

Analysing and understanding our impact through double materiality

A key requirement under the CSRD, double materiality accelerates the concept of materiality in sustainability reporting. It helps us better understand how our business is impacted by sustainability issues ('outside in') as well as how our activities affect society and the environment ('inside out').

Expleo carried out two stakeholder consultations to inform our double materiality analysis. The first, in 2022, focused on mapping non-financial risks. The second, in early 2023, consisted of interviews with both internal and external stakeholders.

The analysis identified 17 key extra-financial issues classified into three levels of criticality: major, high and moderate. Five are considered critical risks or opportunities with a major impact on both Expleo and its external stakeholders.

EMPLOYEES	●	A mutual commitment with employees
CUSTOMERS	●	Be a trusted partner to customers
SOCIETY	●	Listen to stakeholders
ENVIRONMENT	●	Being a clear-sighted and responsible company
ETHICS	●	Ensuring ethics and compliance along the value chain
BUSINESS MODEL	●	Develop a sustainable business model

Matrix of double materiality and risk management KEY EXTRA-FINANCIAL ISSUES

