

# MATERIALITY ANALYSIS

## A CASE STUDY



UNITED NATIONS  
INDUSTRIAL DEVELOPMENT ORGANIZATION



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# Definition Materiality Analysis

A ‘material’ issue is defined as something that could make a major difference to Company’s performance – positively or negatively.

## Material issues are:

- Preliminary identified
- Analysed and prioritized according to their Relevance and Significance within stakeholders engagement process
- Properly managed, reflected in the business strategy and monitored
- Communicated to stakeholders within SD reporting



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# Industrial Case

## *The Corporation*

- Cement manufacturing with production sites in 70 countries worldwide
- Corporate awarded “leader of the sector” in the Dow Jones Sustainability Index - 2007

## *The activities in Italy*

- 3 production sites + 8 quarries  
(3 Millions tons/year of cement/clinker)
- SD reporting at country level launched in 2005



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# Scope of work

## External stakeholders engagement - Approach

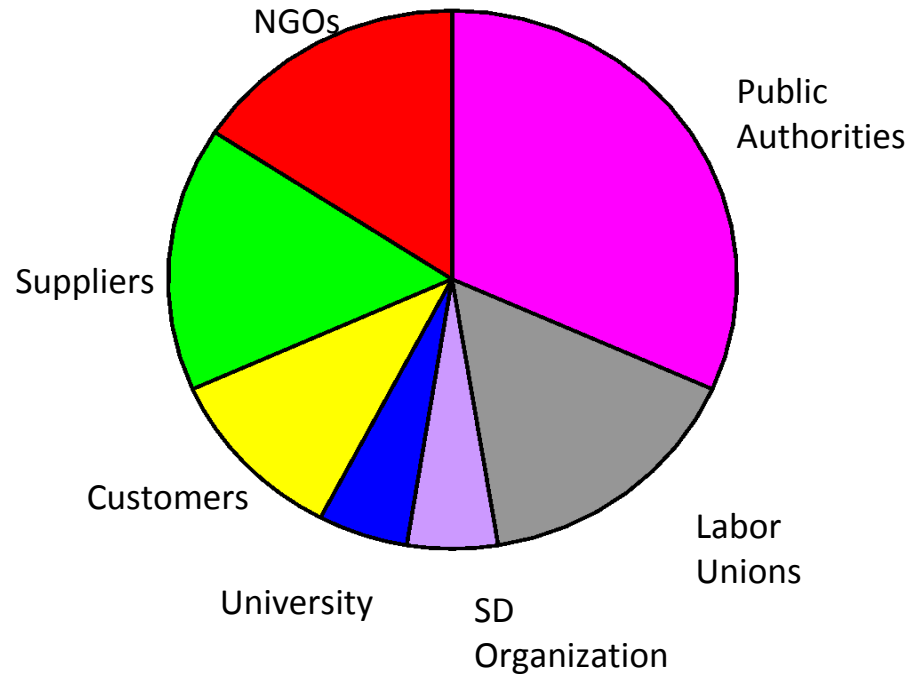
- Stakeholders interviews focusing on:
  - Company approach to SD development
  - Materiality SD matrix (list of issues, criteria, mapping of issues)
  - Information, dialogue and management approach on specific issues
- 19 Stakeholders interviewed



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# Results

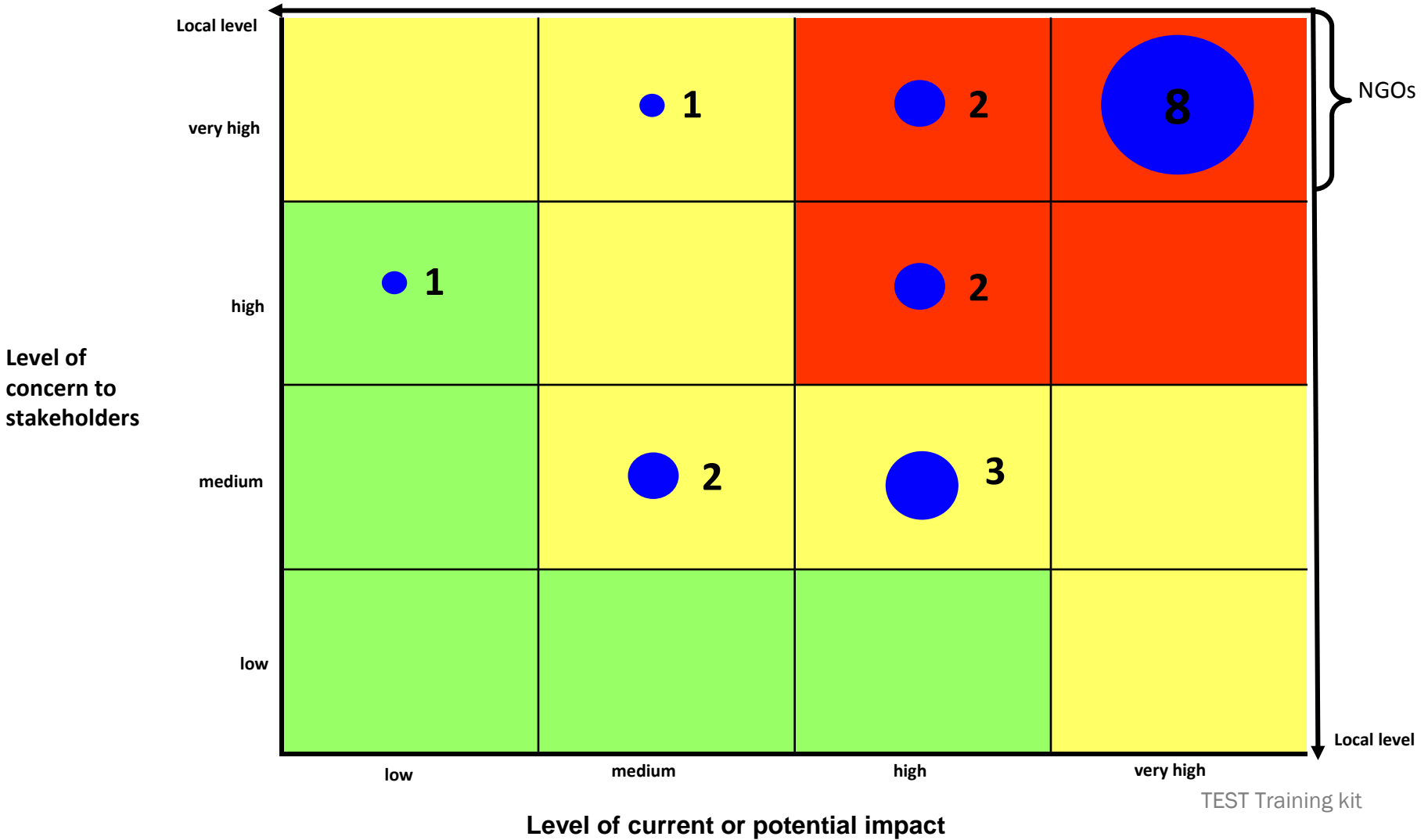
- ✓ 20 Stakeholders identified and mapped by the company
- ✓ 12 core material issues identified and prioritize by internal stakeholders
- ✓ On going elaboration of SD Report
- ✓ Existing good dialogue with some stakeholders



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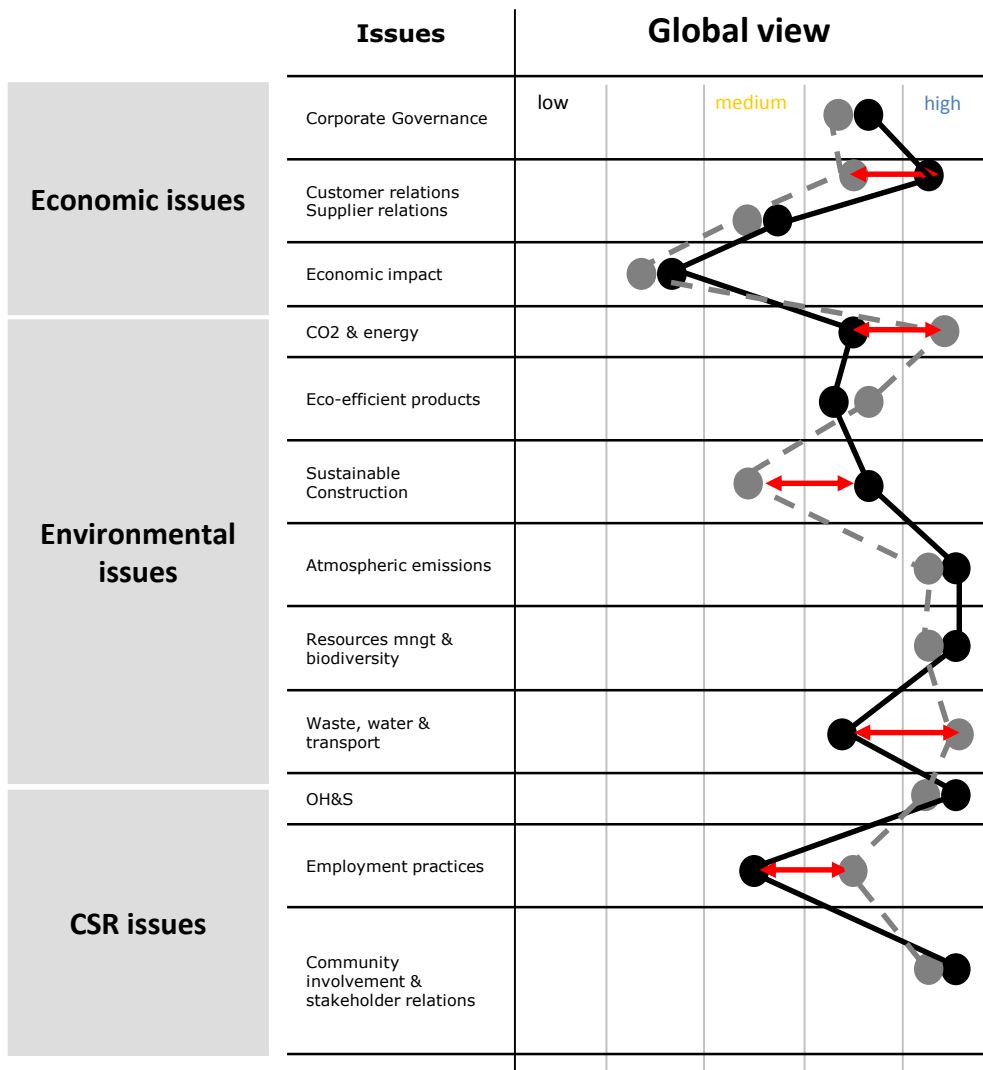
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# Materiality issue: Climate Change



# Material issues: Internal vs. External views

— Internal view  
 - - External view  
 ↔ gap



Low: low level of concern to stakeholders & low level of current or potential impact on the company  
  
 High: high level of concern to stakeholders & high level of current or potential impact on the company



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