

Double Materiality Assessment 2024 (DMA)

Methodology & Results

Environmental



Social



Governance



Agenda

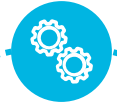
01 Methodology of Double Materiality Assessment (DMA)

02 Results of Double Materiality Assessment (DMA)



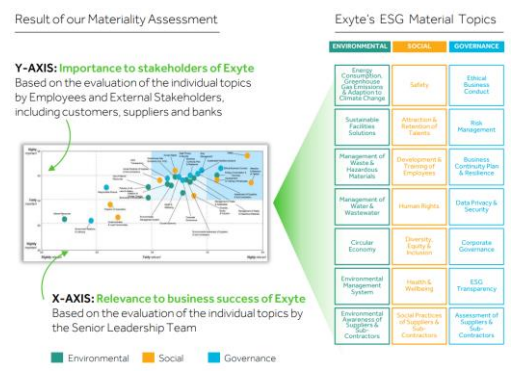
01 | Methodology of Double Materiality Assessment (DMA)

From “Materiality Assessment” to “Double Materiality Assessment”



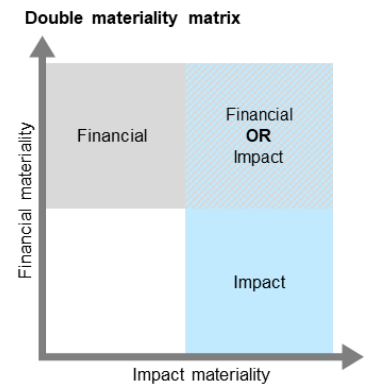
Exyte’s Materiality Assessment 2023

Part of ESG Strategy was to perform **Materiality Assessment** to identify material topics. Based on the Materiality Assessment, Exyte identified 21 material topics and assigned sponsors and owners taking responsibility for these topics.



Exyte’s Double Materiality Assessment 2024

As per EU’s CSRD, **Double Materiality Assessment** needs to be **conducted every year** to ensure meaningful reporting. To align with CSRD, the new double materiality process encompasses **impact** and **financial** materiality.



Reporting according to CSRD for 2025 in 2026

After conducting the **Double Materiality Assessment in 2024**, Exyte will begin **collecting data** on material ESG topics in **2025**. This will enable the **first mandatory sustainability reporting** under CSRD in **2026** for the fiscal year 2025.

<p>First official reporting from 01.01.2025 (for FY2024)</p> <p>Companies already subject to the NFRD (non-financial reporting directive)</p> <ul style="list-style-type: none"> Capital market-oriented companies and SMEs¹ with > 500 employees Banks Insurances 	<p>First official reporting from 01.01.2026 (for FY2025)</p> <p>All large companies², regardless of capital market orientation</p> <p>that meet at least 2/3 of the criteria</p> <ul style="list-style-type: none"> > 250 employees > 50 m€ net turnover > 25 m€ balance sheet total 	<p>First official reporting from 01.01.2027 (for FY2026)</p> <p>SMEs (credit insurance)</p> <ul style="list-style-type: none"> > 10 employees > 90C > 45C
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exyte

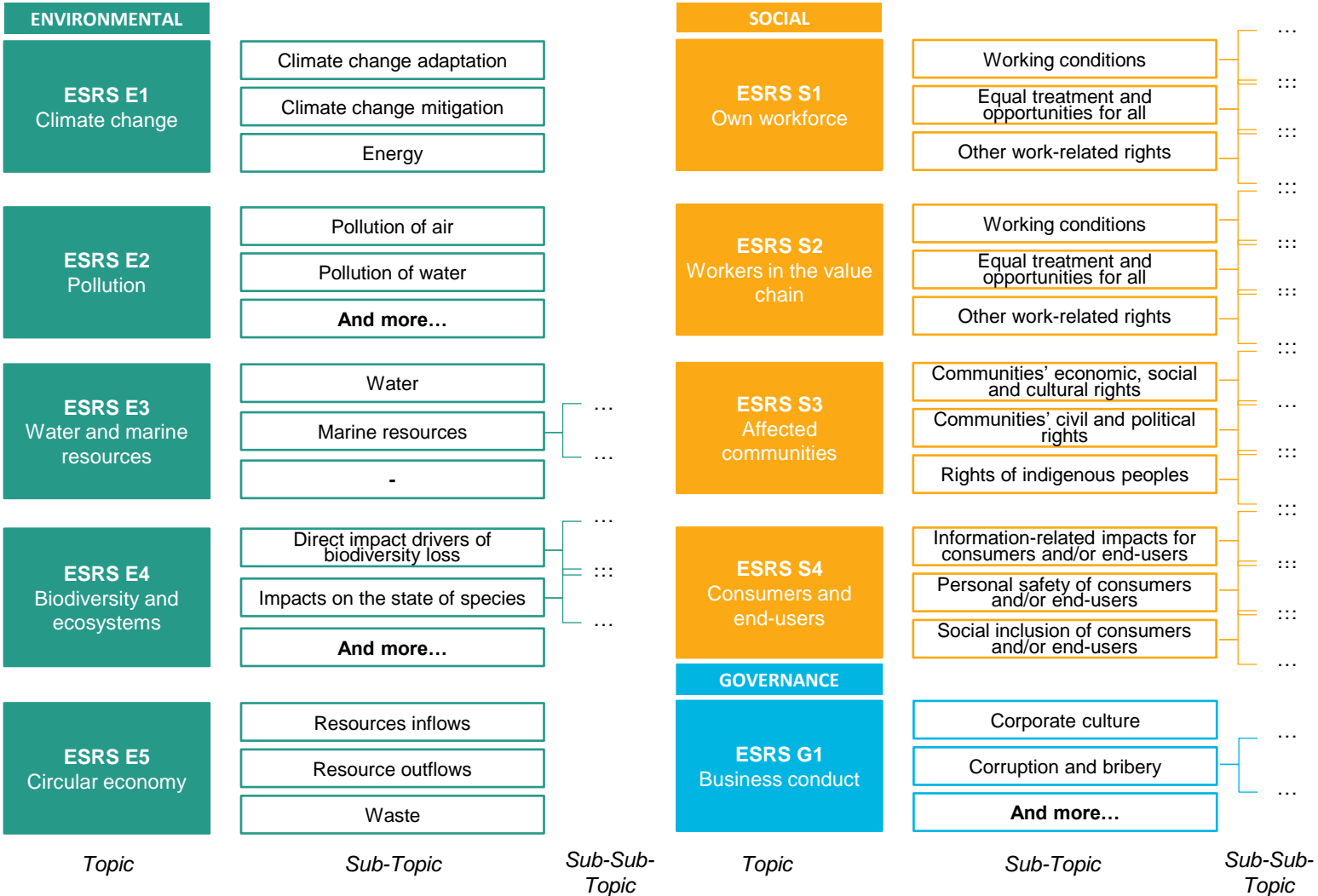
Sustainability Topics to be Considered According to CSRD/ESRS



EU's Corporate Sustainability Reporting Directive (CSRD)



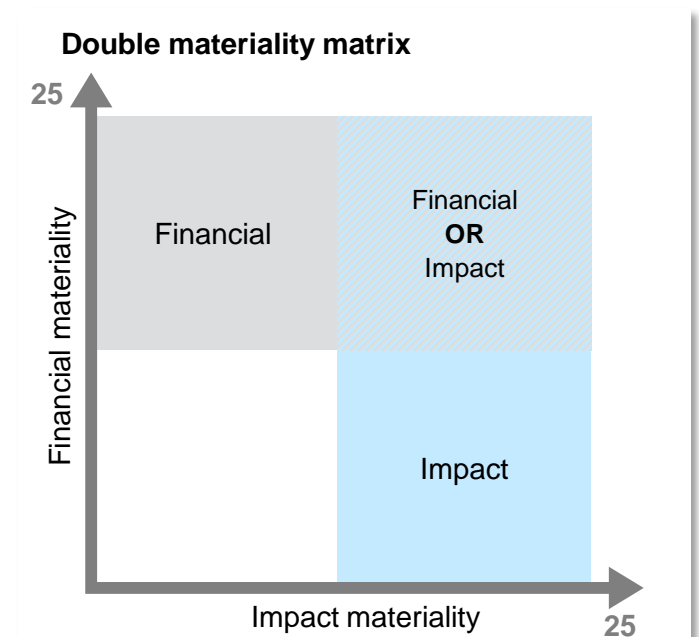
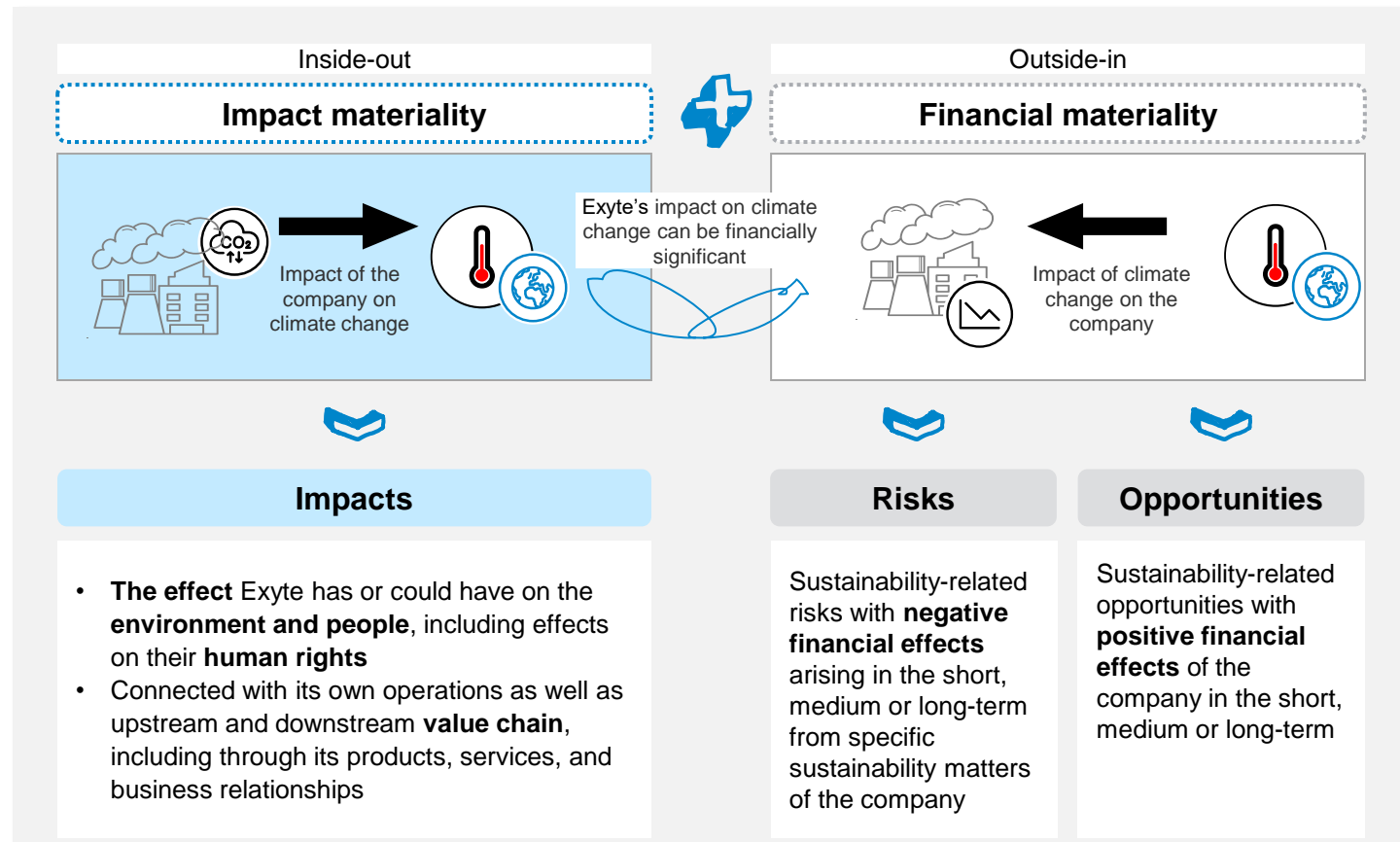
The CSRD includes a set of defined sustainability topics. With a **'Double Materiality Assessment'** a company identifies which of these topics are 'material' (including internal and external stakeholders). The topics that are identified as 'material' need to be reported upon.



Double Materiality Assessment (DMA): “Impact” & “Financial” Materiality

Assessment of Impacts, Risks & Opportunities (IRO)

— Double materiality assessment according to ESRS —



A sustainability matter meets the **criteria of double materiality** if it is material from the impact perspective or the financial perspective or both

Stakeholder Engagement Concept

A variety of stakeholder groups have been incorporated into the process, ensuring comprehensibility and meeting expectations, while also maintaining auditability of the DMA process

Stakeholder groups to be considered within DMA according to ESRS¹

Affected stakeholders

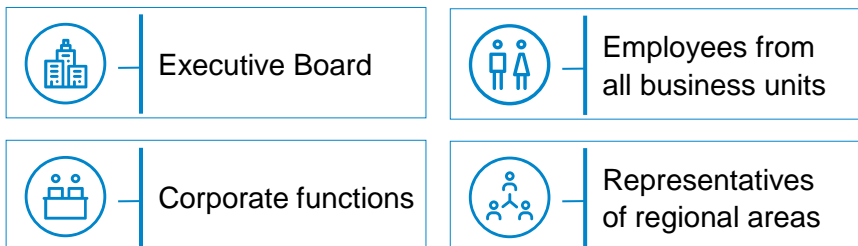
Individuals or groups **whose interests are affected** or could be affected – positively or negatively – **by the undertaking's activities** and its direct and indirect business relationships across its value chain

User of sustainability statements

Primary **users of general-purpose financial reporting** (e.g. existing / potential investors and other creditors), and **other users of sustainability statements** (e.g. business partners, trade unions, social partners, civil society, NGOs, governments, analysts, academics)

Selected stakeholder groups

Internal stakeholders



External stakeholders



Involvement during DMA process

Internal Stakeholders

In-depth involvement of **15 internal stakeholders** in **9 workshop sessions** to ensure **high engagement from those most affected** (internal stakeholders) and **experts** in potential material topics, **such as sponsors of respective ESG topics**.

External Stakeholders

Conduction of **12 interview sessions with suitable representatives of each external stakeholder groups** to **validate results** derived with internal stakeholders, **ensuring the expectations of important external stakeholders are met**.

02 | Results of Double Materiality Assessment

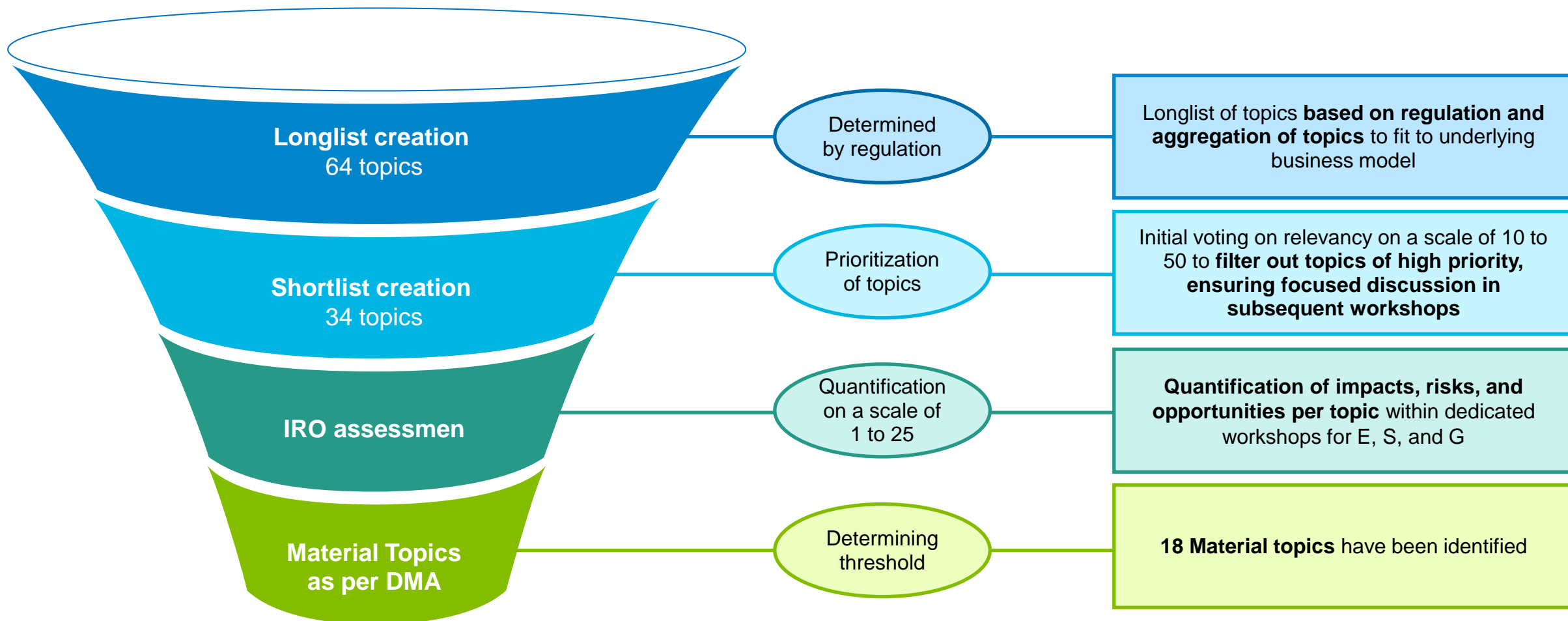
Overview of Results

The Double Materiality Assessment enables Exyte to identify and prioritize their key sustainability topics, which in turn determines the mandatory sustainability reporting under CSRD

Main steps of Double materiality analysis

Decisions

Description

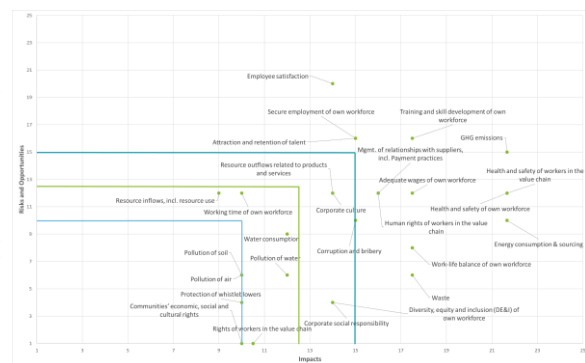


Material Topics according to Double Materiality Assessment

Based on Impact, Risk & Opportunity (IRO) derived during the Double Materiality Assessment

Final Materiality Matrix

Risks and Opportunities (Outside-In)



Impact (Inside-Out)

Environmental	Social	Governance
ESRS E1 GHG emissions	ESRS S1 Health and safety (own workforce)	ESRS G1 Management of relationships with suppliers
ESRS E1 Energy consumption and sourcing	ESRS S1 Work-life balance (own workforce)	ESRS G1 Corruption and bribery
ESRS E5 Waste	ESRS S1 Secure employment (own workforce)	ESRS G1 Corporate culture
ESRS E5 Resource outflows (products & services)	ESRS S1 Adequate wages (own workforce)	
	ESRS S1 Training and skill development (own workforce)	
	ESRS S1 Employee engagement (own workforce)	
	ESRS S1 Attraction & retention of talent (own workforce)	
	ESRS S1 Diversity, equity & inclusion (own workforce)	
	ESRS S2 Health and safety of workers (value chain)	
	ESRS S2 Human rights of workers (value chain)	
	ESRS S3 Corporate social responsibility	