

# Materiality Assessment





— GRI 3-1, 3-2

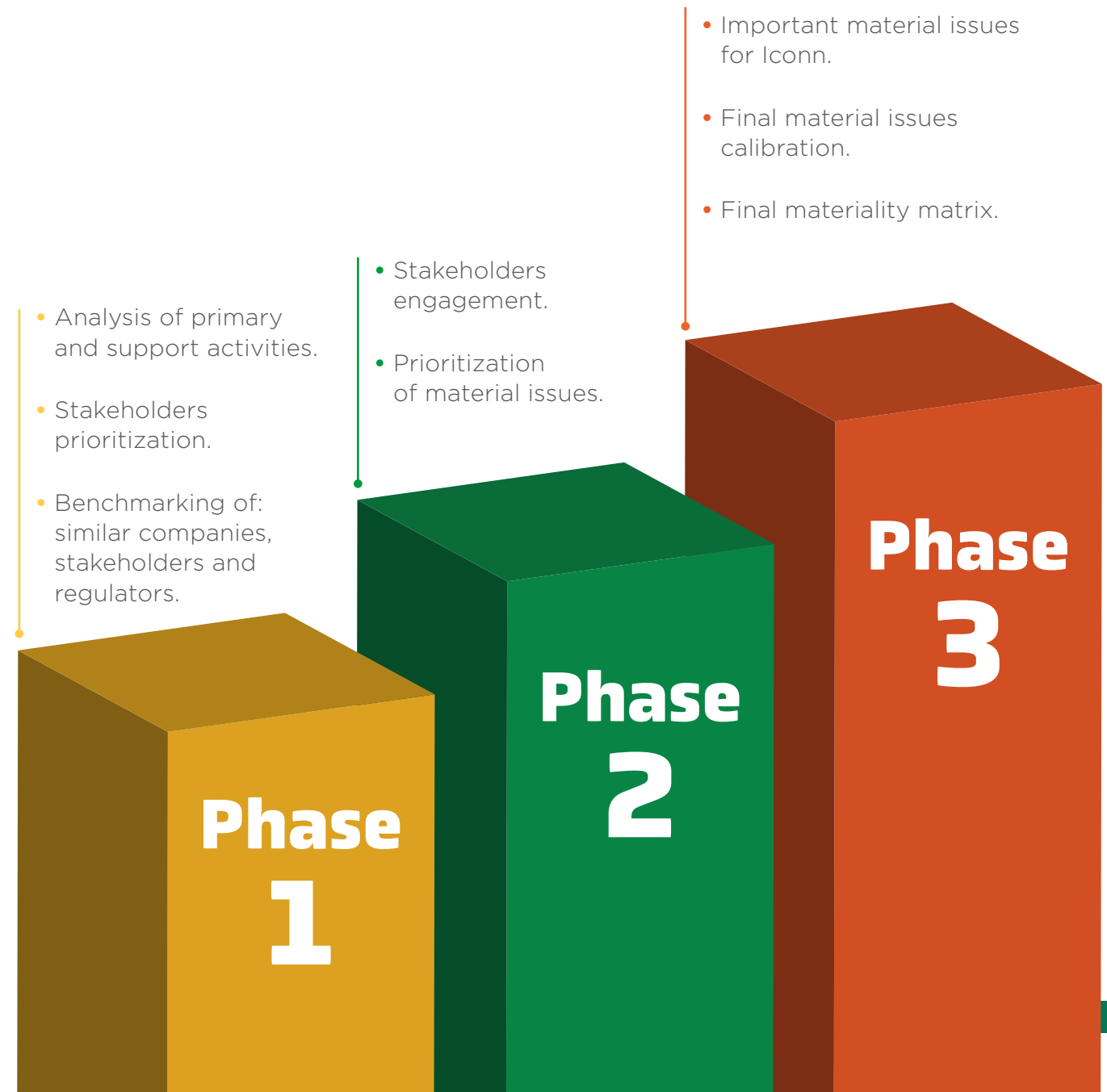
In 2023, we conducted a **double materiality** assessment, following the guidelines of the Global Reporting Initiative (GRI) and the Sustainability Accounting Standards Board (SASB). This analysis has allowed us to identify the issues that significantly impact the company’s value creation and how our company impacts people, the economy, and the environment.

The assessment was carried out with the involvement of stakeholder groups and included a comparative analysis of the company’s maturity and risks against industry and social benchmarks.

This resulted in a list of material topics upon which is the foundation of our Sustainability Strategy, and which is covered in this report.

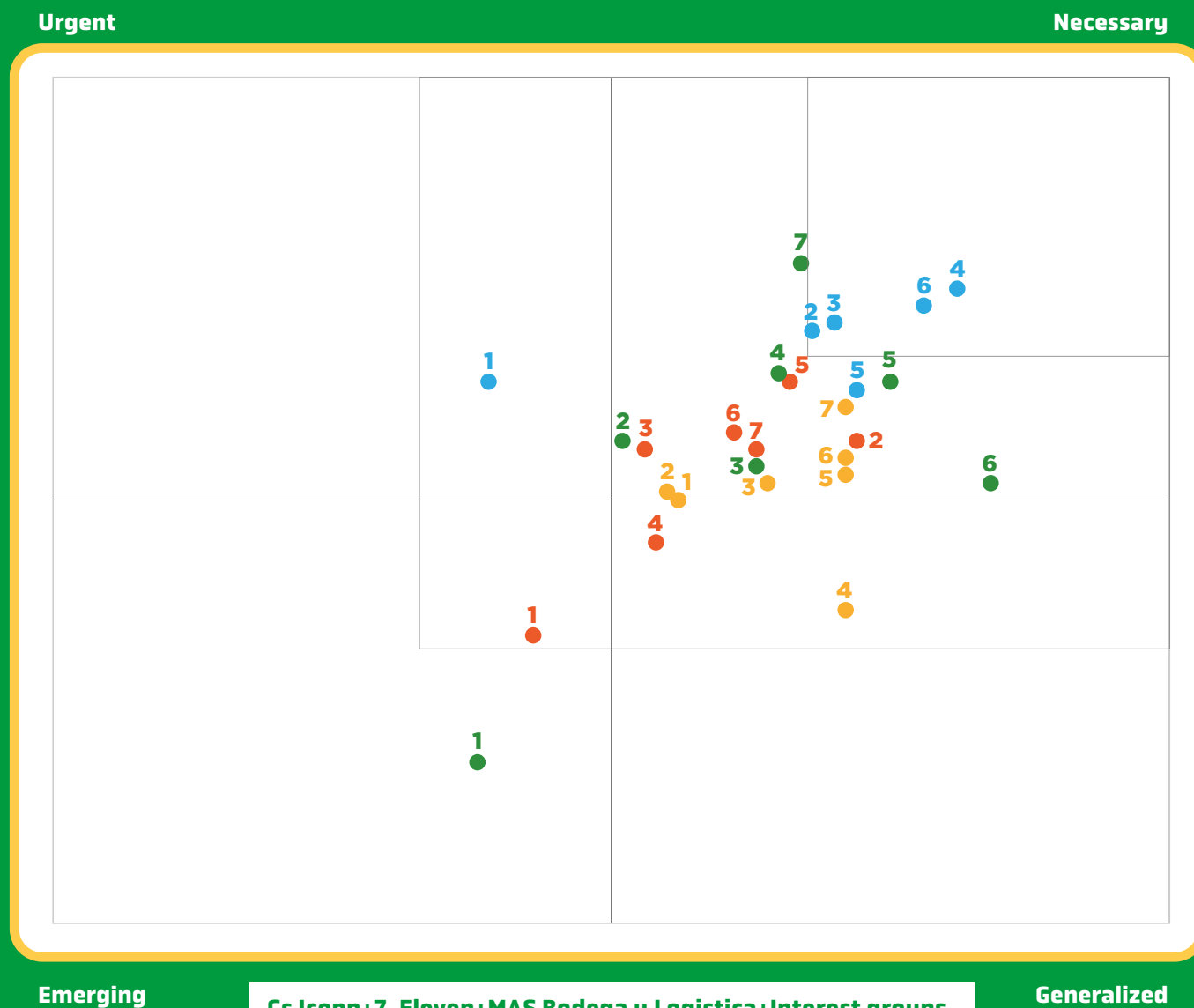


# Materiality's Methodology



# Materiality Matrix

Sector maturity + Sector risk + Social risk



## ● Environmental dimension

- 1 Pollution
- 2 Climate change
- 3 Water resource management
- 4 Energy eco-efficiency
- 5 Materials
- 6 Waste management
- 7 Environmental policies/environmental management system

## ● Economic dimension

- 1 Financial issues
- 2 Operations
- 3 Operational efficiency
- 4 Brand management
- 5 Customer relationship
- 6 Product/services development

## ● Social dimension

- 1 Social impact
- 2 Diversity and inclusion
- 3 Human rights
- 4 Talent attraction
- 5 Supplier standards
- 6 Human capital development
- 7 Health and safety

## ● Governance

- 1 Cybersecurity
- 2 Ethics and integrity
- 3 Risk management
- 4 Corporate governance
- 5 Money laundering/fraud
- 6 Corruption, bribery, and transparency
- 7 Management and strategy sustainability and ESG aspects

# Sustainability Management

— GRI 2-13, 2-14

Each of our pillars has a committee responsible for managing sustainability initiatives, processes, and results, so that the entire group shares a common vision and can work toward maximizing value for our stakeholders. These committees support decision-making, resource allocation, and risk prevention.

The People, Product, and Planet committees are led by executive directors, who ensure timely monitoring and leadership of the strategy and its goals. Their members are an interdisciplinary group of employees from different areas of the company who report on achievements and progress towards each of the goals from their own sphere of responsibility. They also receive support from the sustainability department throughout the year.



# Our Impact Network

— GRI 2-29

Iconn understands the importance of maintaining constant communication with stakeholders so that we can stay tuned in with their concerns and needs and address them through various actions and initiatives, and constantly monitoring how our operations affect them.

In 2023, we conducted our stakeholders' assessment and engagement exercise in which we surveyed regulators, suppliers,

employees, directors, and customers to gather their perspectives and feedback on Iconn's sustainability performance and to understand the impact that various material topics have on them. This dialogue was conducted according to the methodology recommended in the *AA1000 Standard* on Stakeholder Engagement.

# Contribution to the Sustainable Development Goals

As part of our commitment to sustainability, we continue to develop initiatives and actions that contribute to the **United Nations Agenda 2030** Sustainable Development Goals (SDGs).

Having determined our material topics, we then identified which SDGs where we can make a positive difference and establish short, medium, and long-term targets for doing so.