

2023 Double Materiality assessment and matrix preview

WBA conducted a new ESG materiality assessment which was finalized at the end of fiscal 2023. It is our first materiality assessment to consider double materiality by identifying ESG topics that are material from both financial and impact perspectives. The assessment was conducted in alignment with leading market practice from the Global Reporting Initiative (GRI) and the European Union Corporate Sustainability Reporting Directive (EU CSRD). The 2023 matrix will be published in the 2024 WBA ESG Report.

The matrix at the right shows the results of our 2023 double materiality assessment, identifying the issues most material to the business from an ESG perspective.

Our sustainability strategy during the fiscal year 2023 was guided by the materiality assessment conducted in 2020 and the corresponding matrix published in our 2023 WBA ESG Report.

- Healthy Communities
- Healthy and Inclusive Workplace
- Healthy Planet
- Sustainable Marketplace
- Governance and Economic

