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# DOUBLE MATERIALITY ASSESSMENT GUIDELINES



# INTRODUCTION

Beyond the CSRD requirements, the double materiality assessment (DMA) is an **essential and powerful tool to build a complete sustainability diagnosis**, which can be easily adapted to your company's size.

This document proposes a complete DMA methodology, including detailed scoring scales, and based on the GRI and CSRD recommendations.





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# 1. WHAT IS A DOUBLE MATERIALITY ASSESSMENT?

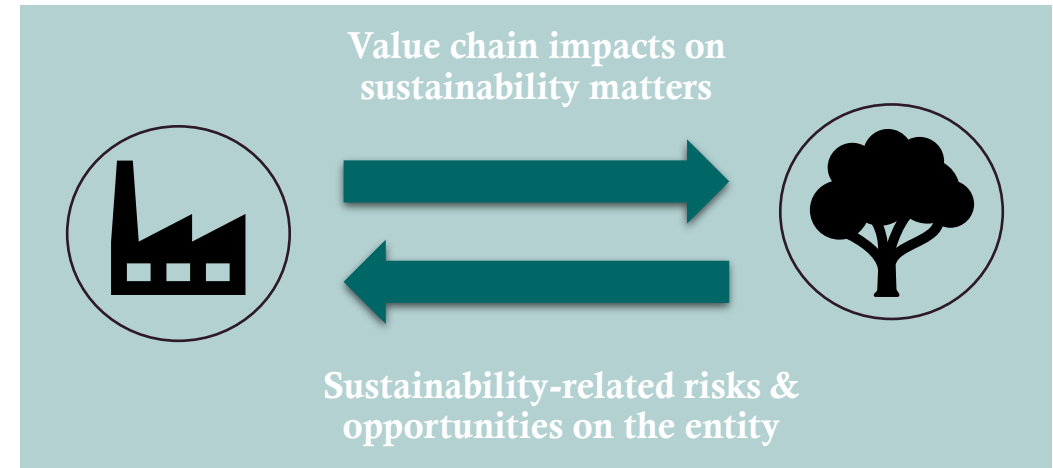
A double materiality assessment is a **complete sustainability diagnosis**, which enables your company to determine which Environmental, Social and Governance (ESG) topics are the most critical (=“material”) and must be prioritized in your sustainability strategy.

The double materiality assessment (DMA) is based on **objective documentation** (scientific studies, expert reports...) and **stakeholders’ engagement\***. The sources of information are critical in the process, as they ensure that you get solid and accurate data as well as external insights, which can often shake up common beliefs and understanding we have of our industry’s impacts.

During this sustainability diagnosis process, we not only look at the impacts directly caused by the company, but also at the indirect **impacts generated along the company’s value chain**. This is a critical point, as for many companies, the biggest ESG impacts might frequently come not from their own activities, but from their upstream value chain.

Moreover, we call this diagnosis a double materiality assessment, because it considers the two dimensions of a topic’s materiality:

- **Financial materiality** (outside-in perspective)
- **Impact materiality** (inside-out perspective)



**Financial materiality:** a sustainability matter is considered as financially material if it can **impact** (positively or negatively) **the company’s financial** position, financial performance, cashflow, access to finance or cost of capital over the short, medium, or long term.

**Impact materiality:** on the contrary of the financial materiality, impact materiality reveals the **consequences that the company has or can have on the outside world**. Impact can be positive or negative, actual or potential, and over the short, medium or long-term. The impact materiality includes **impacts along all the value chain**, upstream and downstream, including through the company’s products and services, as well as through its business relationships (and not limited to contractual relationships).

## 2. WHICH TOPICS DOES THE DMA COVER? (1/2)



To ensure that all ESG topics are covered by the DMA, following the comprehensive CSRD sustainability topics list, even if your company is not subject to the regulation, will be a great help. On this page, you will find the list of environmental topics. The next page details the social and governance topics.

### E1 - CLIMATE CHANGE

Climate change  
adaptation

Climate change  
mitigation

Energy

### E3 - WATER & MARINE RESOURCES

Water

- Consumption
- Withdrawal
- Discharges

Extraction and use  
of marine resources

### E5 - CIRCULAR ECONOMY

Resources inflow

Resources outflow

Waste

### E2 - POLLUTION

Pollution of air

Pollution of soil

Substances of  
concern

Pollution of water

Pollution of living  
organisms and food

Substance of very  
high concern

### E4 - BIODIVERSITY & ECOSYSTEMS

State of species  
(Size, extinction)

Extent and  
condition of  
ecosystems

Biodiversity loss

Dependencies on  
ecosystem services

- Land degradation
- Desertification
- Soil sealing

- Climate change
- Land use
- Fresh water use
- Direct exploitation
- Invasive alien species
- Pollution
- Others

## 2. WHICH TOPICS DOES THE DMA COVER? (2/2)

### S1 – OWN WORKFORCE & S2 – WORKERS IN THE VALUE CHAIN\*

#### Working conditions

- Secure employment
- Working time
- Adequate wages
- Freedom of association
- Existence of work councils
- Collective bargaining
- Work-life balance
- Health and safety

#### Equal treatment and opportunities for all

- Gender equality
- Training
- Employment
- Inclusion of persons with disabilities
- Measures against violence and harassment in the workplace
- Diversity

#### Other work-related rights

- Child labour
- Forced labour
- Adequate housing
- Water and sanitation
- Privacy

### S4 – CONSUMERS & END-USERS\*

#### Information

- Privacy
- Freedom of expression
- Access to (quality) information

#### Personal safety

- Health and safety
- Security of a person
- Protection of children

#### Social inclusion

- Non-discrimination
- Access to product and services
- Responsible marketing practices

### S3 – AFFECTED COMMUNITIES

#### Economic, social and cultural rights

- Adequate housing
- Adequate food
- Water & sanitation
- Land-related impacts
- Security-related impacts

#### Civil and political rights

- Freedom of expression
- Freedom of assembly
- Impacts on human rights defenders

#### Rights of Indigenous People

- Free, prior & informed consent
- Self-determination
- Cultural rights

### G1 – BUSINESS CONDUCT

#### Management of relationships with suppliers (Incl. payment practices)

#### Whistle-blowers protection

#### Animal welfare

#### Corporate culture

#### Political engagement

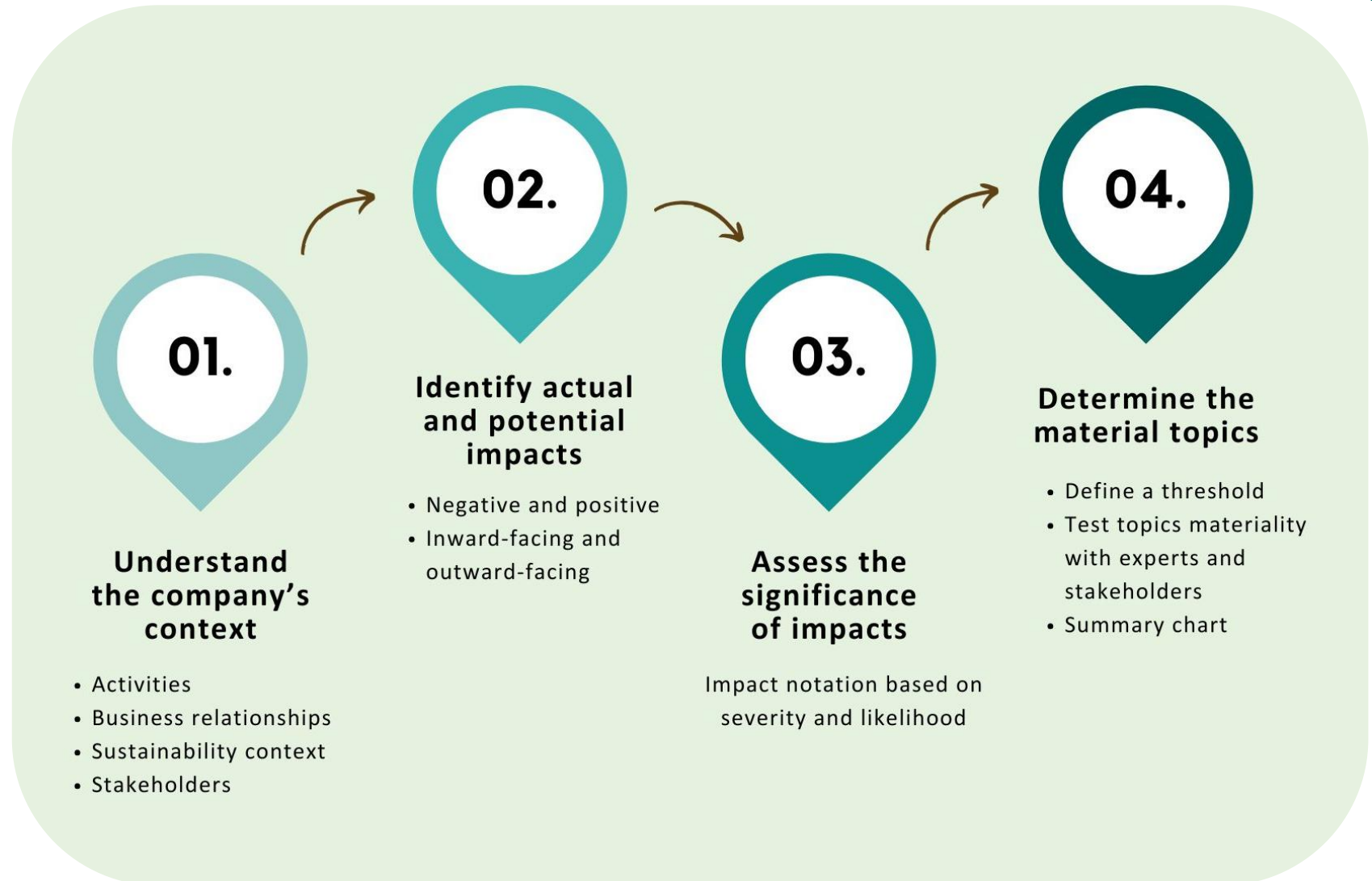
#### Corruption and bribery

# 3. MATERIALITY ASSESSMENT PROCESS

A quality double materiality assessment, like Rome, won't be built in a day, and will require the input of different experts from your company, and, when possible, from external stakeholders.

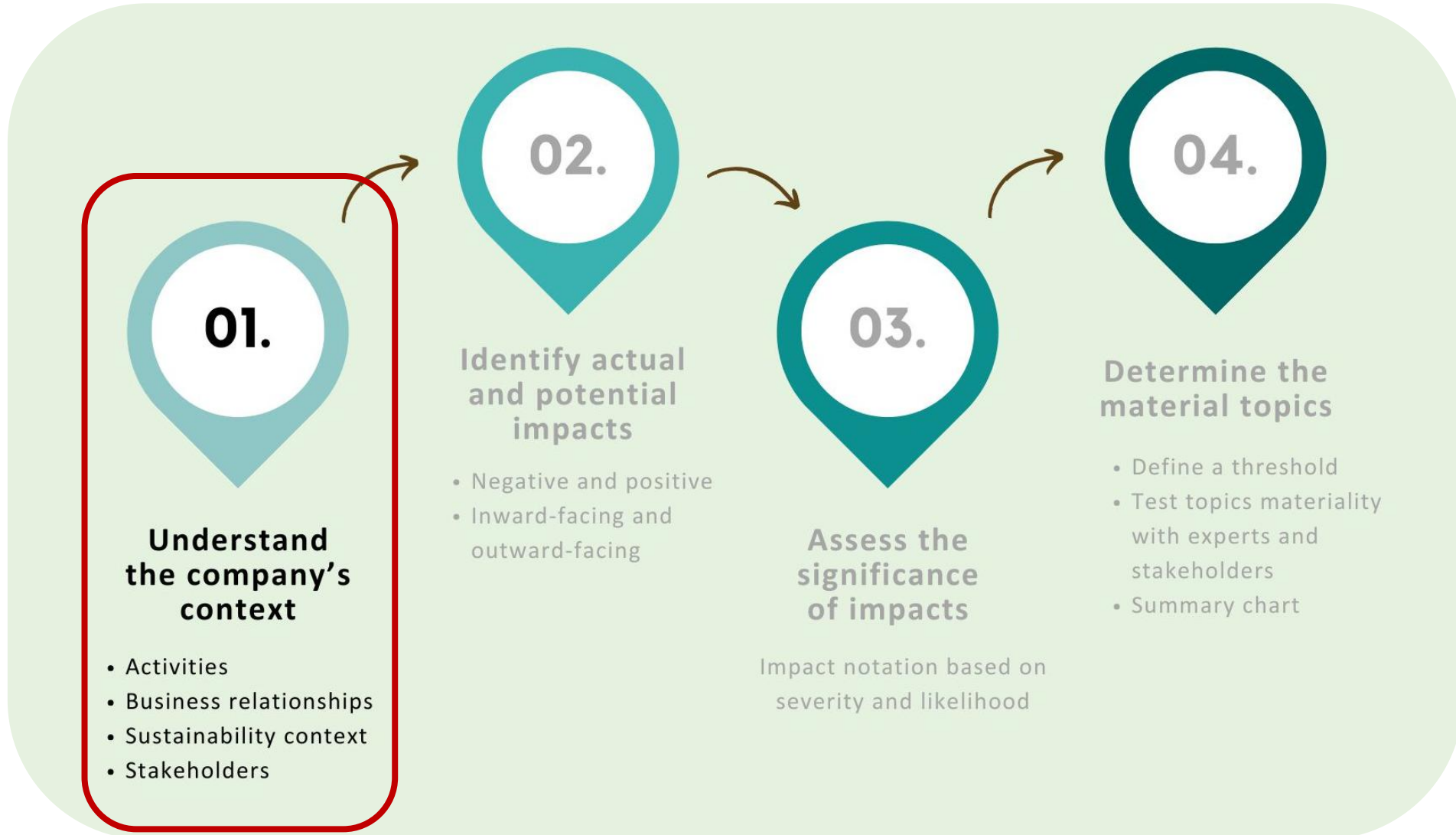
Nonetheless, the **scope of this work can be adapted to the size and the available resources of your company.**

In order to achieve a successful DMA, which will become the solid foundation of your sustainability strategy, it is recommended to adopt the following 4-step process, based on the GRI and CSRD methodologies.





# 3.1 UNDERSTAND THE COMPANY'S CONTEXT





# 3.1 UNDERSTAND THE COMPANY'S CONTEXT



In this very first step, the organization builds an initial high-level overview and mapping of its:

- Activities
- Business relationships
- Sustainability context in which activities and business relationships occur
- Stakeholders

This will provide critical information for identifying its actual and potential impacts.

In order to achieve this step, we advise you to:

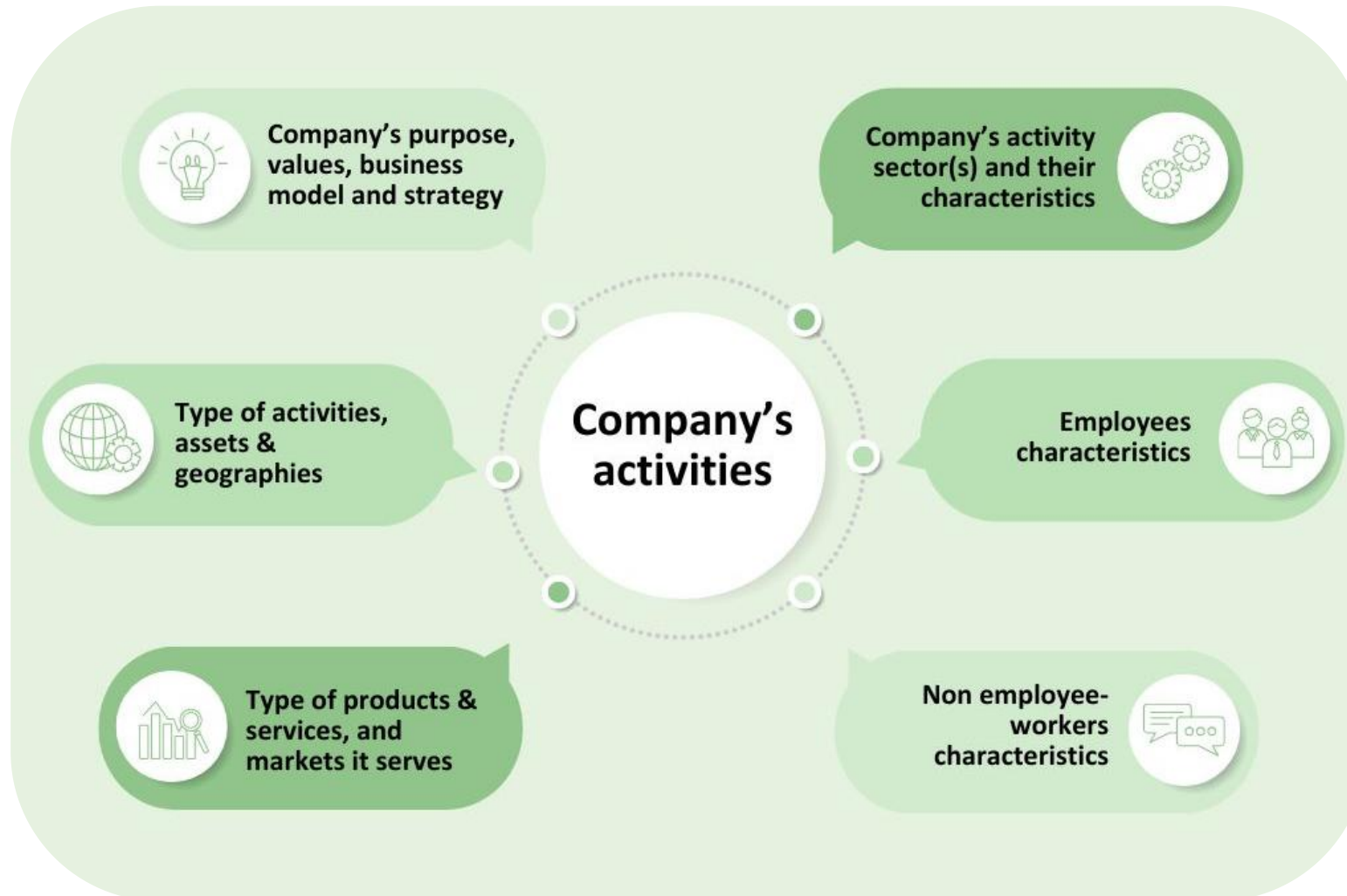
- Prepare **interviews** with one leader and one operational employee from each of the company's departments, such as Procurement, Production, Quality, Sales, Marketing, Logistics, HR, Finance, R&D, IT...
- Proceed to **research** on the company's and its main partners' sustainability context linked to their industry and geographies (media, NGO, international organizations, experts and scientific researches, legal environment...).

## Examples of interview questions

- Describe your job and department processes
- What are the main environmental, social and governance topics linked to your activities?
- Have there been sustainability concerns linked to your activity raised in the past?
- Who are the external business partners you work with?
- Do you include environmental, social or business conduct criteria in the selection of your business partners?
- Do you have a due diligence / audit process in place regarding your business partners?
- What are the main ESG topics related to your business partners?
- Have there been sustainability concerns linked to some of your business partners raised in the past?
- Who are your main stakeholders?
- What are your stakeholders' sustainability demands or concerns?
- Do you have sustainability policies/ action plans/ objectives in place in your department?

# 3.1.1. COMPANY'S CONTEXT: ACTIVITIES

To start the double materiality assessment, the company should list / map the following points:

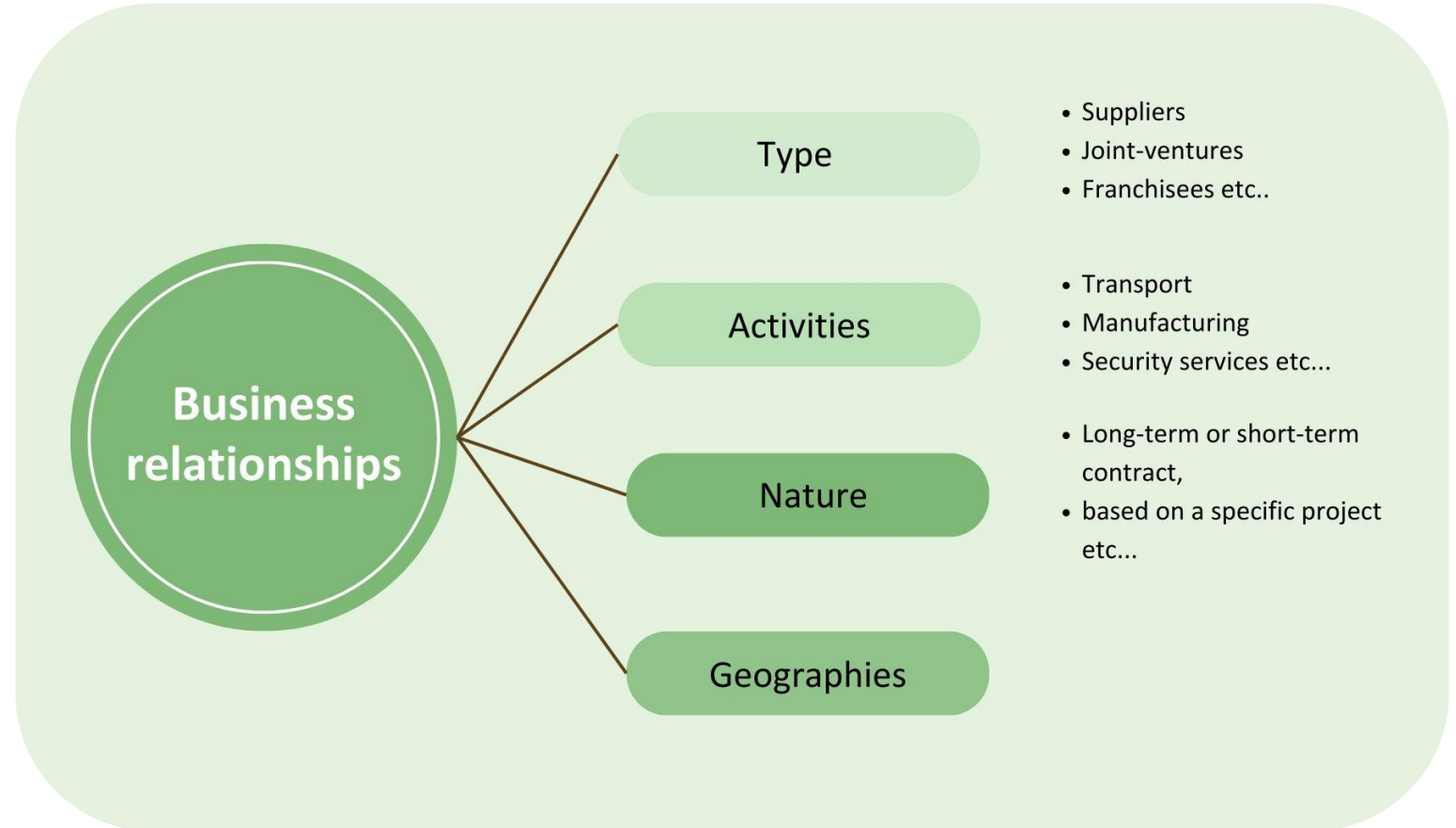


## 3.1.2. COMPANY'S CONTEXT: BUSINESS RELATIONSHIPS

In order to identify later all the IRO emerging from the value chain, it is essential to map comprehensively the company's direct and indirect business relationships.

Business relationships include business partners, as well as all the actors of the value chain (including providers' providers etc.), and other entities linked to the company's operations, products or services.

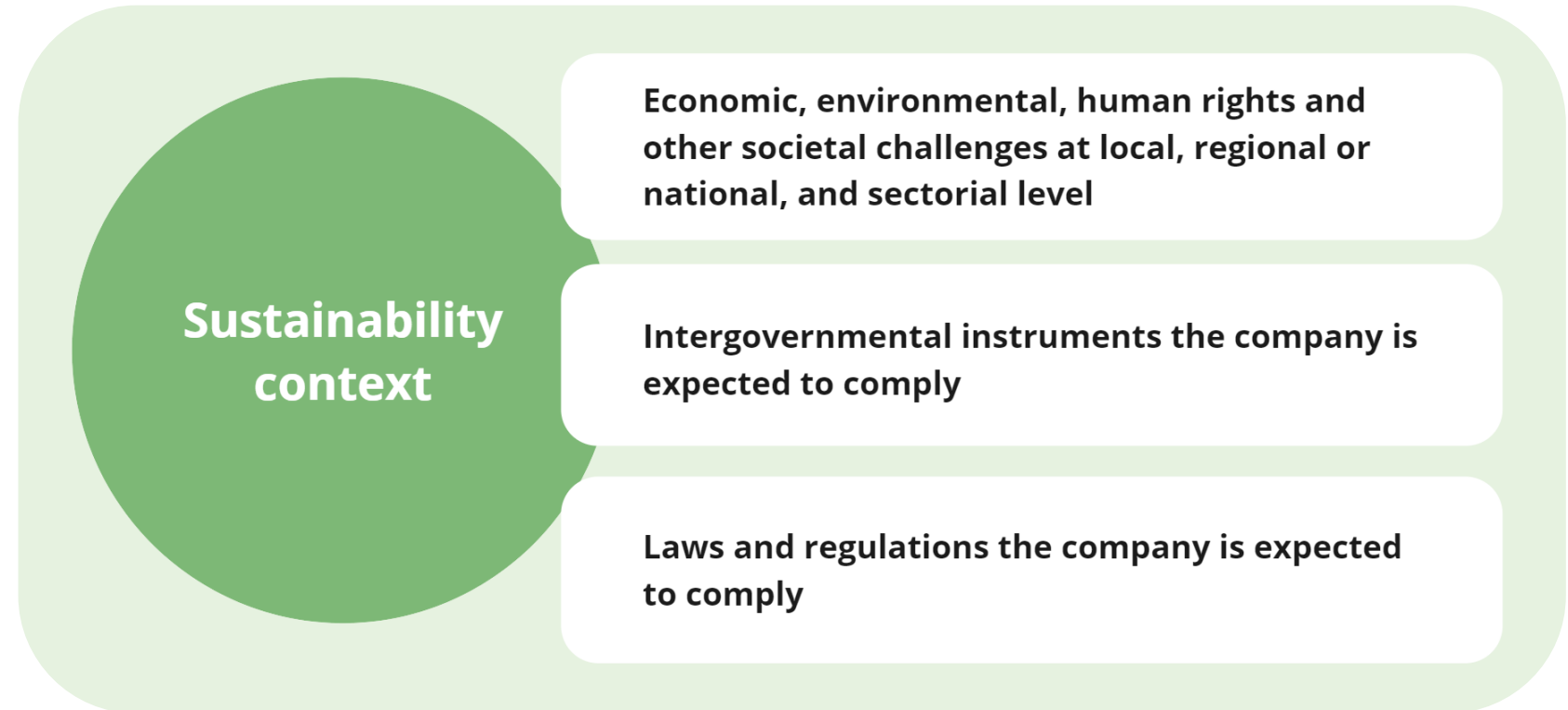
For each business relationship listed, it is recommended to identify their characteristics as follow:



### 3.1.3. COMPANY'S CONTEXT: SUSTAINABILITY



The company should proceed to research regarding the **sustainability context** of its **activities and business relationships**:





# 3.1.3. COMPANY'S CONTEXT: STAKEHOLDERS



A stakeholder is a person, a group of person or an organization with an interest or a concern in your company's and its value chain's activities.

Your organization should identify the **stakeholders across its activities and business relationships**, in order to:

- Prepare to engage with them, and
- Point out the company's potential and actual sustainability IRO related to them.

This includes the stakeholders who don't have a direct relationship with the company (ex: workers in the supply chain), and those who are unable to articulate their views (e.g., future generations) but whose interests are affected or could be affected by the company's activities.

At the end of this step, your organization should have established:

1. A **stakeholders' mapping**, including information on their activities and the current engagement the company has with them (e.g. regular meetings, workshops, sharing data, complaint channels...). The mapping will highlight the stakeholders on which the company can potentially have the biggest sustainability impacts.
2. A **stakeholders' engagement plan**: who will you further engage with, how and when. The stakeholders' engagement work should be proportionate to the size of your organization, and **prioritize** the stakeholders who can potentially be the most severely affected by the company's direct and indirect activities.

## Stakeholders can be:

Affected stakeholders <sup>(1)</sup>

Nature <sup>(2)</sup>

Employees & other workers <sup>(3)</sup>

Local communities

Users of sustainability statements <sup>(4)</sup>

Persons in vulnerable situations

Customers, consumers & end-users

Suppliers

Public authorities

Regulators & supervisors

Financial institutions

- (1) Individuals or groups whose interests are affected or could be affected – positively or negatively – by the company's activities and its direct and indirect business relationships across its value chain.
- (2) Nature is a silent stakeholder. The company will use scientific data – validated by peers - to evaluate the impacts, risks and opportunities of its activities.
- (3) Includes for example temporary workers and workers in the value chain.
- (4) Primary users of financial reporting (existing and potential investors, lenders and other creditors), and other users of sustainability statements (business partners, trade unions and social partners, civil society and non-governmental organizations, governments, analysts and academics...)

# 3.1.3. COMPANY'S CONTEXT: STAKEHOLDERS

## Stakeholders' engagement benefits

Stakeholders' engagement provides benefits to the company which go way beyond the double materiality assessment:

### Concrete knowledge of stakeholders' expectations, concerns and demands

Stakeholders' engagement enables the objective validation or refutation of assumptions previously made regarding the different stakeholders' expectations. This process often reveals unexpected insights, for example about main demands from employees or customers. It establishes a solid foundation for making informed decisions, and avoid impactless actions.



### Economic opportunities

In particular, engaging customers in the company's sustainability process triggers an improved knowledge of their expectations and demands. This insight can lead to the adaptation or the development of new products and services that not only meet these demands but also generate new economic opportunities for the company.

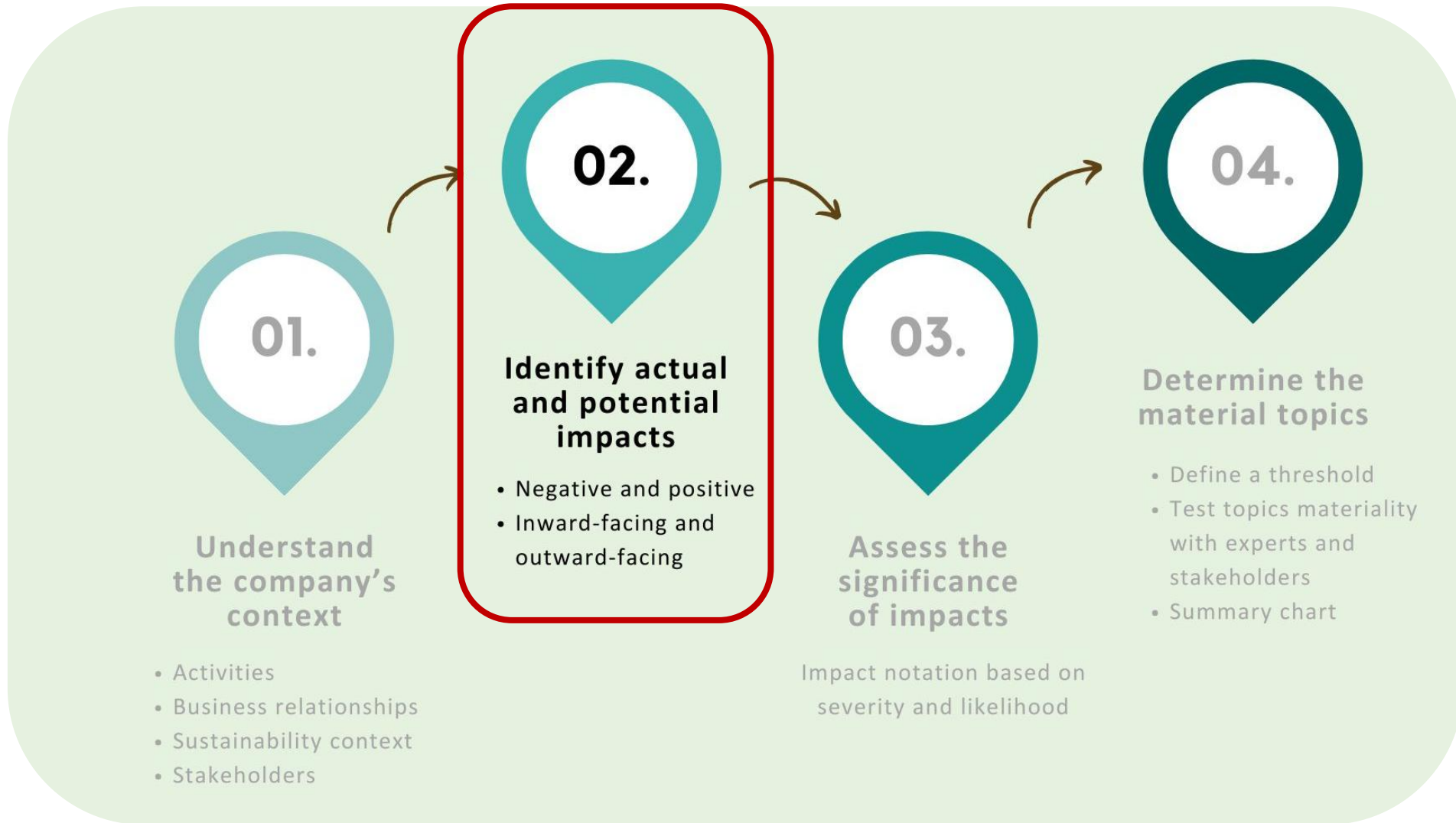


### Increase employees and partners' loyalty

When customers and employees feel that their expectations and concerns are heard, they are more likely to remain loyal to the company. Given the high costs associated with recruiting and retaining employees and customers, this increased loyalty can have a significant positive impact on the company's financial performance.



## 3.2 IDENTIFY IMPACTS, RISKS & OPPORTUNITIES



## 3.2 IDENTIFY IMPACTS, RISKS & OPPORTUNITIES



Once we have a good understanding of the global sustainability context, we can identify the potential or actual impacts (negative or positive) that the company has or could have, directly or indirectly, on sustainability matters, and on the reverse the financial impacts that sustainability matters have or could have on the company.

It is recommended to follow the exhaustive sustainability topics list given by the initial version of the CSRD (cf. [section 2](#)), in order to ensure that no sustainability topics have been left behind in the process.

At this stage, we will **list ALL the sustainability topics** that have been raised during the step 1 of the process, even if some will most likely be immaterial. It is extremely important for auditors and for your reports' readers to know what topics you have assessed, and which ones (and why) have been considered as immaterial.

In addition to all the data gathered in the previous step, the company can collect additional information from several sources:

### Internal documentation

- Third-party assessments of the company's impacts
- Audits
- Environmental permits
- Legal reviews
- Occupational health and safety inspections
- Shareholders filings
- Grievance mechanisms/complaints/whistle-blowing channels

### External documentation

- Inter-governmental organizations
- Civil society organizations and NGOs
- Media and experts
- Academics, studies
- Workers' representatives and trade unions
- Industry organizations
- Audits or other assessments of its business relationships made by a tier, industry or multi-stakeholder initiatives
- Competitors' sustainability reports/ Other companies operating in the same sector/area
- [SASB industry standards](#), which give a first overview of the most common sustainability topics related to each industry.

### Stakeholders

Stakeholders' engagement will enable to collect precious information regarding potential and actual sustainability impacts.

Stakeholder's engagement strategy has to be **planned in advance**, as it might take a certain time to achieve.

Companies can adapt their stakeholders' engagement strategy to their size and available resources.



## 3.2 IDENTIFY IMPACTS, RISKS & OPPORTUNITIES



Where can the sustainability impacts, risks and opportunities emerge from?

### Outward-facing impacts

Company's potential or actual impacts on People and Environment can emerge from its:

#### Industry sector(s)

The SASB standards will help you to determine the sustainability IRO related to your industry and your partners' industries.

#### Products/Services

For example components used or production processes can trigger specific IRO.

#### Geography (-ies)

As an illustration, some geographies are more at risks regarding workers' rights, deforestation or water shortages.

#### History

Here we will check if the company has previously been involved in some sustainability impacts, even if the problems have been solved since then.

### Financial risks and opportunities

Two types of sustainability risks which can financially affect the organization:

#### Material risks

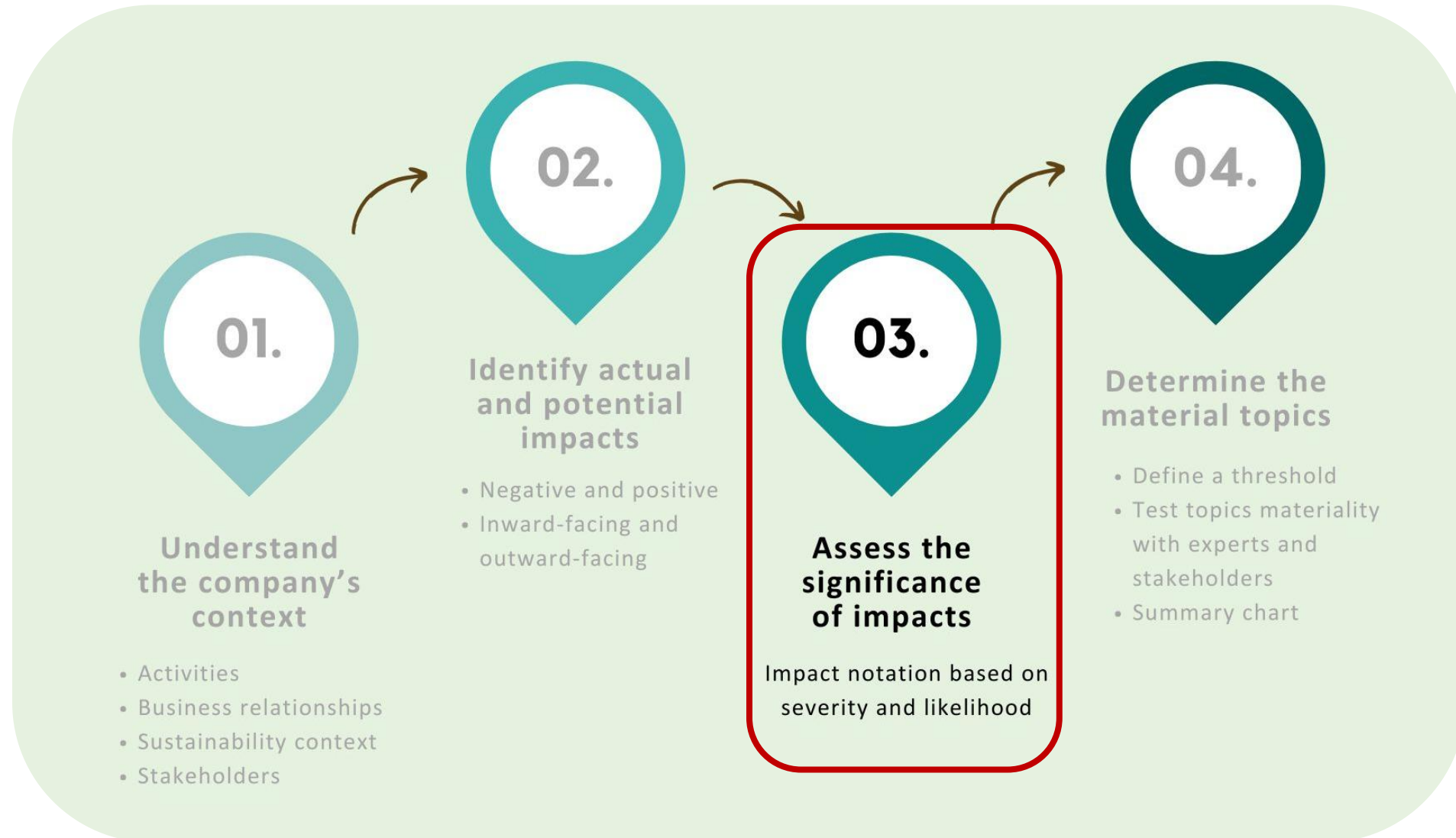
Such as floods, fires, water shortages etc... They can affect the production plants, the components' sourcing or any part of the value chain.

#### Transition risks

Transition risks (risks related to the changes of the business environment made to tackle sustainability issues):

- **Policy and legal** (ex: stricter laws and regulations)
- **Technology** (ex: substitution of existing products with lower GHG emissions options)
- **Market** (ex: customers behavior changes, increase of raw material costs)
- **Reputation** (ex: stigmatization of the sector)

## 3.3 ASSESS IMPACTS, RISKS & OPPORTUNITIES



# 3.3 ASSESS IMPACTS, RISKS & OPPORTUNITIES



This part of the materiality assessment is probably one of the most sensitive and time-consuming. It consists of evaluating and this giving a “materiality score” to each of the IROs you have identified in the previous step.

It is here essential to primarily set up a robust and objective scoring methodology. The scoring methods vary depending on the type of IRO:

## Negative impacts

The materiality of a negative outward-facing impact will be determined by its **severity** and its **likelihood**.

### Severity

Composed of 3 characteristics:

- Scale:** how grave the impact is
- Scope:** how widespread the impact is
- Irremediable character:** how hard it is to counteract or make good the resulting harm

### Likelihood

Refers to the chance of the impact happening. It can be determined qualitatively (very likely, likely etc...) or quantitatively (ex: in % of probability, or frequency)

## Positive impacts

The materiality of a positive outward-facing impact will be determined by its **amplitude** and **likelihood**.

### Amplitude

Composed of 2 characteristics:

- Scale:** how beneficial the positive impact is
- Scope:** how widespread the impact is

### Likelihood

## Financial risks & opportunities

The materiality of inward-facing risks and opportunities will be determined by their **potential magnitude** and their **likelihood**.

### Magnitude

Potential impact (positive or negative) on the company's finances, through its financial performances, its cash-flows, access to finance or cost of capital.

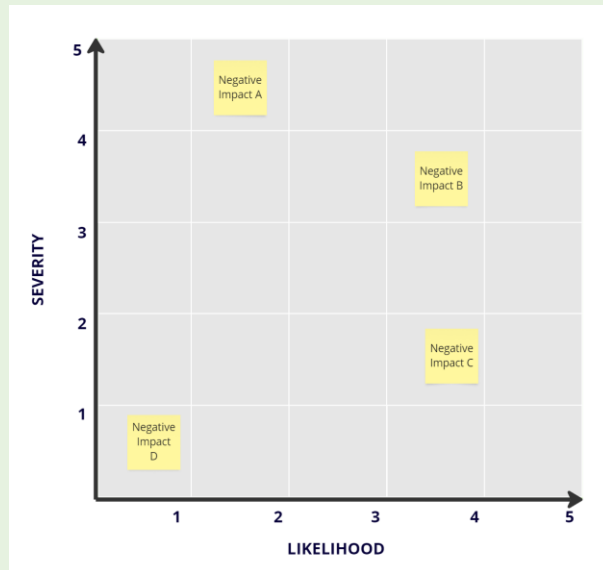
### Likelihood

# 3.3 ASSESS IMPACTS, RISKS & OPPORTUNITIES

We propose a methodology that enables the systematic and objective scoring and prioritization of the various IROs linked to your company. In this method, we score each dimension of the IRO on a scale from 1 to 5.

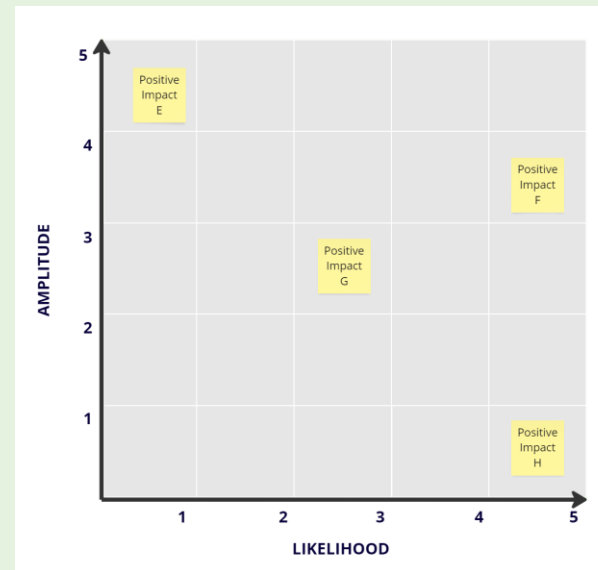
## Negative impacts

$$\text{Severity} = \frac{(\text{Scale} + \text{Scope} + \text{Irremediability})}{3}$$

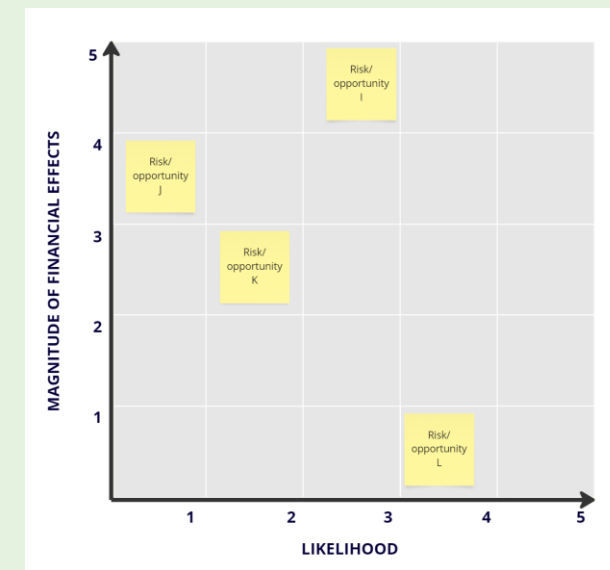


## Positive impacts

$$\text{Amplitude} = \frac{(\text{Scale} + \text{Scope})}{2}$$



## Financial risks & opportunities





## 3.3 ASSESS IROS- LIKELIHOOD



Here is a proposal of scale to evaluate the **likelihood** of each IRO, which can of course be adapted to your specific context:

5

Actual impact, or very high probability, may happen several times in a year

4

High probability of happening (1-5 years)

3

Intermediate probability of happening (5-10 years)

2

Low probability of happening (10-25 years)

1

Very low probability of happening (+25 years)

0

No risks of occurrence

## 3.3 ASSESS IROS – SCALE

This tool can be used to evaluate the scale of negative impacts related to Environment topics. It can of course be tailored to your specific context. When deciding between two scores, it is advisable to select the higher one to ensure that no impacts are underestimated.

### Environment

5

Absolute

High damage and complete destruction. Severely affects human health (death, significant impairment of health or life expectancy). The company or its industry are the main contributors of the environmental impact

2

Low

Small environmental disturbances, not affecting health or the ecosystem. The company or its industry are small contributors of the environmental impact. Small financial impact.

4

High

Significant environmental disturbances that threaten species or ecosystem or can trigger significant human health issues. Significant financial consequences. The company or its industry are major contributors of the environmental impact.

1

Minimal

Minimal disturbance, minimal financial consequences. The company or its industry have a minimal contribution to the environmental impact.

3

Medium

Medium environmental disturbance with moderate impact on species (no species extinction threat), ecosystem or human health. Moderate financial impact. The company or its industry are moderate contributors of the environmental impact.

0

None

No disturbance. No financial impact. The company or its industry are not contributing, directly or indirectly, to the environmental impact.

## 3.3 ASSESS IROS – SCALE

This tool can be used to evaluate the scale of negative impacts related to Workforce topics. It can of course be tailored to your specific context. When deciding between two scores, it is advisable to select the higher one to ensure that no impacts are underestimated.

### Own workforce – workers in the value chain

5

Absolute

Severely affects human health (death, significant impairment of health or life expectancy). Affects fundamental human rights.

2

Low

Moderately affects workers' well-being. No workers' rights impact. Moderate financial impact. Can trigger a sick leave of less than 5 days.

4

High

Affects ILO's fundamental principles and working rights. Important health impact, which can trigger a sick leave superior to 30 days. Significantly affects access to basic necessities of life (livelihood, healthcare, education...). High financial impact.

1

Minimal

Minimal impact on workers' well-being. No financial impact. No sick leave needed.

3

Medium

Moderate health impact, which can trigger a sick-leave between 5 and 30 days. Significantly affects workers' well-being, or workers' rights outside ILO's fundamental rights. Moderately affects access to basic necessities of life (livelihood, healthcare, education...). Medium financial impact.

0

None

No impact on workers

# 3.3 ASSESS IROS – SCALE



This tool can be used to evaluate the scale of negative impacts related to Communities, Consumers, and Governance topics. It can of course be tailored to your specific context. When deciding between two scores, it is advisable to select the higher one to ensure that no impacts are underestimated.

## Communities – Consumers and end-users

5

Absolute

Affects basic human rights. Death or significant impairment of health or life expectancy. Violates Indigenous People's consent rights. Destroys sources of income and constitutes a threat to economic stability.

2

Low

Low financial impact. Medium impact on community well-being. Doesn't affect access to basic necessities of life (livelihood, healthcare, education...).

4

High

Important financial, cultural or health impact (no risk of death or significant impairment of health or life expectancy). Significantly affects access to basic necessities of life (livelihood, healthcare, education...). Significantly affects Indigenous People's livelihood.

1

Minimal

Low impact on community's well-being.

3

Medium

Moderate financial or health impact (no long-term consequences). Moderately affects access to basic necessities of live (livelihood, healthcare, education...). High impact on community well-being. Moderately affect Indigenous People's livelihood.

0

None

No impact on communities.



## 3.3 ASSESS IROS – SCOPE



This scale can help you to evaluate the scope of IROs related to environmental topics. It can of course be adapted to your specific context. When hesitating between two scores, it is recommended to choose the highest one, in order to ensure that no impacts are underevaluated.

### Environment

5

Global

Contributes to a global environmental impact.  
Ex: GHG emissions

2

Concentrated

Impact at city level

4

Widespread

Impact at national level

1

Limited

Localized impact =<100m around the source

3

Medium

Impact at regional/ sub-national level

0

None

No impact

## 3.3 ASSESS IROS – SCOPE



This scale can help you to evaluate the scope of IROs related to Workforce topics. It can of course be adapted to your specific context. When hesitating between two scores, it is recommended to choose the highest one, in order to ensure that no impacts are underevaluated.

### Own workforce – workers in the value chain

5	Global	More than 75% of affected workers.	2	Concentrated	Between 5% and 25% of affected workers
4	Widespread	Between 50% and 75% of affected workers.	1	Limited	Less than 5% of affected workers.
3	Medium	Between 25% and 50% of affected workers.	0	None	No workers affected.

## 3.3 ASSESS IROS – SCOPE



This scale can help you to evaluate the scope of IROs related to Communities, Consumers, and Governance topics. It can of course be adapted to your specific context. When hesitating between two scores, it is recommended to choose the highest one, in order to ensure that no impacts are underevaluated.

### Communities – Consumers and end-users – Business conduct

<b>5</b>	Global	More than 1000 people or 20% of affected community members, business partners, consumers or end-users.	<b>2</b>	Concentrated	11-100 affected people or 5-10% of affected community members, business partners, consumers or end-users.
<b>4</b>	Widespread	501-1000 affected people or up to 15-20% of affected community members, business partners, consumers or end-users.	<b>1</b>	Limited	Less than 10 affected people or 5% of affected community members, business partners, consumers or end-users.
<b>3</b>	Medium	101-500 affected people or 10-15% of affected community members, business partners, consumers or end-users.	<b>0</b>	None	No people or business partners affected.

## 3.3 ASSESS IROS – REMEDIABILITY

Here is a proposal of scale to evaluate the remediability of IROs. It can of course be adapted to your specific context. When hesitating between two scores, it is recommended to choose the highest one, in order to ensure that no impacts are underevaluated.

### All topics

5

Irreversible, or takes more than 20 years to remediate.

2

Remediable with efforts in the short or middle-term (time & cost).

4

Very difficult to remedy or long-term (more than 5 years), and/or with high costs.

1

Relatively easy to remedy in the short-term.

3

Difficult to remedy, on the mid-term (between 1 and 5 years). Remediation has a significant cost.

0

Very easy to fully remedy without costs nor efforts, in the very short term.

# 3.3 ASSESS IROS – FINANCIAL RISKS & OPPORTUNITIES



Here is a proposal of scale to evaluate the magnitude of financial impacts. It can of course be adapted to your specific context. When hesitating between two scores, it is recommended to choose the highest one, in order to ensure that no impacts are underevaluated.

## Magnitude of financial effects

5

Absolute

Absolute financial effects: may cause activity's interruption or shut down. Affects more than X% of sales or costs (to be determined by the company)

2

Low

Low financial effects.  
Affects between A% and Z% of the company's sales or costs.  
Low impact on the company's profitability and financing capacities.

4

High

High financial effects, with a strong impact on activity's continuity. Affects between Y% and X% of the company's sales or costs. A significant part of the activity might be interrupted or shut down.

1

Minimal

Minimal financial effects.  
Affects less than A% of the company's sales or costs.

3

Medium

Medium financial effects.  
Affects between Z% and Y% of the company's sales or costs.  
Medium impact on the company's profitability and financing capacities.

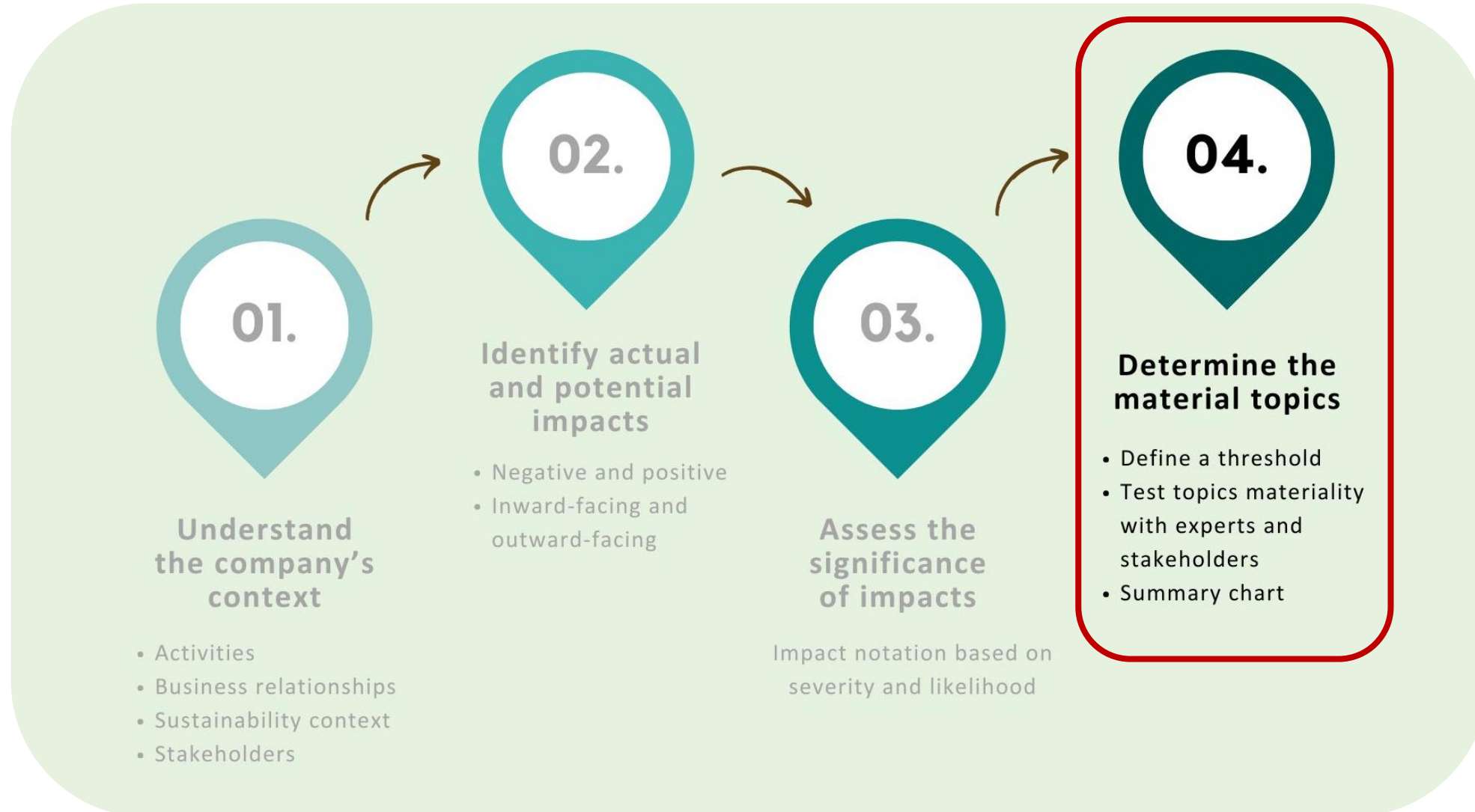
0

None

No financial effects



## 3.4 DETERMINE MATERIAL TOPICS



## 3.4 DETERMINE IROS' MATERIALITY



Congratulations, you have now assessed all your IROs, and reached the final step of your double materiality assessment!

This phase consists of 4 actions:

1

Set up a materiality threshold

2

Compare the IROs to the materiality threshold

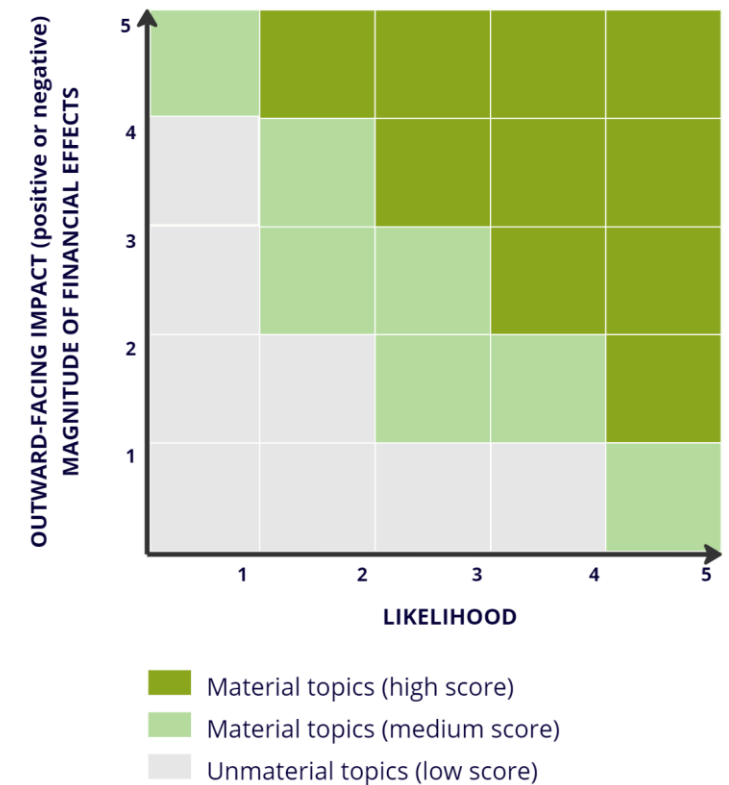
3

Test the materiality results with stakeholders (optional, but highly recommended!)

4

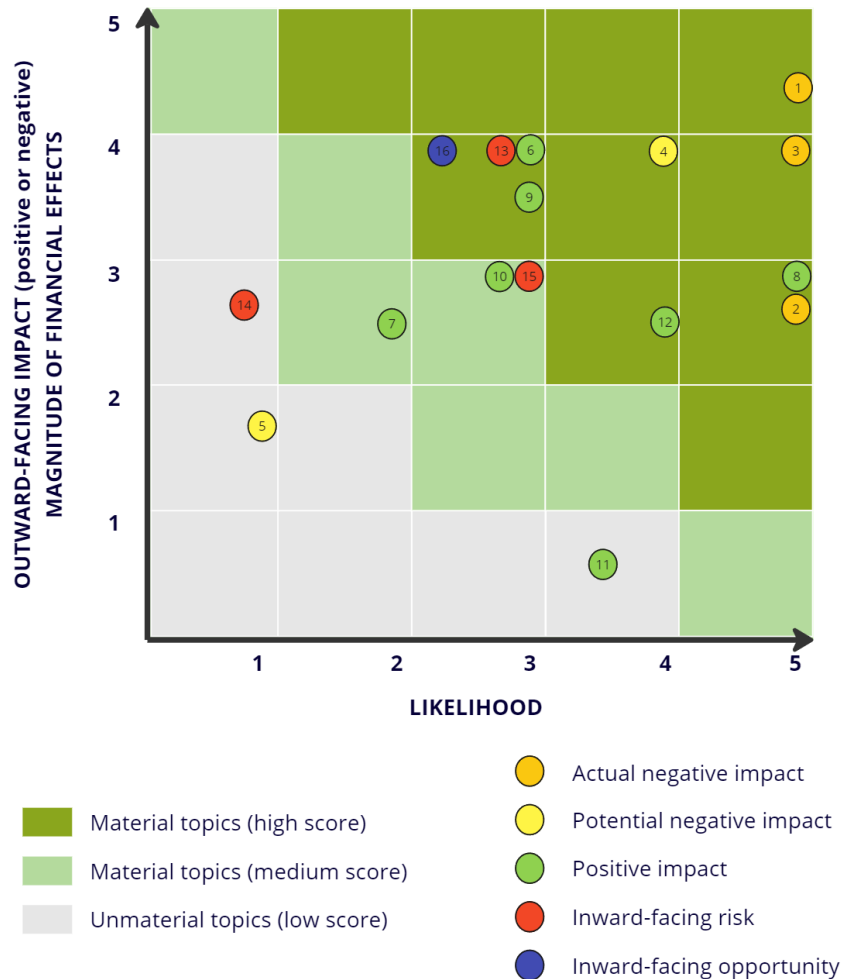
Write the materiality assessment synthesis

Example of threshold:



## 3.4 DETERMINE IROS' MATERIALITY

Example of IRO's comparison to threshold:



### Specific cases where threshold do not need to be applied:

- If the materiality of an IRO is **widely recognized by relevant experts, frameworks or organizations, or by national or EU sustainability policies or legislations**, it can be automatically considered as material.
- In case of **human rights** risks, the severity takes precedence over its likelihood, meaning that even if the probability that this risk happens is very low, it must still be considered material in the case that the severity is significant
- If the **scale of the impact is assessed as absolute (5)**, the IRO should automatically be considered as material
- If the **scope of the IRO is assessed as total/global (5)**, the topic is automatically considered as material
- If the impact is assessed as **non-remediable/irreversible (5)**, it is automatically considered as material

# 3.4 DETERMINE IROS' MATERIALITY

What should we ideally find in a DMA synthesis?

1

The description of the DMA processes and methodologies



2

The description of the company's context (phase 1)



3

The synthesis of the sustainability topics' materiality



4

The prioritization of sustainability topics



5

In annex, the references to all the DMA documentation (for example detailed materiality scoring, stakeholders' engagement strategy and conclusions), as well as internal and external sources used during the process



# DO YOU NEED HELP TO IMPLEMENT YOUR DOUBLE MATERIALITY ASSESSMENT?



## WE CAN SUPPORT YOU AT EVERY STEP!

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SUSTAINABILITY STRATEGY & REPORTING

DOUBLE MATERIALITY ASSESSMENT

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