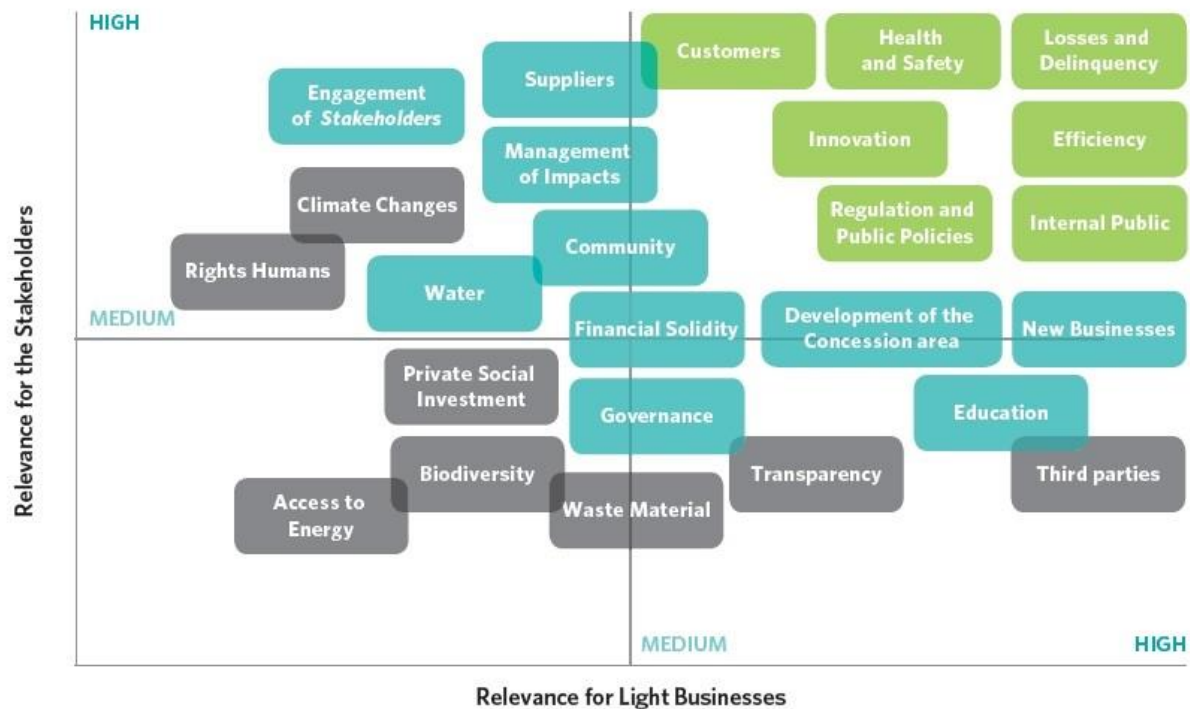
LIGHT

Brazil

[Relatorio de Sustentabilidade 2013](#) (GRI-G4, In accordance – Comprehensive, GRI Materiality Matters Check). References: CDP, UNGC.

Materiality Sources:

Dynamic workshops with stakeholders: academy, associations and class entities, customers, community, financial, suppliers, press, public authorities and regulatory organizations.



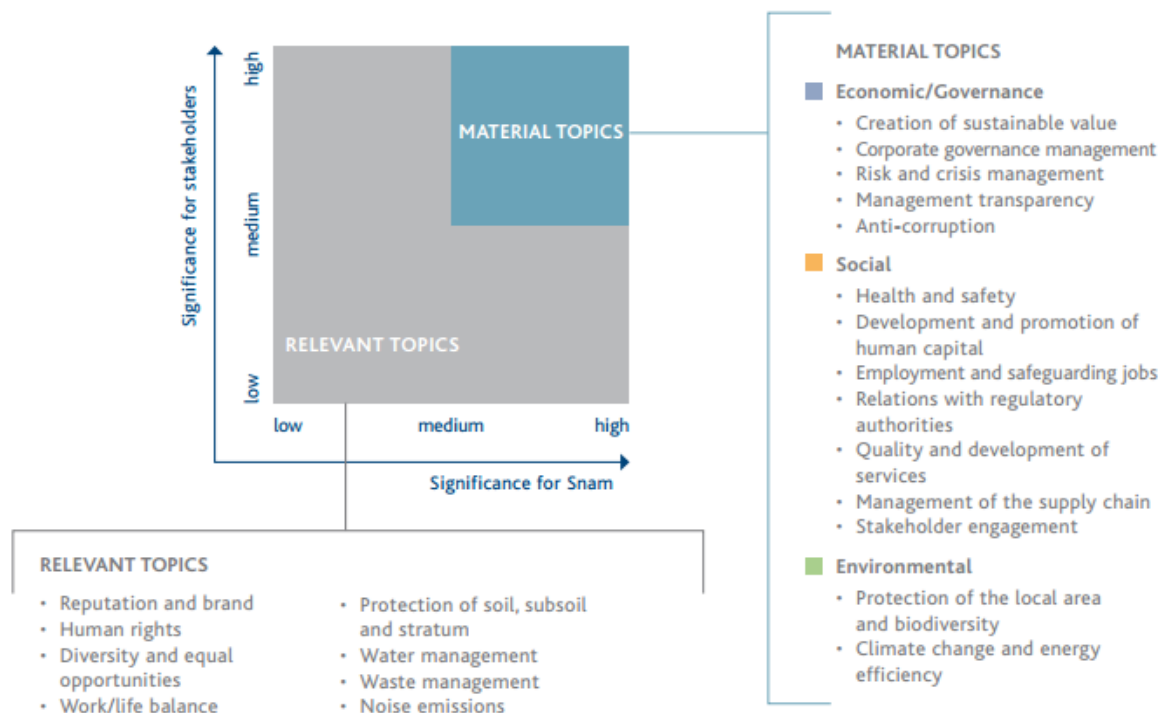
SNAM

Italy

[2013 Sustainability Report](#) (GRI-G4, In accordance – Core, GRI Materiality Matters Check). Reference: UNGC.

Materiality Sources:

Review of material aspects identified in previous reports and by the GRI & ISO 26000, analysis of the public opinion & pressures on the company and the perception of key topics by external stakeholders, interviews of managers of various internal departments.



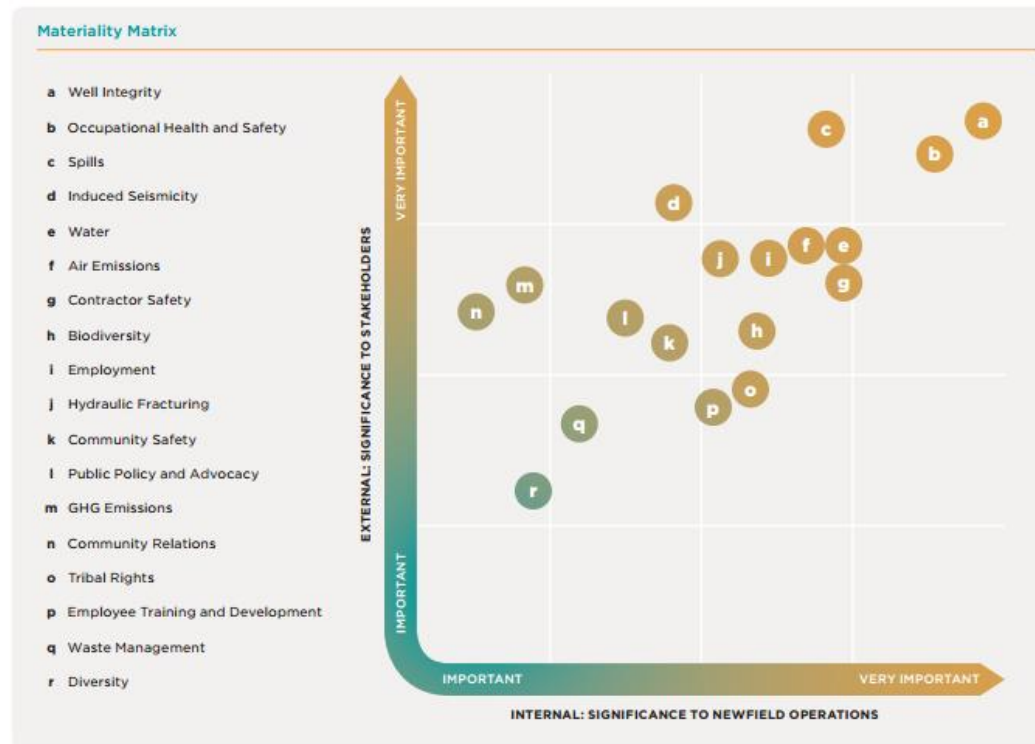
NEWFIELD EXPLORATION

USA

[2013 Corporate Responsibility Report](#) (GRI-G4, In accordance – Core). Reference: CDP.

Materiality Sources:

External Advisory Group comprised of key stakeholder groups with regular phone and in-person meetings, survey of Newfield Management, external advisors, peers & leading voluntary reporting standards., validation by internal CRSC and External Advisory Group.



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Total reports
published in GRI
Database:

1,141

G4 reports published
in GRI Database:

17

FOOD & BEVERAGE

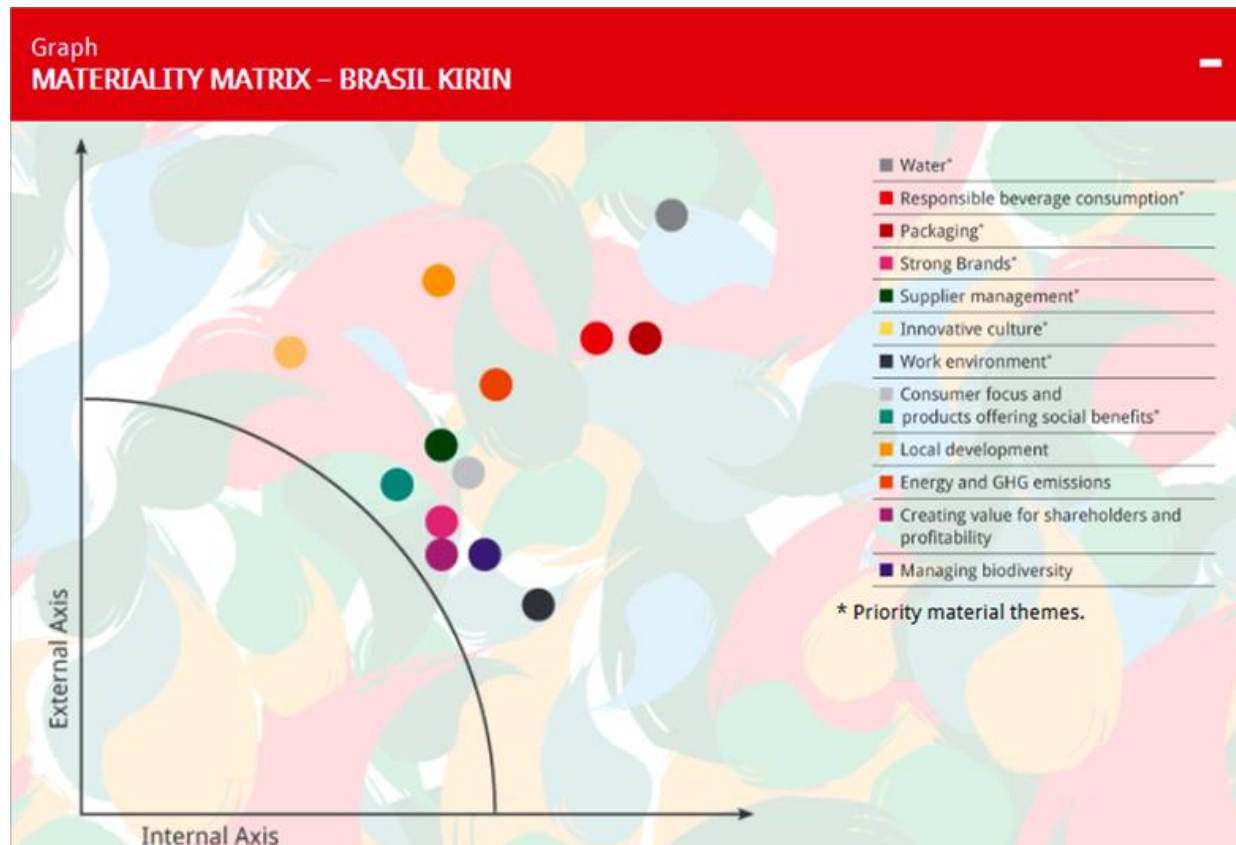
BRASIL KIRIN

Brazil

[2013 Sustainability Report](#) (GRI - G4, In accordance – Core, GRI Materiality Matters Check). Reference: CDP.

Materiality Sources:

Two panels (suppliers and sustainability professionals), online questionnaire with stakeholder groups (customers, suppliers, opinion formers, NGOs, academics, consumers, Devassa franchisees, Brasil Kirin senior managers and employees), and analysis of secondary sources (internal documents, policies and strategic directives, impact studies and industry assessments, among others).



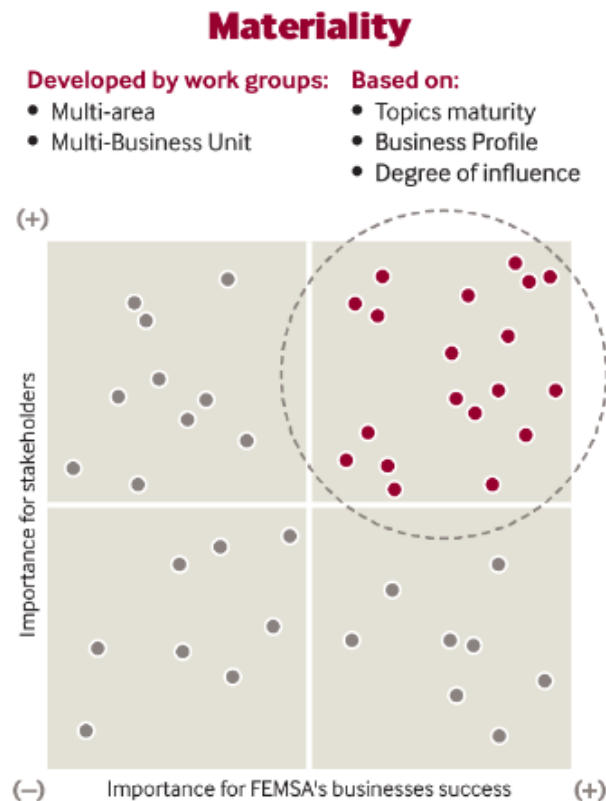
FEMSA

Mexico

Sustainability Report 2013 (GRI - G4, In accordance – Comprehensive, GRI Materiality Matters Check). No reference.

Materiality Sources:

Review of internal processes and experts' dialogue, 40 internal interviews, 24 interviews with stakeholders and best practices' analysis.



Pillar



Action Area

Culture and Values

Culture and Values

Training and Development

Safety and health in the workplace

Compensation

Training and development

Comprehensive Development

Comprehensive development

Water

Water management

Energy

Energy usage

Transportation and logistics environmental impact

Waste and Recycling

Packaging and recycling

Waste

Healthy Lifestyles

Nutrition and physical activity

Community Development

Marketing and responsible communication

Sustainable products / services offering

Local environmental impact

Environmental safety

Social well-being in communities

Sustainable Sourcing

Supplier development

Suppliers' environmental impact

Suppliers' labor rights and working conditions



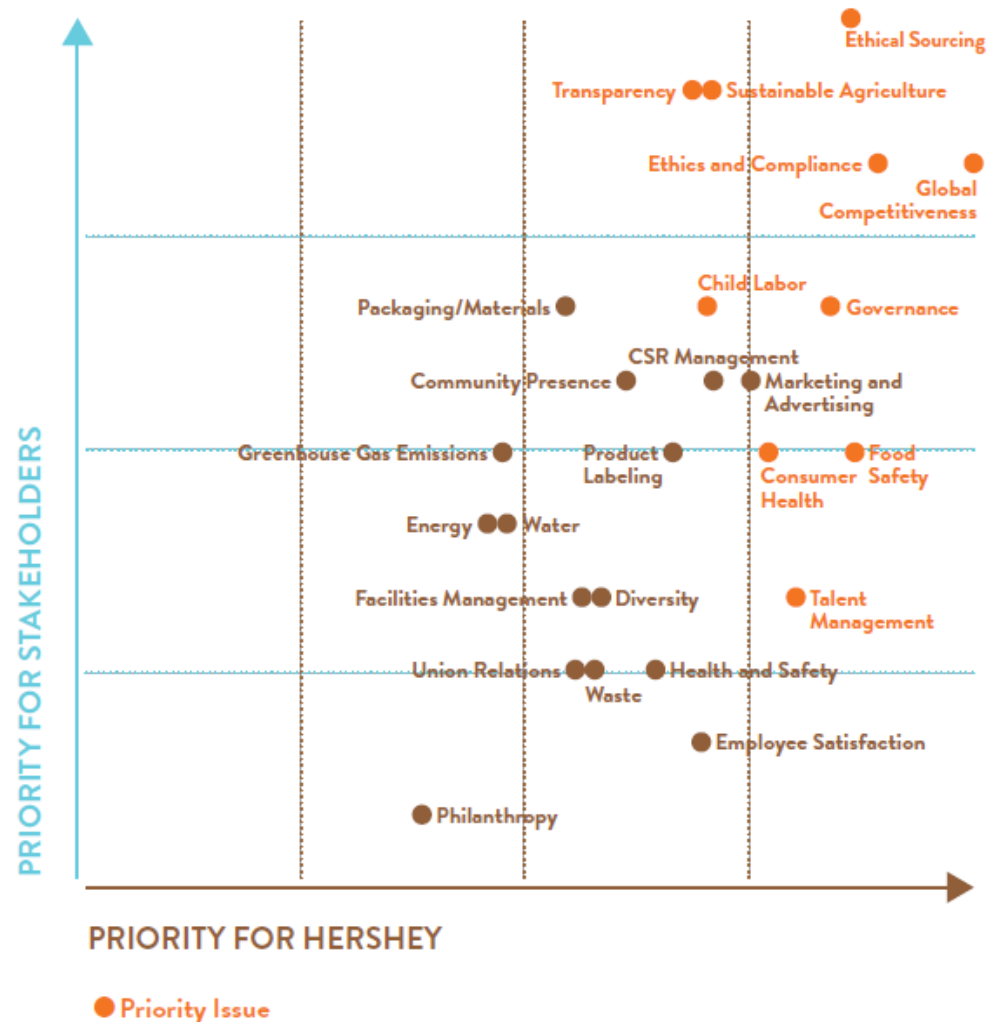
HERSHEY'S

USA

2013 Corporate Social Responsibility Report (GRI - G4, In accordance – Core). Reference: OECD Guidelines.

Materiality Sources:

Reevaluation of the priority issues presented in 2011 CSR report, insights from direct stakeholder engagement, analysis of a variety of sources (investor and customer inquiries, questionnaires from ratings and rankings organizations, industry/trade association white papers, peer reports and analyses, policies and regulatory guidance, and employee comments and surveys) and internal interviews with managers and executives



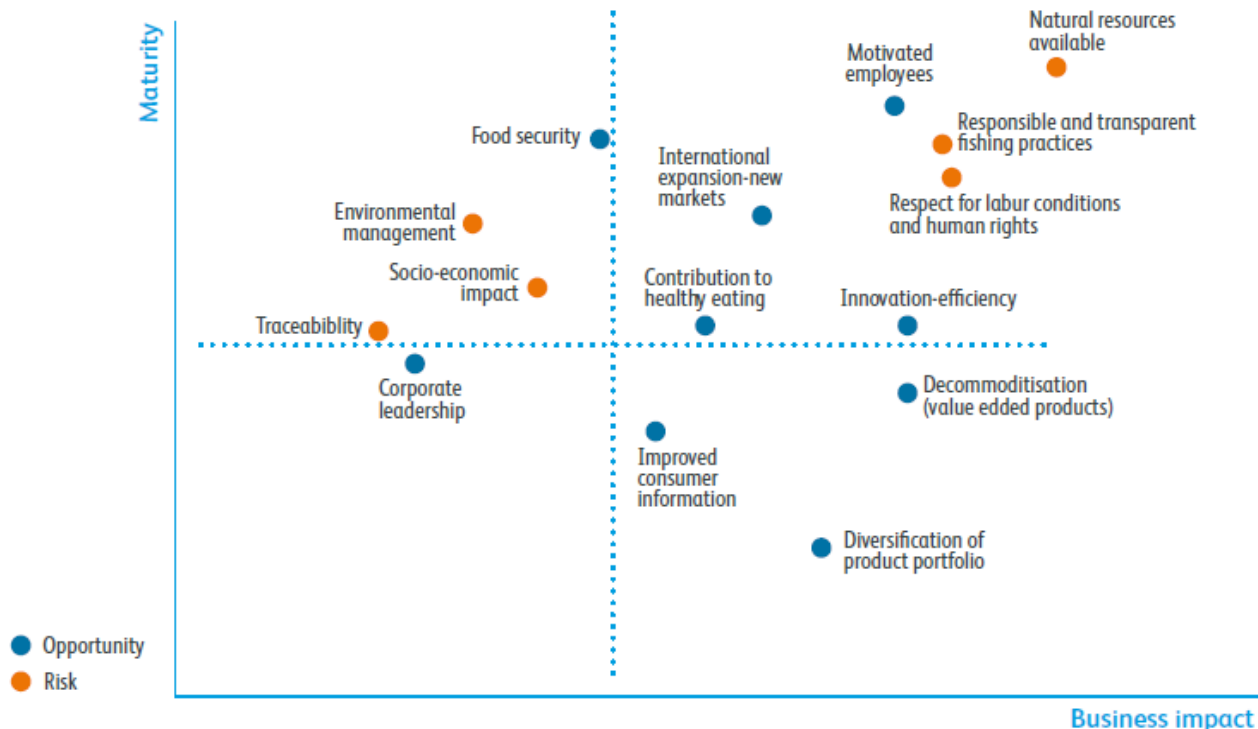
GRUPO CALVO

Spain

Grupo Calvo Corporate Report 2012-13 (GRI – G4, In accordance – Core, GRI Materiality Matters Check). No reference.

Materiality Sources:

Questionnaire of area managers, dialogues with important stakeholders for the Company (scientific, industry-specific, social, environmental, and consumer organisations), risk map drawn up by an independent consultancy and public opinion's validation of benchmark opinion leaders.



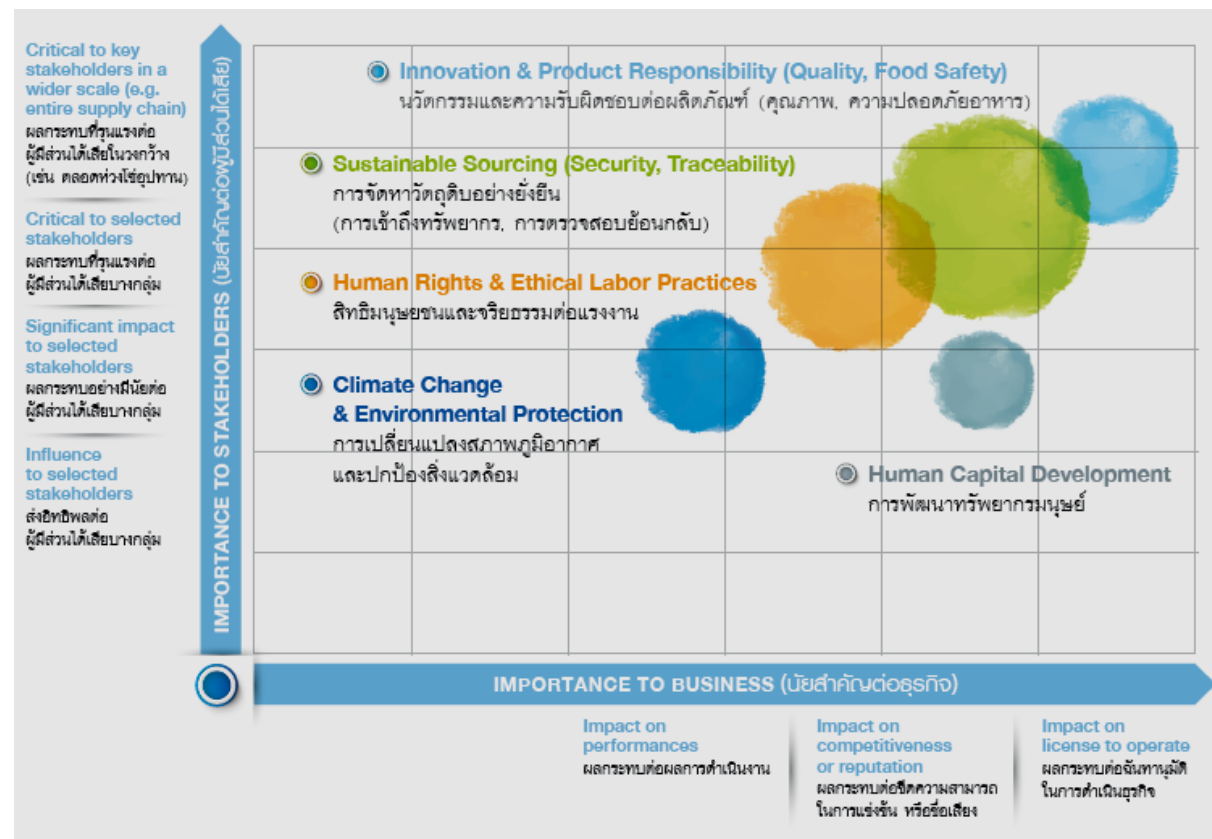
THAI UNION FROZEN

Thailand

Sustainability Report 2013 (GRI - G4, In accordance – Comprehensive). Reference: UNGC.

Materiality Sources:

Consultation with the management team with rich experiences in seafood and related businesses, wide range of expertise/professionalism, and accumulative exposures to diverse groups of stakeholders across the world and corporate risk profile.



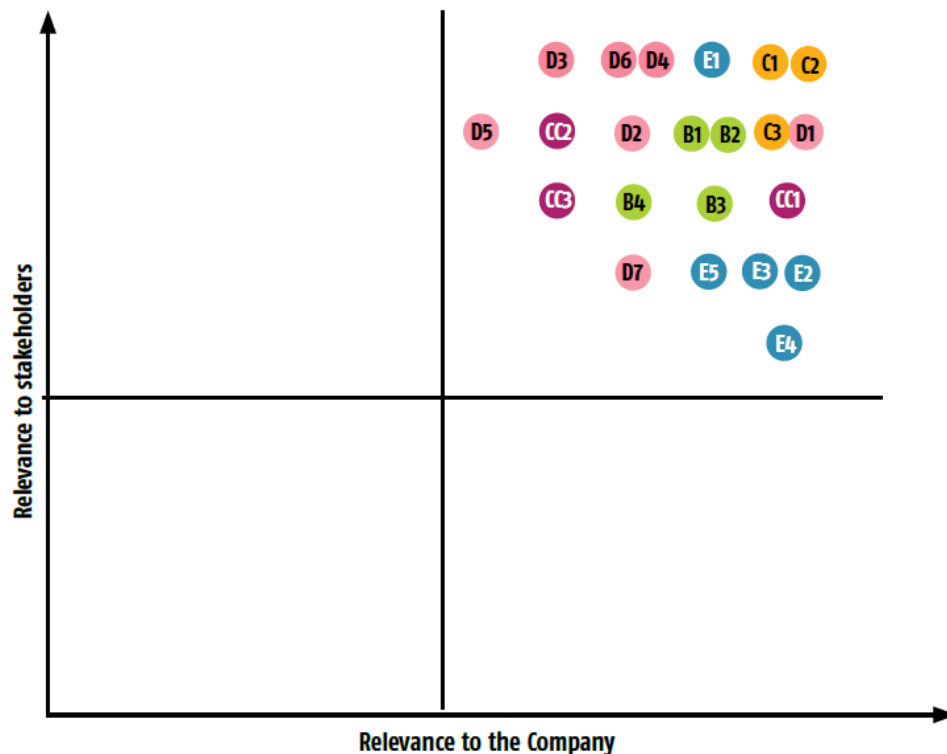
COLOMBINA CORPORATE GROUP

Colombia

Sustainability Report 2013 (GRI - G4, In accordance – Core). Reference: UNGC.

Materiality Sources:

Evaluation of RobecoSAM, external diagnosis, 5 dialogues with stakeholders, consumers and providers, organizational climate survey applied to employees, meetings with wholesale customers, feedback from stakeholders on ethical management and environmental practices and working groups with the leaders in the sustainability committees.



ECOLOGIC BALANCE

- B1 Efficient water usage
- B2 Climate change management
- B3 Energy efficiency
- B4 Management and waste reduction

SOCIAL DEVELOPMENT AND PROMOTION OF COMPETITIVENESS

- D1 Development of early childhood
- D2 Generation of life choices for youth in the communities where we operate
- D3 Support of social welfare institutions
- D4 Development of competitiveness - Big Brother
- D5 Certification of suppliers
- D6 Contractors hiring process
- D7 Logistics and transport

OUR EMPLOYEES

- C1 Organizational development
- C2 Labor welfare and work conditions
- C3 Health and safety of the employees

CLIENT AND CONSUMER SATISFACTION

- CC1 Quality, transparency and nutrition
- CC2 training to customers and consumers.
- CC3 respect the rights of consumers

ECONOMIC EFFICIENCY AND CONTINUED GROWTH

- E1 create long-term value for shareholders
- E2 Corporate government
- E3 Ethical commitment
- E4 Business risk evaluations - Contingency Plan
- E5 Transparency on the satisfaction of obligations with the State

DIAGEO

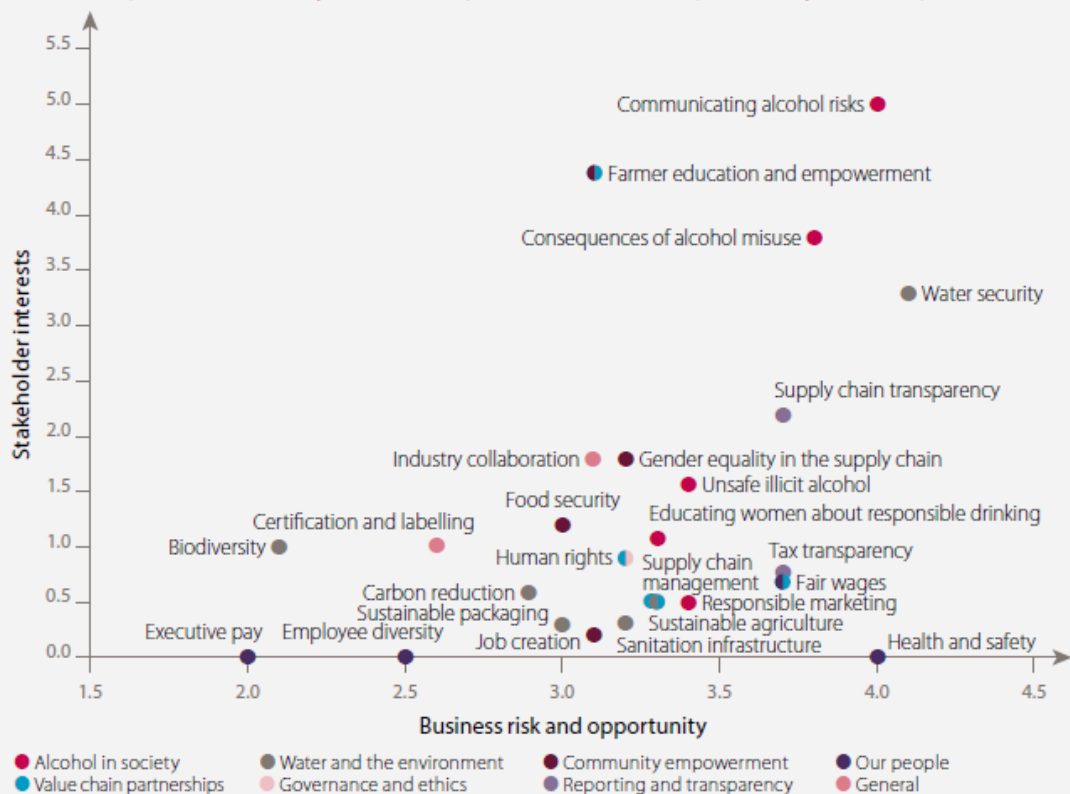
United Kingdom

Sustainability & Responsibility Performance Addendum to the Annual Report 2014 (GRI - G4, GRI - G4 Undeclared) References: UNGC, CDP.

Materiality Sources:

Stakeholder consultation and internal analysis.

Materiality matrix (a comparative analysis of sustainability and responsibility interests)



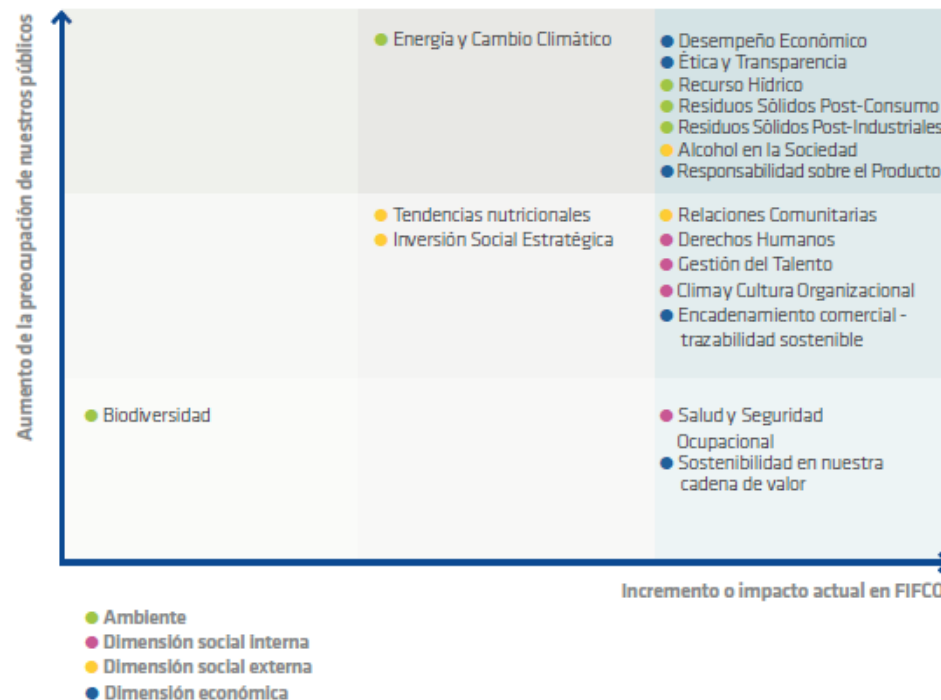
FLORIDA ICE & FARM

Costa Rica

Reporte de Sostenibilidad 2013 (GRI - G4, In accordance – Core, GRI Materiality Matters Check). No reference.

Materiality Sources:

Strategic Plan, public consultation, consultation process involving different areas and relevant business units, interviews with directors, middle managers and other key leaders.



*Los aspectos materiales identificados abarcan las Unidades Estratégicas de Negocio de mayor relevancia e impacto dentro de la operación de FIFCO.

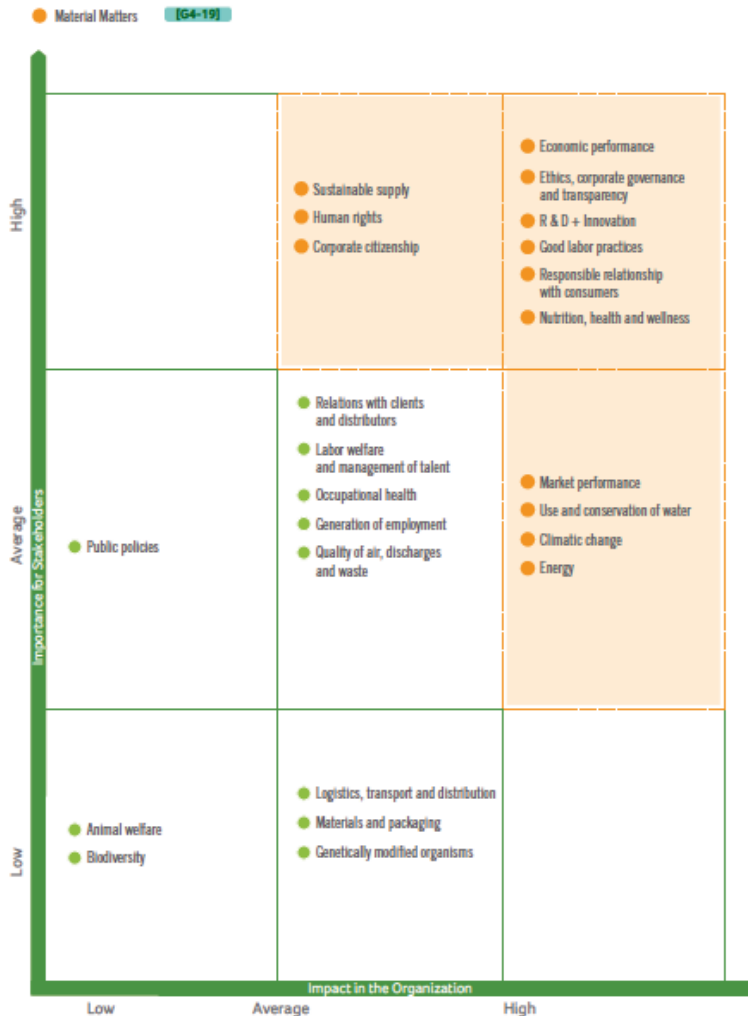
GRUPO NUTRESA

Colombia

2013 Sustainability Report (GRI - G4, In accordance – Core, GRI Materiality Matters Check). Reference: UNGC.

Materiality Sources:

Analysis of food-sector trends, Organization's strategy, opinion of stakeholders, sustainability reports of industry peers, DJSI questionnaire, GRI G4, RobecoSAM Yearbook and NGO campaigns, direct consultations.



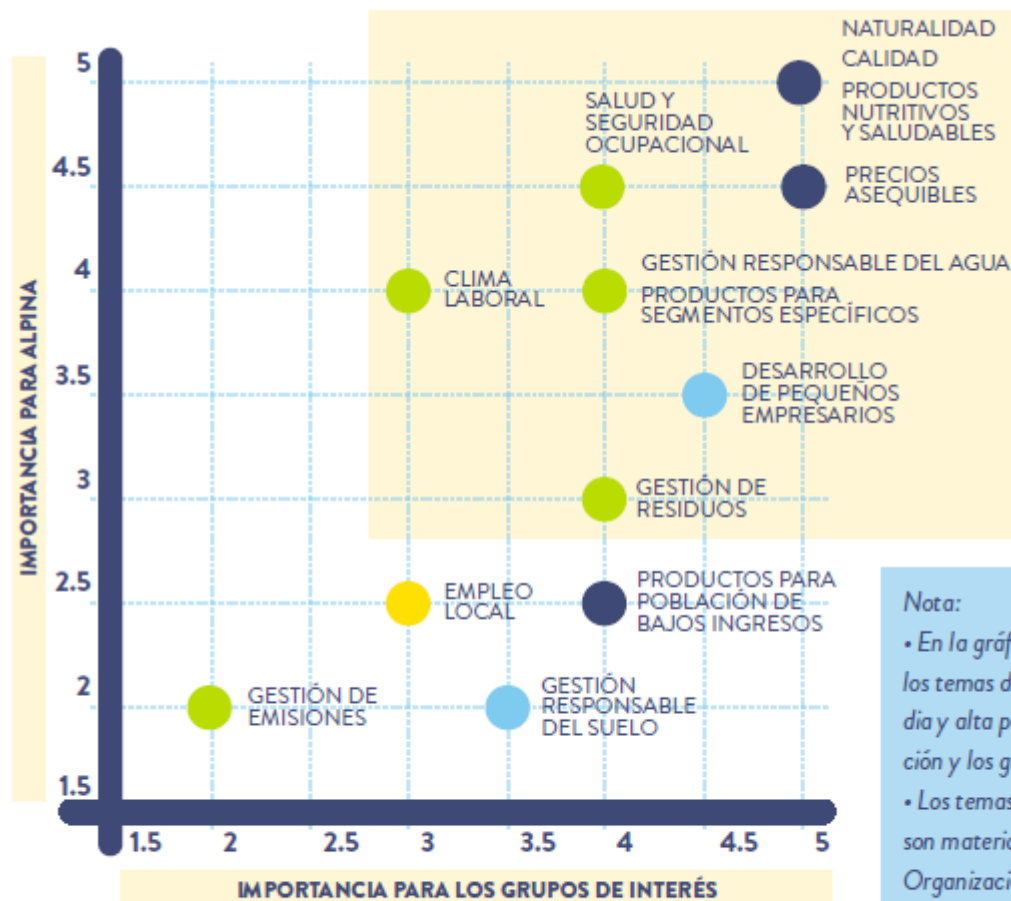
ALPINA

Colombia

[Informe Anual de Sostenibilidad Alpina 2013](#) (GRI – G4, In accordance – Core). Reference: UNGC.

Materiality Sources

Existing channels of dialogue and specific channels to present the sustainability strategy (dialogue with 667 representatives of stakeholders groups in Colombia, Ecuador and Venezuela, including customers, community, ranchers, industrial suppliers, distributors, shopkeepers and farmers)



Nota:

- En la gráfica se muestra los temas de relevancia media y alta para la organización y los grupos de interés
- Los temas identificados son materiales para toda la Organización

De los 14 asuntos identificados en dicha matriz, se priorizaron 10 Asuntos, los cuales se ven reflejados en el contenido de este informe bajo los Asuntos Relevantes del Tablero de Mando de Alpina.

Total reports
published in GRI
Database:

925

G4 reports published
in GRI Database:

21

SHARE EBOOK



MINING



ANTAM

Indonesia

[2013 Sustainability Report](#) (GRI - G4, In accordance – Core). Reference: ISO 26000.

Materiality Sources:

Focus group discussion involving the Company's internal (managers of each functions within the Company) and external (academics, media and CSR observers) parties.

Matriks Aspek Material Pelaporan [G4-19]

Matrix of Materiality Aspects



ARMZ URANIUM HOLDING CO.

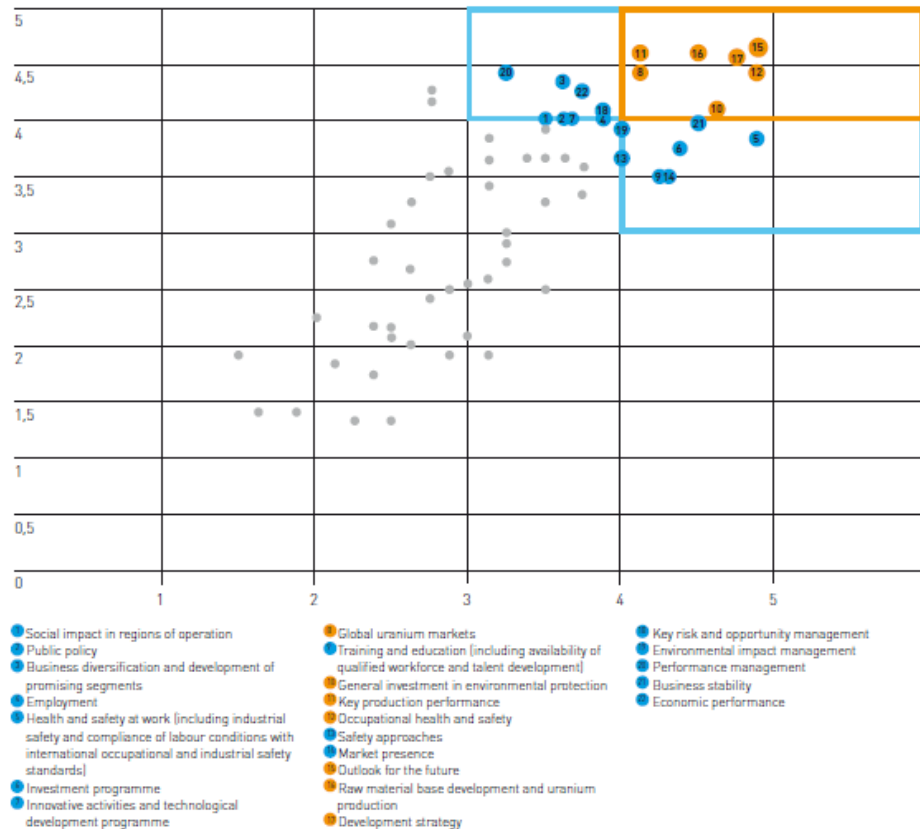
Russian Federation

[Integrated Annual Report 2013](#) (GRI - G4 In accordance - Core Integrated). No reference.

Materiality Sources:

Evaluation by JSC Atomredmetzoloto representatives and internal and external stakeholders' representatives.

Figure 45. Matrix of Company's Activities and Sustainable Development Data Significance



DUNDEE PRECIOUS METALS

Canada

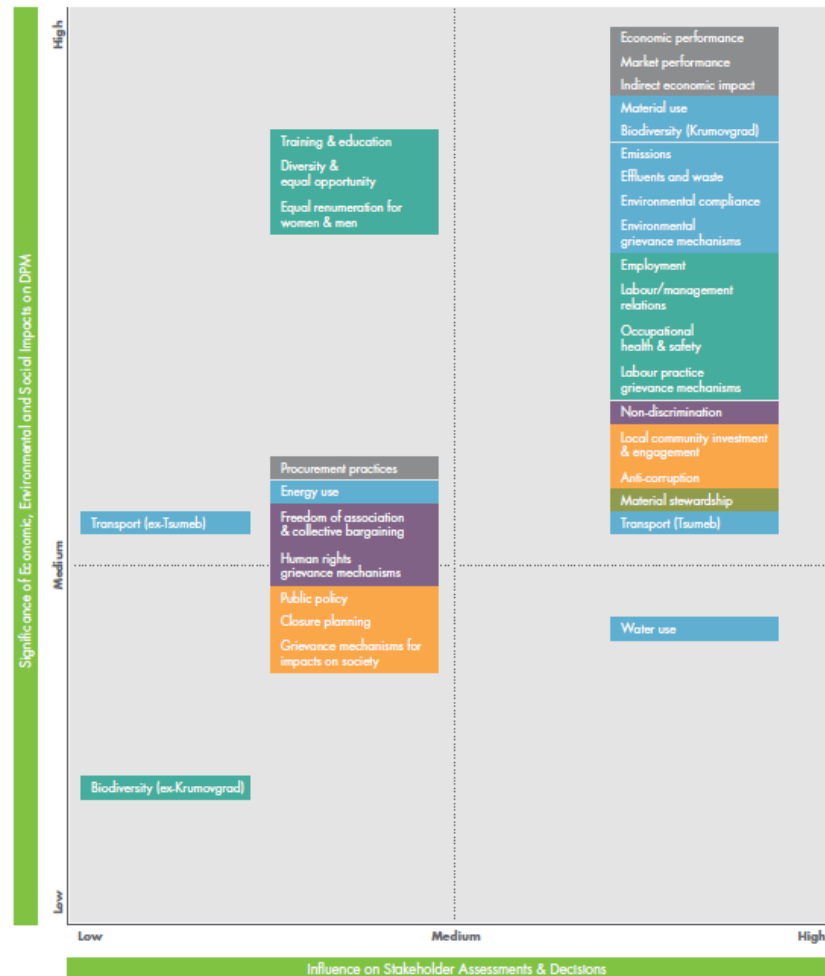
[Sustainability Report 2013](#) (GRI - G4, In accordance – Core). Reference: IFC.

Materiality Sources:

Stakeholders engagement activities and initiatives, formal and informal meetings between site management and corporate senior management that address material stakeholder issues and concern.

IDENTIFIED MATERIAL ASPECTS – PRIORITIZATION

■ Economic ■ Environmental ■ Labour Practices & Decent Work ■ Human Rights ■ Society ■ Product Responsibility



ENDEAVOUR SILVER CORP.

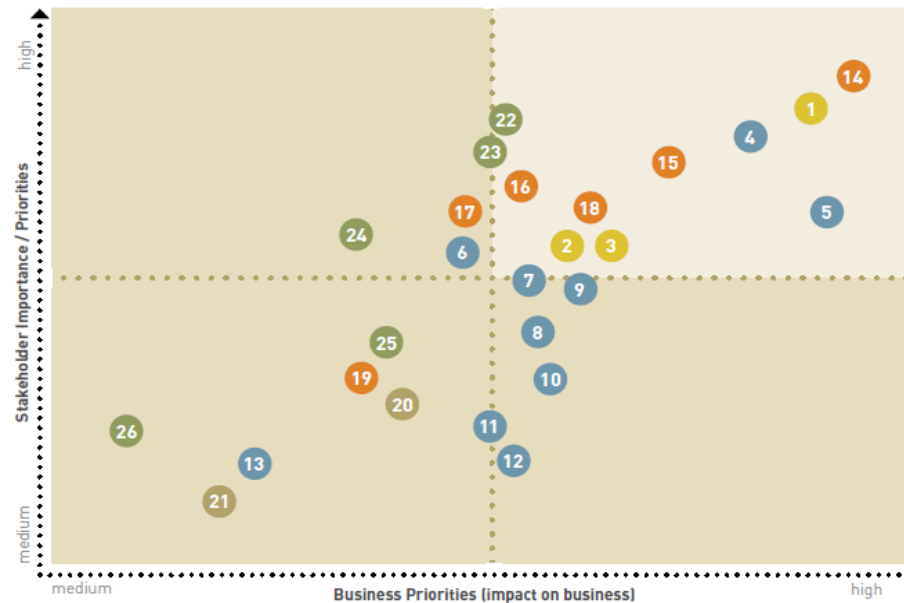
Canada

[2013 Annual Review and Sustainability Report](#) (GRI – G4, In accordance – Core). No reference.

Materiality Sources:

Interviews and workshops with external stakeholders (community members, government authorities, union leaders, land owners, contractors, suppliers, small-scale miners, lenders, financial analysts and shareholders), internal leadership and operational management workshops combined with interviews and ranking exercises formed the basis to guide, internal corporate standards and governance documentation, industry peer reports, international best practices frameworks and policy developments, and media.

MATERIAL ISSUES MATRIX



MATERIAL ISSUES

Economic

- 1 Economic Performance
- 2 Procurement and Local Suppliers
- 3 Market Presence

Environment

- 4 Water
- 5 Environmental Compliance
- 6 Effluents, Waste, Tailings
- 7 Emissions
- 8 Environmental Protection Investments
- 9 Transport

- 10 Biodiversity / Reclamation
- 11 Supplier Env / Labour Assessment
- 12 Energy
- 13 Materials

People

- 14 Health and Safety
- 15 Labour & Management Relations (Strikes)
- 16 Training & Education
- 17 Employment & Benefits
- 18 Energy Preparedness
- 19 Equal Remuneration / Diversity

Human Rights

- 20 Human Rights
- 21 Grievance Mechanisms (HR, Environmental, Labour)

Social

- 22 Closure Planning
- 23 Community Impact / Engagement
- 24 Compliance (Regulatory, Social)
- 25 Anti-corruption
- 26 Small-scale Mining

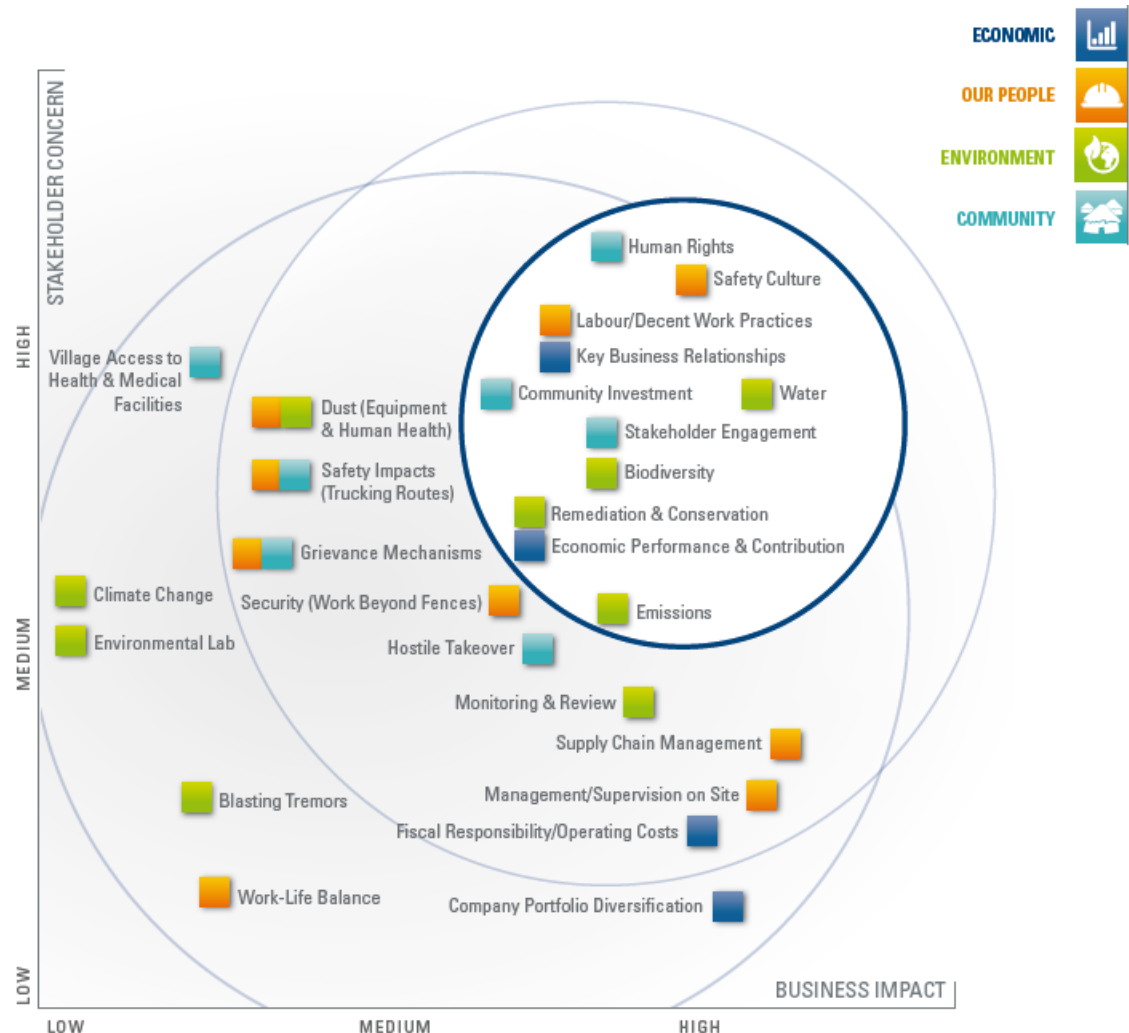
NEVSUN RESOURCES

Canada

[2013 Corporate Social Responsibility Report](#) (GRI – G4, In accordance – Core). Reference: IFC.

Materiality Sources:

Interviews with key stakeholder groups (Government of Eritrea, employees, contractors, and subcontractors), formal and informal feedback from the site, company performance metrics, reviews and risk assessments, external feedback from stakeholder engagement (local community, government and non-government agencies, and investors), regulatory and policy trends and developments, and media coverage.



PAN AMERICAN SILVER

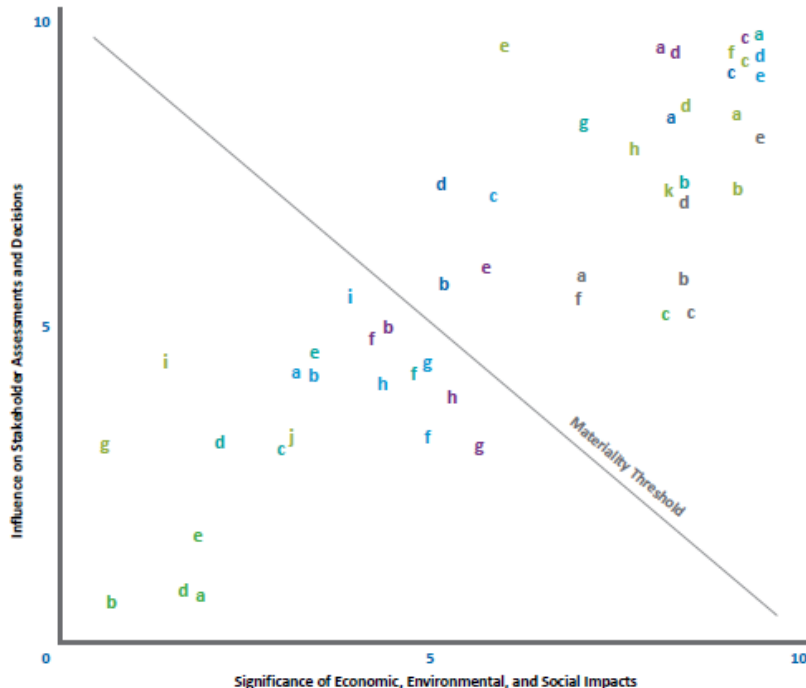
Canada

Sustainability Report 2013 (GRI - G4, In accordance – Core). Reference: UNGC.

Materiality Sources:

Direct one-on-one engagement of local CSR teams with local communities, consultation with independent survey firm in Argentina to gauge regional and national opinions on mining and sustainability-related matters, environmental, social and legal staff of operating jurisdictions, constant dialogue with local non-government organizations, participation in industry associations, dialogue with investors and shareholders.

MATERIALITY ASSESSMENT



ENVIRONMENTAL

- a. Materials ✓
- b. Energy ✓
- c. Water ✓
- d. Biodiversity ✓
- e. Emissions ✓
- f. Effluents and Waste ✓
- g. Products and Services
- h. Transport ✓
- i. Overall
- j. Supplier Environmental Assessment
- k. Environmental Grievance Mechanisms ✓

LABOUR PRACTICES AND DECENT WORK

- a. Employment ✓
- b. Labour/Management Relations
- c. Occupational Health and Safety ✓
- d. Training and Education ✓
- e. Diversity and Equal Opportunity ✓
- f. Equal Remuneration for Women and Men
- g. Supplier Assessment for Labour Practices
- h. Labour Practices Grievance Mechanism

ECONOMIC

- a. Economic Performance ✓
- b. Market Presence ✓
- c. Indirect Economic Impact ✓
- d. Procurement Practices ✓

SOCIETY

- a. Local Communities ✓
- b. Anti-corruption ✓
- c. Public Policy
- d. Anti-competitive behaviour
- e. Compliance
- f. Supplier Assessment for Impacts on Society
- g. Grievance Mechanisms for Impacts on Society ✓

PRODUCT RESPONSIBILITY

- a. Customer Health and Safety
- b. Product and Service Labeling
- c. Marketing Communications ✓
- d. Customer Privacy
- e. Compliance

HUMAN RIGHTS

- a. Investment
- b. Non-Discrimination
- c. Freedom of Association and Collective Bargaining ✓
- d. Child Labour ✓
- e. Forced or Compulsory Labour ✓
- f. Security Practices
- g. Indigenous Rights Assessment
- h. Supplier Human Rights Assessment
- i. Human Rights Grievance Mechanisms

MINING AND METALS

- a. Artisanal and Small-Scale Mining ✓
- b. Resettlement ✓
- c. Closure Planning ✓
- d. Grievance Mechanisms and Procedures ✓
- e. Emergency Preparedness ✓
- f. Materials Stewardship ✓

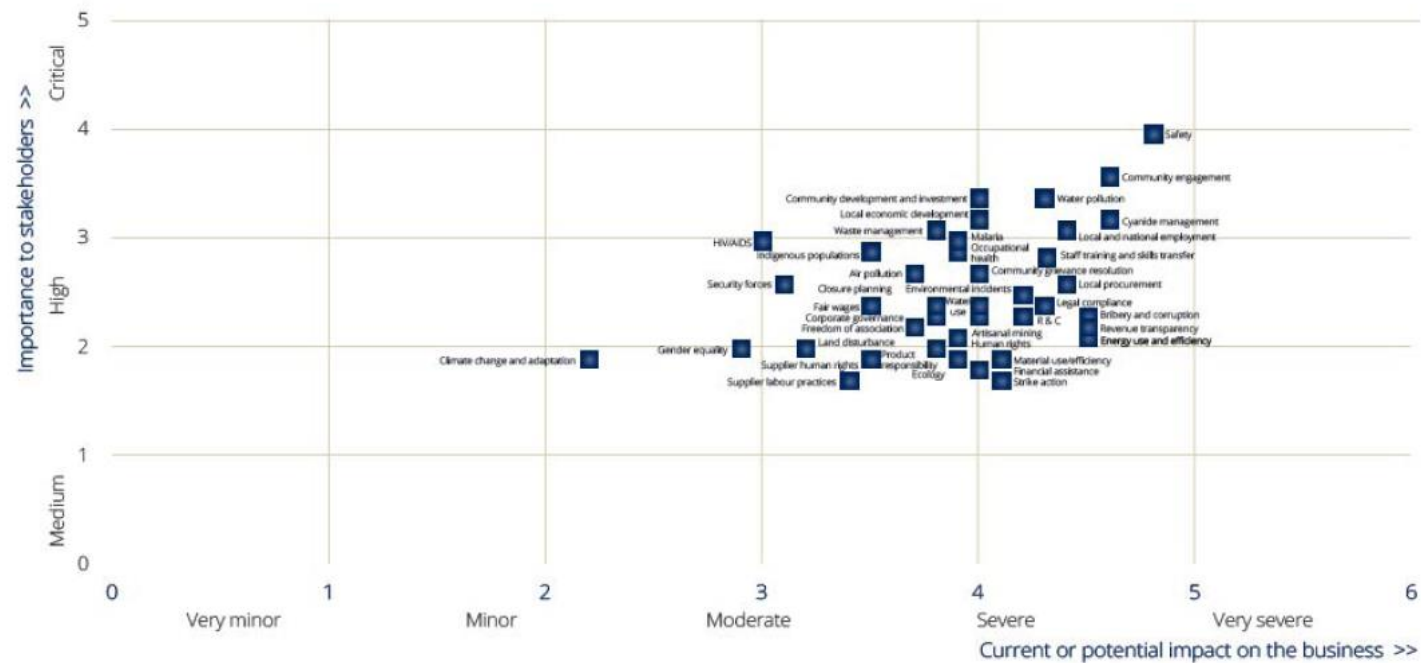
RANDGOLD RESOURCES LIMITED

United Kingdom

[2013 Sustainability Report](#) (GRI - G4, In accordance – Core). No reference.

Materiality Sources:

Internal review of possible sustainability topics, consultation to all key heads departments, consultation to the representatives of all 8 external stakeholder groups except for the external, approval of E&S Steering Committee and the CEO of Randgold Resources Ltd.



HIGH IMPACT

Safety
Community engagement
Water pollution
Cyanide management
Local and national employment

MEDIUM IMPACT

Energy use and efficiency
Bribery and corruption
Revenue transparency
Local procurement and partner development
Staff training and skills transfer
Legal compliance
Resettlement and compensation (R&C)
Environmental incidents
Community development and investment
Local economic development
Waste management
HIV/AIDS
Malaria
Occupational health

RHI

Austria

2013 Sustainability Report (GRI – G4, In accordance – Core, GRI Materiality Matters Check). No reference.

Materiality Sources:

Workshops of the RHI working group on sustainability, international open online employee survey, stakeholder forum in which the entire RHI Management Board participated (19 external and 21 internal stakeholders - discussion and ranking in working groups-), workshop with the RHI sustainability working group.

RHI MATERIALITY MATRIX



SAMA S.A.

Brazil

Relatório de sustentabilidade 2013 (GRI - G4, In accordance - Core). Reference: UNGC.

Materiality Sources:

Public consultation through an online questionnaire to selected stakeholders contacts (senior management, employees, customers, suppliers, social organizations, government and media).



ANTOFAGASTA MINERALS

Chile

Reporte de sustentabilidad 2013 (GRI - G4, In accordance - Core). Reference: ISO 26000.

Materiality Sources:

Analysis of business information and sustainability reports of shareholders companies, perception and reputation study (2013 operations), Minerobarometro 2012. Action CSR - 2013, sustainability reports, relevant topics of CSR and reporting organizations, press and social media analysis and materiality workshop with representatives corporate directors and directors from environment, human resources and external affairs areas

MATRIZ DE TEMAS DE MAYOR RELEVANCIA
Antofagasta Minerals¹

Matriz de temas de mayor relevancia			<ul style="list-style-type: none"> ► Aporte al desarrollo económico local, empleo y proveedores locales 	<ul style="list-style-type: none"> ► Estrategia de sustentabilidad ► Incidentes/conflictos ambientales ► Residuos masivos ► Aporte al desarrollo social local 	<ul style="list-style-type: none"> ► Ética e integridad ► Cumplimiento ► Seguridad y salud laboral ► Relaciones laborales ► Agua ► Energía
			<ul style="list-style-type: none"> ► Cambio climático 	<ul style="list-style-type: none"> ► Aire ► Engagement ► Incidentes/ conflictos sociales ► Cierre de mina 	<ul style="list-style-type: none"> ► Gestión de riesgos ► Desarrollo del negocio
			<ul style="list-style-type: none"> ► Gobierno corporativo ► Calidad del empleo ► Patrimonio natural e histórico ► Otros impactos ambientales ► Impactos sociales 	<ul style="list-style-type: none"> ► Cadena de valor (contratistas) ► Biodiversidad 	
		► Pueblos originarios	<ul style="list-style-type: none"> ► Atracción y retención de talentos 		
	► Ciclo de vida de productos	► Derechos humanos			
Importancia para el negocio (impacto)					

¹ La Matriz de temas de mayor relevancia de cada operación se presenta en su respectivo Informe de Sustentabilidad 2013.

Total reports
published in GRI
Database:

688

G4 reports published
in GRI Database:

20

SHARE EBOOK



TELECOMMUNICATIONS

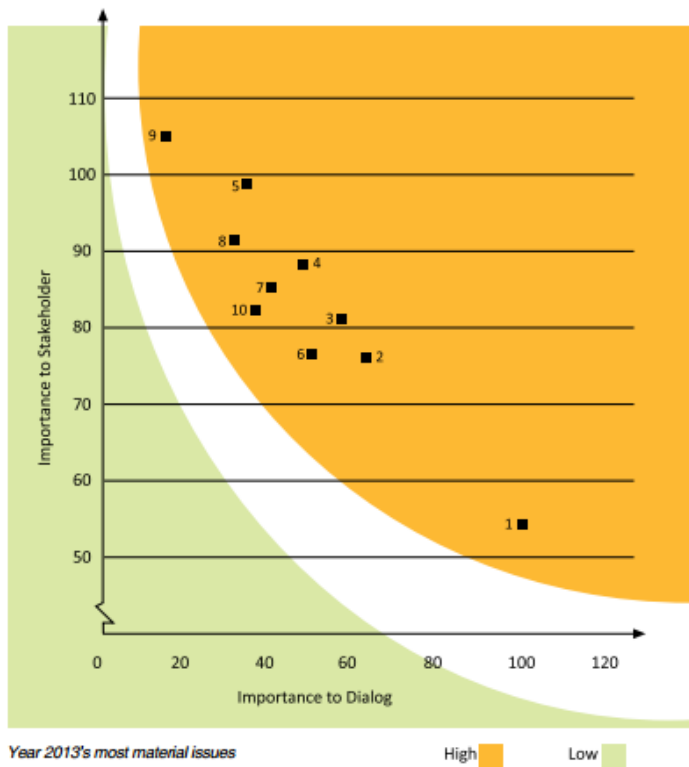
DIALOG AXIATA

Sri Lanka

[2013 Sustainability Report](#) (GRI - G4, In accordance – Comprehensive, GRI Materiality Matters Check). References: ISO 26000, UNGC.

Materiality Sources:

Stakeholder Engagement survey, stakeholders assessment, risk map, previous aspects identified as material in former reports, GRI documentation.



- | | |
|---|--|
| 1 Being a stable and profitable company | 6 Being a company which strictly complies to environmental, social and product related codes, policies and regulations |
| 2 Treating customer information with high confidentiality | 7 Being a company which always provides job related training for its employees |
| 3 A company which always follows best practices in their operations. For example, best practices when recruiting and promoting people, best practices when selecting vendors, best practices on products and services, etc. | 8 Offering good quality voice calls |
| 4 Being a company which offers applicable products to society | 9 Being a company which has adequate health and safety measures implemented |
| 5 Being a Company which takes necessary measures to reduce negative impacts or any harm to the environment resulting from its operations | 10 Being a company where their products are affordable to the society |

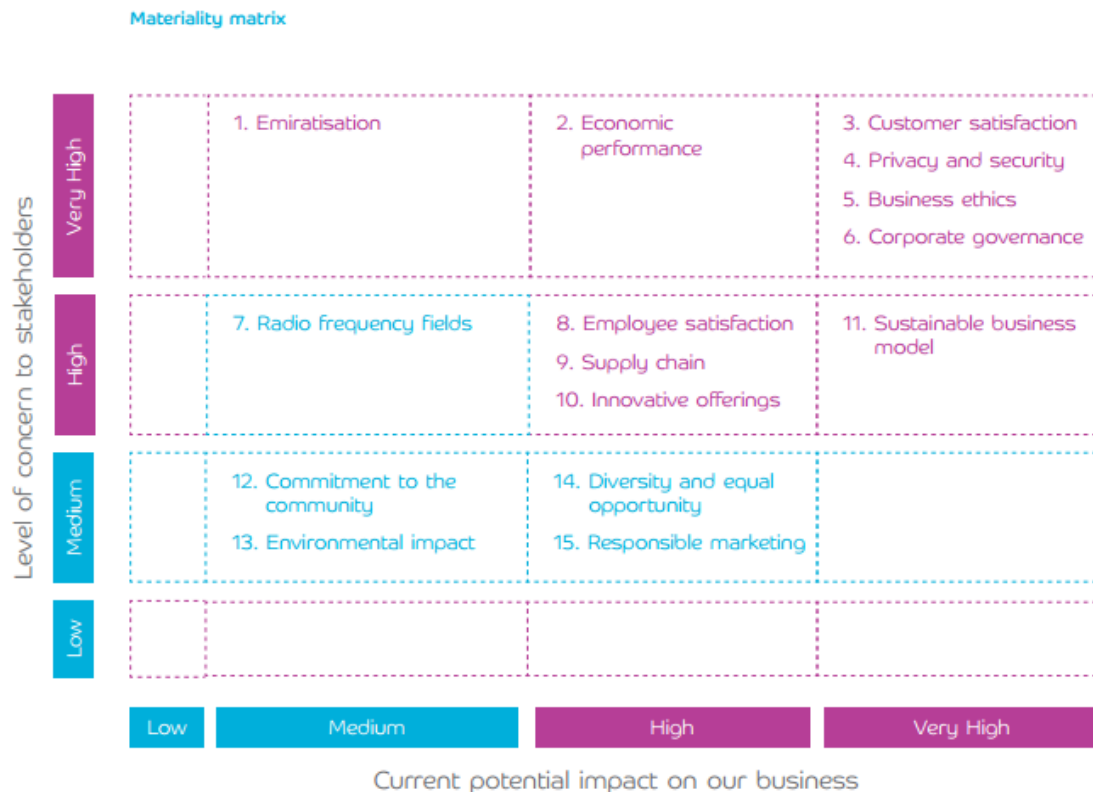
DU

United Arab Emirates

[Sustainability Report 2013](#) (GRI - G4, In accordance – Comprehensive, GRI Materiality Matters Check). Reference: UNGC.

Materiality Sources:

Face-to-face meetings with stakeholders, focus group discussions, surveys, interviews.



KPN

Netherlands

[Integrated Annual Report 2013](#) (GRI - G4, In accordance – Comprehensive, Integrated). References: CDP, UNGC.

Materiality Sources:

Social media, media scans, dialogue with stakeholders, GRI guidelines & Telecommunication Sector Supplement.



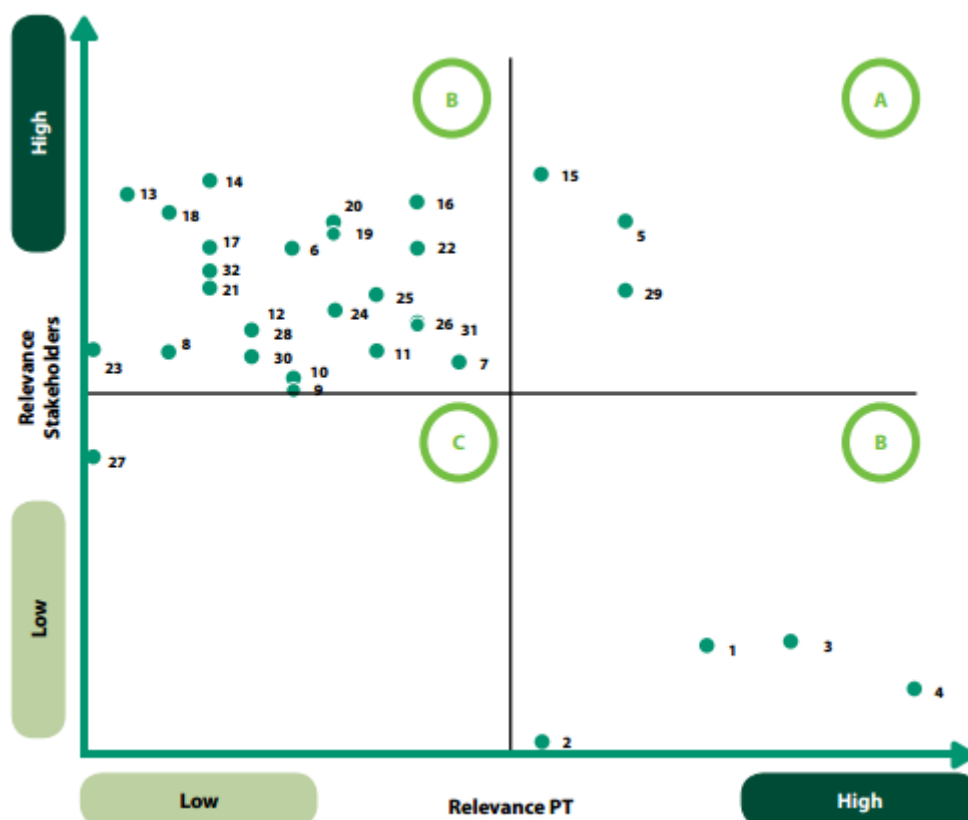
PORTUGAL TELECOM

Portugal

[2013 Sustainability Report](#) (GRI – G4, In accordance – Comprehensive, GRI Materiality Matters Check). References: CDP, OECD, UNGC, ISO.

Materiality Sources:

Stakeholders consultations, benchmarks, GRI guidelines & Telecommunication Sector Supplement, internal and external analyses.



Economic dimension

1. Economic impact of PT 2. Purchase Volume 3. Innovative service offer 4. Prices of services

Ethical dimension

5. Clear, rigorous and transparent institutional communication with the market 6. Communication channels for anti-corruption 22. Clear commercial communication on the contractual aspects of products and services

Environmental dimension

7. Energy efficiency of equipment 8. Waste routing 9. Greenhouse gas emissions 10. Ecological products and services 11. Environmentally responsible suppliers 12. Environment and biodiversity preservation

Human Rights dimension

13. Equal opportunities 14. Combating child labour and other improper working conditions 15. Personal data privacy 16. Suppliers that ensure respect for Human Rights 17. Social dialogue

Employment practices dimension

18. Suppliers that respect labour rights and the decent work 19. Occupational health and safety by the company and suppliers 20. Training

Products and services dimension

21. Safe use of equipment and services 23. Correct routing of products at end of life cycle 24. Services adapted to all population layers irrespective of geographic location, income level, race or country of origin 25. Communication channels for suggestions, clarifications or complaints

Citizenship dimension

26. Safety in ICT use by the most vulnerable population layers namely minors 27. Electromagnetic radiation 28. Choose and use services in a conscious and responsible way 29. Ensure the provision of communication services to competent authorities in emergencies: natural disasters, etc. 30. Dialogue with the bodies representing the interests of customers and society 31. Combating cybercrime and promoting responsible ICT use 31. Communication solutions adapted to persons with special needs

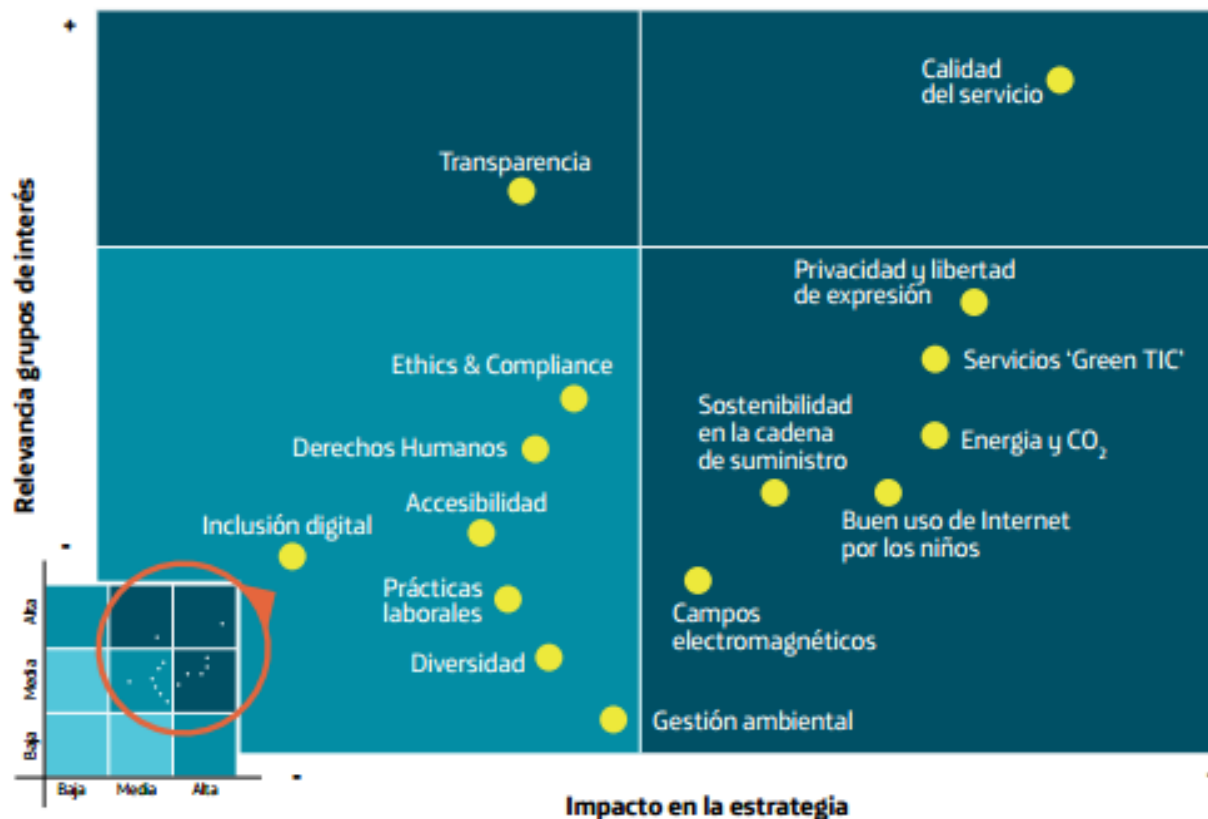
TELEFONICA COLOMBIA

Colombia

Informe Annual de Responsabilidad Corporativa y Sostenibilidad (GRI - G4, Integrated).References: CDP, OECD, UNGC.

Materiality Sources:

Trends of the sector analysis, interviews with key internal stakeholders, individual interviews with experts from the involved areas and information from all the dialogue channels existing the stakeholders.



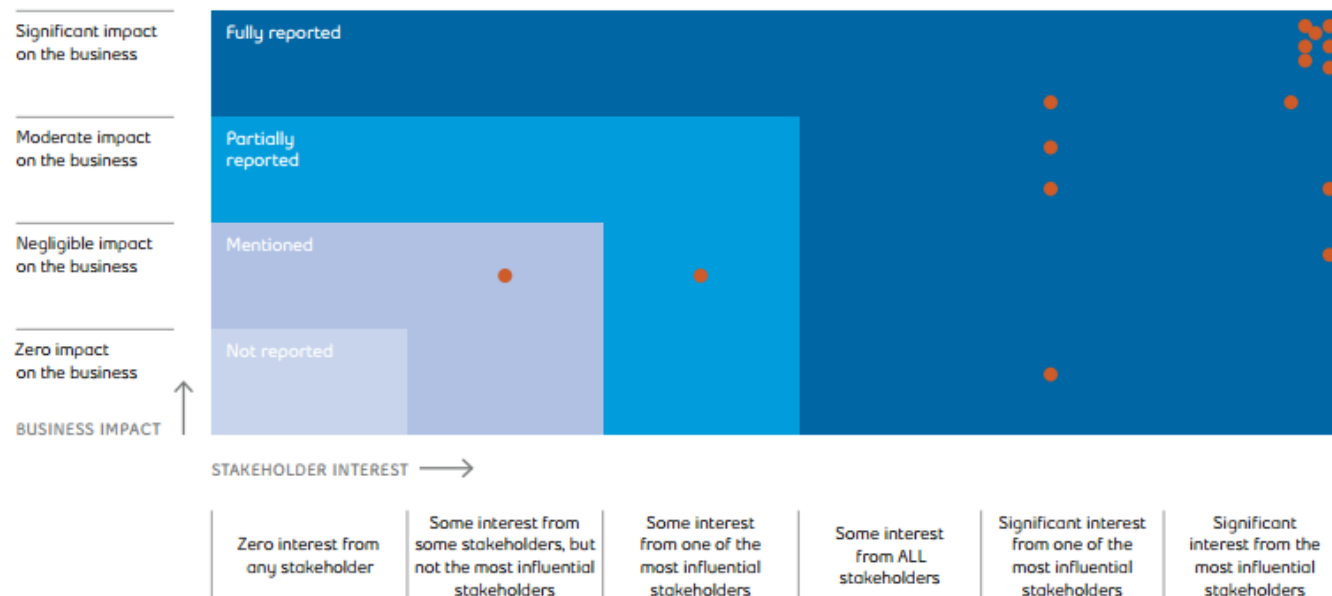
BELL CANADA

Canada

2013 Corporate Responsibility Report (GRI - G4, In accordance – Core).References: CDP, UNGC.

Materiality Sources:

Consultation with main stakeholder groups, internal consultations with subject matter experts, surveys, trend analyses, benchmark studies, feedback.



SIGNIFICANT ISSUES ADDRESSED IN THIS REPORT

SOCIAL	ENVIRONMENTAL	ECONOMIC	GOVERNANCE
<ul style="list-style-type: none"> Online safety Customer privacy Customer satisfaction Workplace statistics Training & career development Diversity 	<ul style="list-style-type: none"> Greenhouse gases Energy consumption Waste Water Biodiversity 	<ul style="list-style-type: none"> Financial performance Direct & indirect impacts Community investment 	<ul style="list-style-type: none"> Supplier screening Regulatory compliance

KOREA TELECOM

South Korea

[Integrated Report 2014](#) (GRI - G4, In accordance – Comprehensive, Integrated).Reference: CDP.

Materiality Sources:

Analysis of internal/external environments and stakeholders, materiality test (online surveys), GRI & IIRC standards



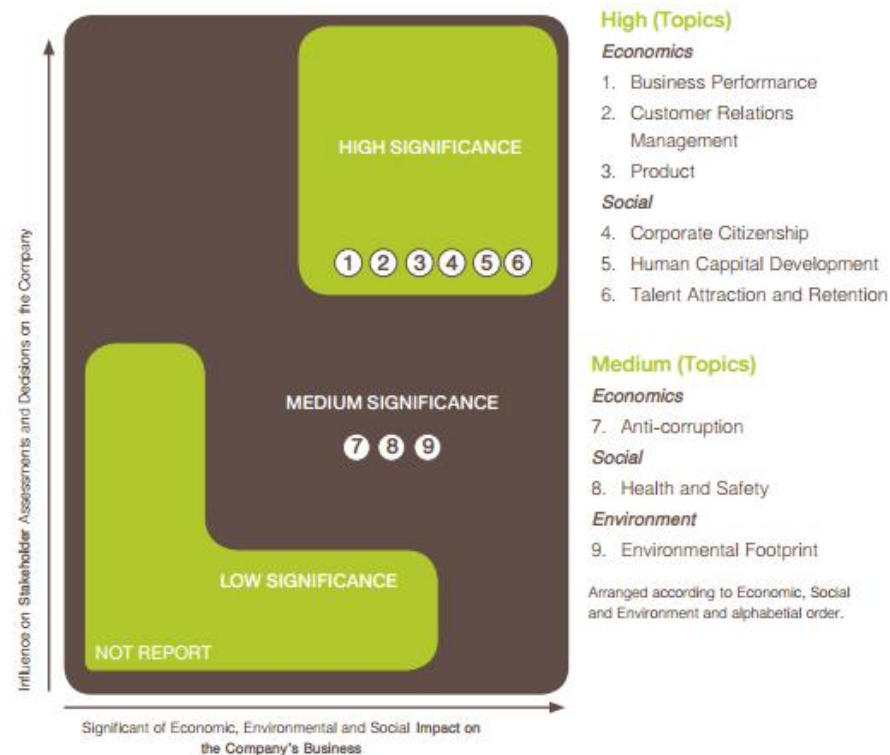
AIS

Thailand

[AIS Sustainability Report 2013](#) (GRI - G4, In accordance – Core, GRI Materiality Matters Check).No reference.

Materiality Sources:

Review of current & future business risks & opportunities based on the GRI framework, inputs from internal stakeholders, industry standards, market trends.



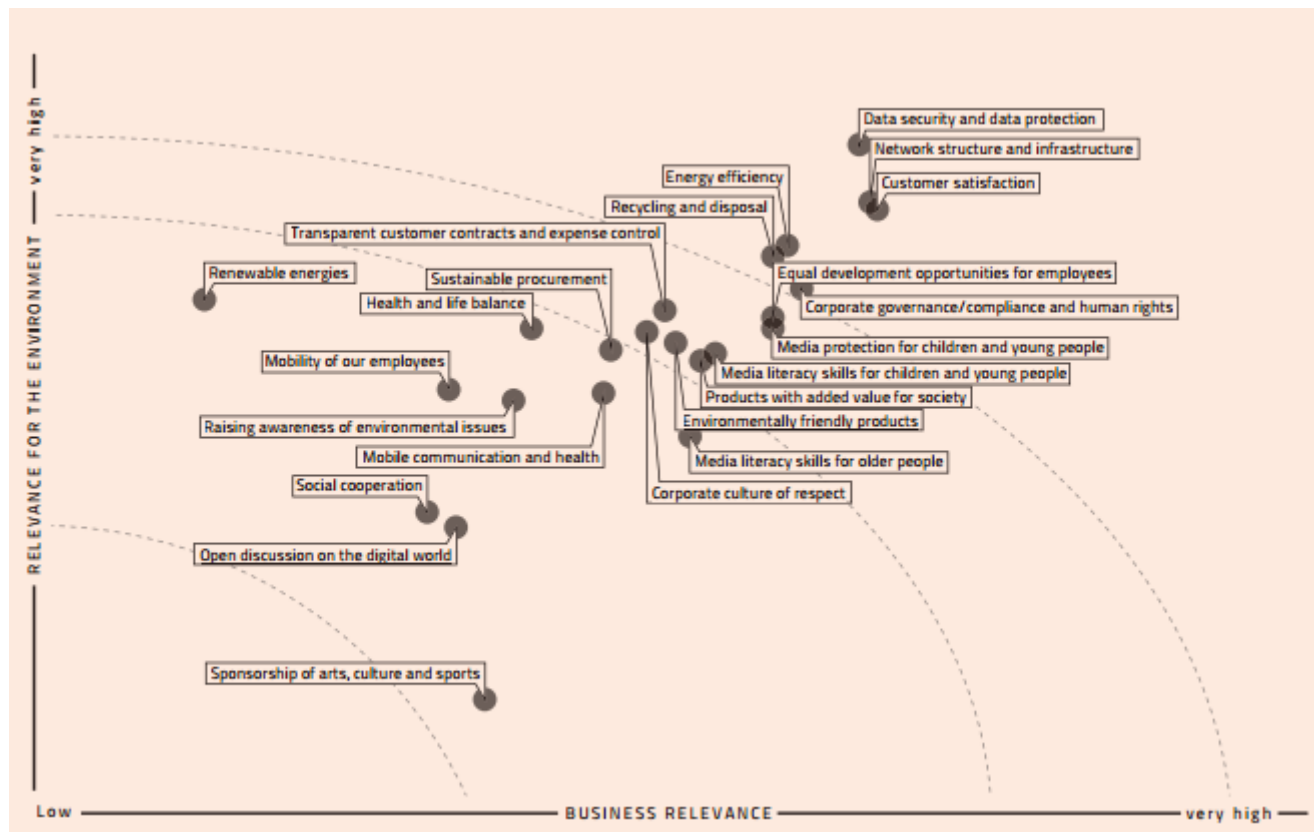
TELEKOM AUSTRIA

Austria

[Sustainability Report 2013/14](#) (GRI - G4, In accordance – Comprehensive). References: CDP, UNGC.

Materiality Sources:

Definition of social & environmental issues by company management and internal assessment, online survey of about 300 external stakeholders.



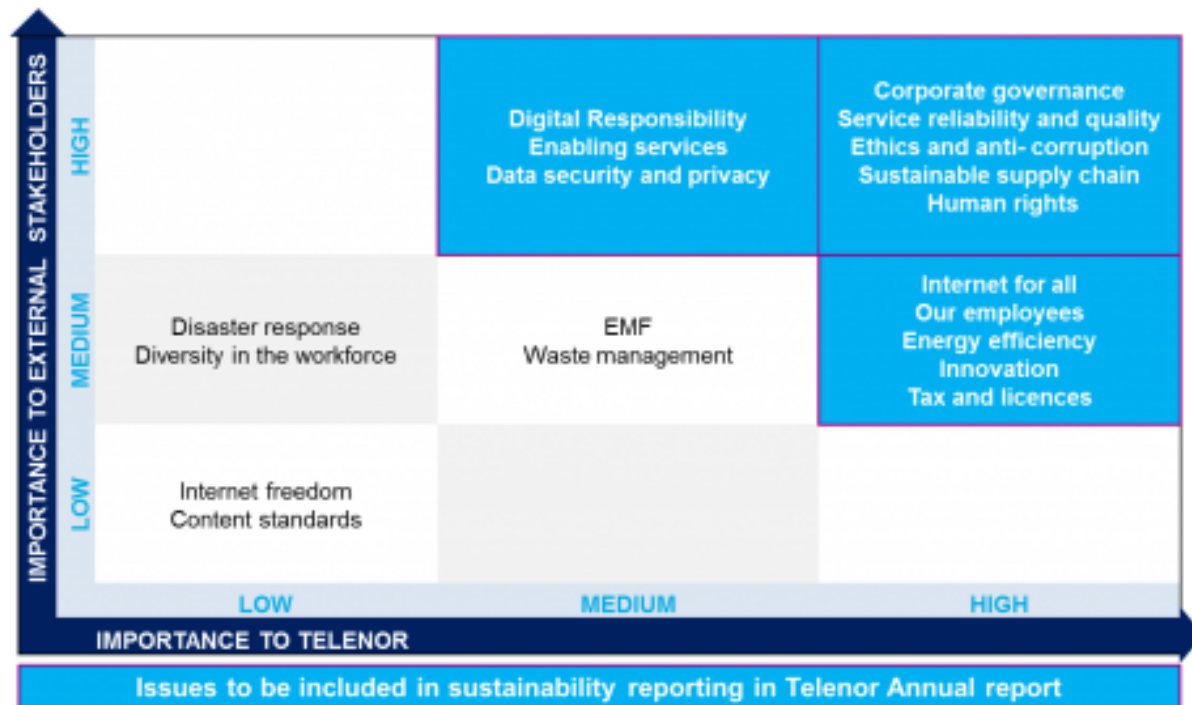
TELENOR GROUP

Norway

[Social Responsibility Report 2013](#) (GRI - G4, In accordance – Comprehensive). References: CDP, OECD, UNGC.

Materiality Sources:

Peer and media review, new methodology to define internal and external stakeholder priorities (no weighting but high/medium/low scoring system).



CONCLUSION

- ✓ Some companies started their materiality processes by **identifying issues through stakeholder engagement** and then rated them internally in terms of significance, while others identified corporate risks and opportunities internally and **then engaged with stakeholders to rate them**.
- ✓ **Internal dialogue** is a common materiality source in all sectors, along with stakeholders surveys or interviews.
- ✓ Issues and aspects are plotted on graphs and divided into zones indicating whether they are considered material or not. **The zones are not always equal or square**, and companies often decided to draw several thresholds to delineate different levels of materiality and action.
- ✓ **UNGC** is the most considered reference in all sectors studied, headed by Financial and Telecommunications. **CDP** appears second, headed by Telecommunications.
- ✓ **Integrated reporting** is not a very common practice in these sectors (8 out of 50 reports studied).

NEED HELP WITH YOUR OWN MATERIALITY MATRIX?



Design your own Materiality Matrix with [the Publisher](#), your online tool to publish digital Sustainability reports. Our [G4 Template](#) helps you get started with the G4 guidelines, and provides you with a simplified methodology to conduct your materiality process.

LEARN MORE!

G4
TEMPLATE

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