

Scoring methodology

with worked example

Impact Materiality: Methodology Overview

1

Collect data for
each ESRS
sub-sub-topic

- Disclosed and estimated data across 14,500+ listed companies
- Strictly quantitative datapoints across all ESRS sub-sub-topics (e.g. Pollution of Air)
- Minimum 5-year time horizon

Output

Complete quantitative data package across all ESRS sub-sub-topics

2

Produce scores
at **company**
level

- Company-specific impact analysis: scale, scope, irremediability, likelihood
- Location-specific impact analysis: 50km² resolution worldwide
- Science-backed impact analysis: peer-reviewed research and economic modelling

Output

Scores across 14,500+ listed companies (score range: 1-5)

3

Produce scores
at **sector**
level

- Sector-specific weighting produced for each ESRS sub-sub-topic based on total impacts of constituent companies
- Provides wider perspective to guide and fine-tune company-level materiality assessment

Output

Scores across 57 sectors (score range: 1-5)

Financial Materiality: Methodology Overview

1

Map ICMA sectors and sub-sectors to GIST Impact sector classification system

2

Ascertain materiality of sustainability themes using the ICMA Materiality Matrix

3

Map ICMA sustainability themes to GIST Impact KPIs and assign scores

Scoring system for ICMA sustainability themes

Non-Material

1.0

Material

3.0

Most Material

5.0