ISS-CORPORATE

OUR CLIENT STORIES

A Materiality Assessment Case Study

CLIENT PROFILE

Market Cap
$1.85 Billion

Industry
Machinery

Country
USA (HQ)
France (Subsidiaries)

Business Challenge

A small cap machinery company with a presence in the European Union sought to conduct its inaugural double materiality assessment to ensure alignment with the Corporate Sustainability Reporting Directive (CSRD). While the company had previously conducted a materiality assessment grounded in the SASB framework, it aimed to integrate considerations of impact materiality, as mandated by the European Sustainability Reporting Standards (ESRS).

The company's Chief Sustainability Officer, in collaboration with the European leadership team, partnered with ISS-Corporate to conduct an ESRS-aligned double materiality assessment for the two European entities in scope at the time, with the aim of informing business strategy and preparing for forthcoming reporting obligations.

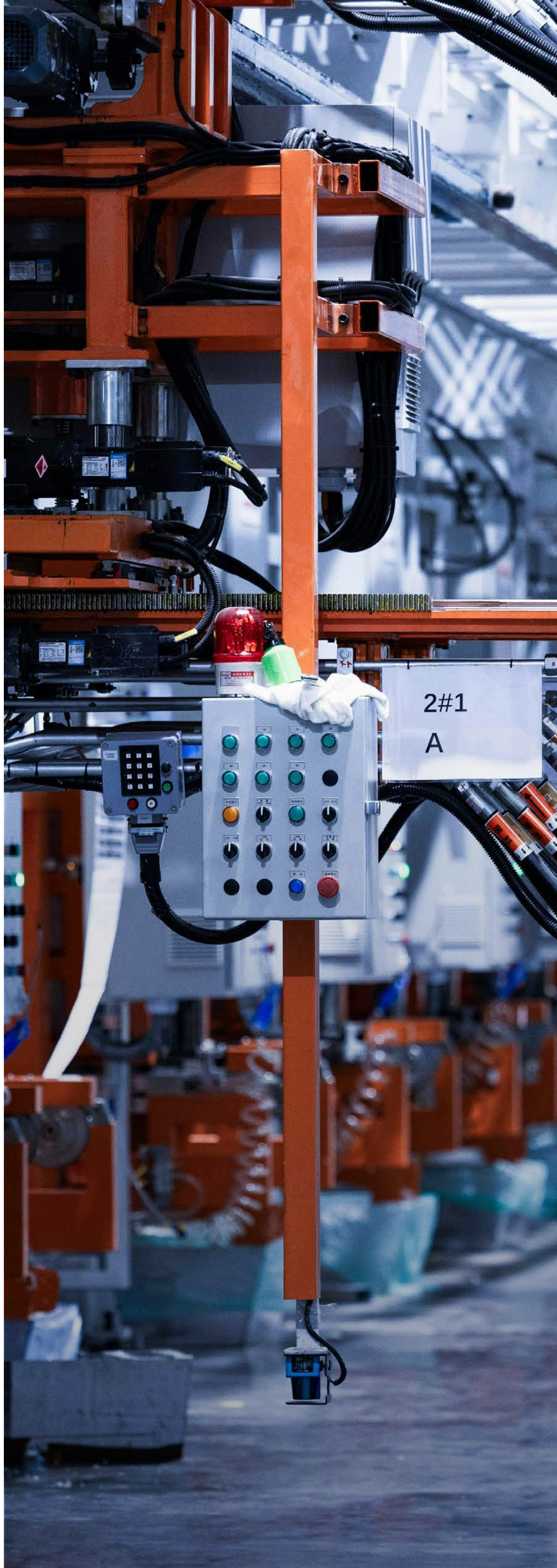
Our Solution

The Sustainability Advisory team performed an ESRS-aligned double materiality assessment utilizing ISS-Corporate's proprietary, data-driven methodology. Leveraging over 50,000 data points from various rating methodologies (ISS STOXX Environmental & Social QualityScore, ISS STOXX Corporate Rating, Newsroom, Norm-Based Research, and SDG Solutions Assessment), the team facilitated the identification of potentially material topics for the client.

The team also conducted interviews and surveys, in both English and French, on the client's behalf, to identify material sustainability-related risks and opportunities, as well as positive and negative impacts on people and the environment (IROs).
After incorporating client feedback, the team drafted the final double materiality assessment report.

Results

The findings of the double materiality assessment helped the company identify gaps in its disclosures concerning material IROs, serving as guidance to strengthen and enhance its reporting practices. ISS-Corporate further supported the company by evaluating local IROs and identifying relevant disclosure requirements aligned with the ESRS-defined material topics.



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