

# Materiality analysis – the first step for your sustainability report



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The materiality analysis is the guidepost in your sustainability strategy. It helps you to identify the key sustainability issues, supports you in complying with regulatory requirements and prioritizing ESG issues in your strategy, and gives your reporting clarity and persuasiveness.

Use the materiality analysis as a starting point for transparent and effective sustainability communication. We guide you through the entire process – from the identification of relevant topics to the development of a customized materiality matrix that serves as the basis for strategy and reporting.



# Materiality analysis

## Typical challenges faced by our customers:

- How can the really relevant ESG topics be specifically identified?
- How can the opinions and needs of stakeholders be effectively integrated?

## Why conduct a materiality analysis?

Increasing legal requirements such as the Swiss Code of Obligations or standards such as CSRD and GRI require companies to conduct a well-founded and comprehensible materiality analysis. Stakeholders such as suppliers, customers and investors also expect a transparent analysis of their ESG issues. In addition, the materiality analysis not only creates transparency, but also provides valuable insights for your corporate strategy.

While the single materiality matrix only refers to the company's impact on ESG issues (inside-out perspective), the double materiality analysis also considers the flip side and determines the financial opportunities and risks of ESG factors for the company (outside-in perspective). The expectations of stakeholders should be determined and included in this process. The result of the analysis is visualized in a materiality matrix and serves as the basis for strategy and reporting.



[More on the ESG starting point and gap analysis](#)

[More on sustainability reporting](#)

Your contact

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# Materiality analysis

## **Our approach: support where you need it**

We guide you through the entire process, from a single or double materiality analysis to stakeholder surveys and the development of a customized materiality matrix.

**Result:** Detailed documentation of the materialities and the resulting materiality matrix

## **How you benefit**

- A clear and individual materiality matrix that makes relevant ESG issues visible for your company
- Materiality analysis as a basis for reporting and strategy as well as transparency for stakeholders

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