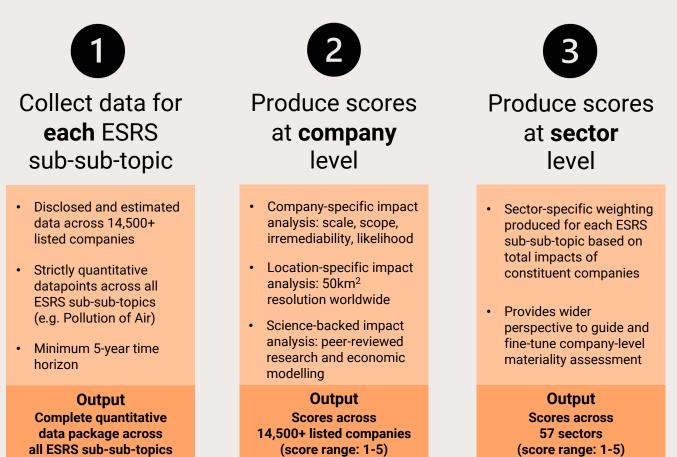
CSRD Double Materiality Assessment Tool



Scoring methodology

with worked example

Impact Materiality: Methodology Overview



Financial Materiality: Methodology Overview



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



Ascertain materiality

of sustainability themes using the ICMA Materiality Matrix



Map ICMA sustainability themes to GIST Impact KPIs and assign scores

Scoring system for ICMA sustainability themesNon-MaterialMaterialMost Material1.03.05.0