CSRD Double Materiality Assessment Matrix

BC ESG House Reference Sheet | 20 ESRS Topics Scored Across Impact & Financial Materiality (Thresholds: >= 3.0)

2x2 Double Materiality Matrix (Baseline Pre-Populated ESRS Longlist)

Low Financial / High Impact (1 topics)

Action: Corporate responsibility & ESRS impact programs

- ESRS-E4-01: Biodiversity, land use & ecosystem d (3.23 / 2.00)

High-High (Double Material) (12 topics)

Action: Prioritize for extensive disclosure & management

- ESRS-E1-01: Climate change mitigation (Scope 1, (4.77 / 4.50)
- ESRS-E1-02: Climate change adaptation & physical (4.00 / 4.00)
- ESRS-E1-03: Energy consumption, efficiency & ren (3.83 / 4.00)
- ESRS-E3-01: Water withdrawals, consumption & str (3.23 / 3.00)
- ESRS-E5-01: Resource inflows, packaging & waste (3.53 / 3.00)
- ESRS-S1-01: Working conditions, living wages & l (3.77 / 3.50)
- ESRS-S1-02: Occupational health & safety (OHS) (3.47 / 3.00)

+ 5 more in .xlsx workbook

Low-Low (Monitor) (5 topics)

Action: Monitor; detailed disclosure not required

- ESRS-E2-01: Air, water & soil pollution from ope (2.70 / 2.50)
- ESRS-E2-02: Substances of concern & chemical man (2.47 / 2.00)
- ESRS-S3-01: Local & indigenous community impacts (2.70 / 2.00)
- ESRS-G1-03: Supplier payment practices & SME fai (2.53 / 2.00)
- ESRS-G1-04: Political engagement, lobbying & tra (2.00 / 2.00)

High Financial / Low Impact (2 topics)

Action: Risk management & investor communication

- ESRS-S1-04: Training, upskilling & career develo (2.53 / 3.00)
- ESRS-G1-02: Anti-corruption, bribery & whistlebl (2.93 / 3.00)

Workbook Methodology & Included Sheets (.xlsx)

1. Topics & Scoring: 20 pre-populated ESRS (E1-E5, S1-S4, G1) rows + 5 custom rows, 1-5 dropdowns, live composite & threshold formulas.
   Impact Score = 70% x AVG(Scale, Scope, Irremediability) + 30% x Likelihood. Financial Score = AVG(Magnitude, Likelihood).
   Double Materiality Rule: A topic is Material if Impact >= Impact Threshold OR Financial >= Financial Threshold.
2. Matrix: Live 2x2 quadrant counts, averages, topic lists, ESRS pillar rollup, and scatter plot driven by formulas.
3. Stakeholders: 7 canonical stakeholder groups (AA1000 Influence/Interest matrix, engagement methods, and ESRS topics raised).