ISS-CORPORATE

OUR CLIENT STORIES

A Material Assessment Case Study

CLIENT PROFILE

Market Cap
$69 Billion

Industry
Construction Materials

Country
Ireland (HQ)
UK (Main Working Team)

Business Challenge

A large-cap construction materials company with a primary working group based in the United Kingdom was preparing for compliance with the Corporate Sustainability Reporting Directive (CSRD). Although the company had previously conducted a double materiality assessment, the process lacked formal documentation, a structured methodology, and clear audit trails. Consequently, and due to this lack of documentation, the company undertook an update of their assessment employing an altogether different process.

As a result, the organization encountered challenges in demonstrating adherence to CSRD requirements. The absence of documented rationales and a consistent methodology impeded the validation of the assessment during both internal reviews and external audits.

Furthermore, given that the assessment was conducted over two years prior, the company sought to update it to incorporate additional stakeholder perspectives and reflect recent regulatory developments.

Our Solution

The Sustainability Advisory team supported the client by applying a structured double materiality assessment methodology to reconstruct and formalize the company's prior assessment. The team collaborated closely with the client's UK-based working group to incorporate existing data and map outputs to align with European Sustainability Reporting Standards (ESRS) expectations.

This process included the systematic documentation of all identified impacts, risks, and opportunities (IROs), alongside the development of transparent and auditable rationales supporting each scoring decision. The team ensured that all assumptions, data sources, and evaluation criteria were recorded, establishing a consistent and defensible methodology throughout the assessment.

In parallel, the team leveraged ISS-Corporate's proprietary, data-driven methodology to refresh the assessment, ensuring that the output accurately reflected the company's risk and impact profile. This allowed the company to move beyond reconstruction and establish an up-to-date, forward-looking materiality assessment aligned with evolving CSRD requirements.

Results

Through this engagement, the company transformed a previously undocumented assessment into a fully structured, auditable, double materiality assessment aligned with CSRD requirements.

By utilizing ISS-Corporate's methodology, the company is now strategically positioned to meet regulatory expectations and integrate materiality insights into its broader sustainability strategy.

ISS-CORPORATE

Empowering resilient businesses

Our mission is to help businesses become more resilient by empowering them with the data, insights, and solutions they need to make informed decisions for their organization.

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