



## COLLECTED ISSUES:

What issues, opportunities, risks and impacts could be of importance to Lebensbaum?

Issues brought up during an internal, interdepartmental materiality workshop



Issues raised by stakeholders (see p. 216)



Legal requirements



Environmental issues as per EMAS



Sustainability issues as per GRI



## IN-DEPTH MATERIALITY ANALYSIS BY THE LEBENSBAUM SUSTAINABILITY MANAGEMENT TEAM:

### THE METHOD:

**1**

The collected issues are sorted and categorised by the Lebensbaum sustainability management team

**2a**

A context analysis is performed for each issue, taking into account the product lifecycle:

- external & internal influences
- subtopics
- impacts on the environment & on stakeholders



**2b**

The stakeholders for each issue are identified, taking into account the product lifecycle

**3**

An opportunity and risk analysis is performed for each issue; identified opportunities & risks are assessed according to:

- their likelihood or frequency
- the (potential) magnitude of their impacts
- their controllability

**4**

Each issue is assessed from an environmental angle. First it is determined whether a given issue is an environmental one. The environmental issues are then assessed according to seven defined criteria:

- three criteria regarding relative frequency
- three criteria regarding relative magnitude
- one criterion regarding projected future developments

**5a**

The materiality of each issue is assessed from Lebensbaum's perspective according to nine defined criteria:

- three criteria regarding strategic importance
- three criteria regarding operative importance
- three criteria regarding reputational importance



**5b**

Each issue is assessed regarding its materiality to the stakeholders:

- The impact on stakeholders is assessed according to defined criteria
- The stakeholders' perspective is gained, for example through a recent Master's thesis containing employee and consumer surveys; stakeholder workshops run by suppliers; and published materiality analyses by suppliers, customers and competitors

### THE RESULTS:

**A**

- 30 key issues were identified
- Issues that clearly did not apply to Lebensbaum were eliminated



**B**

The context and stakeholders were clarified for each sustainability issue



**C**

Opportunities & risks were identified for each issue



**D**

Environmental aspects were assessed



**E**

The integrated materiality analysis was completed



THE LEBENSBAUM MATERIALITY ANALYSIS IS SUPPLEMENTED BY THE MANAGING DIRECTORS AND RELEASED AS A STRATEGIC MANAGEMENT TOOL



## MANAGING THE IDENTIFIED SUSTAINABILITY ISSUES:

- Define relevant indicators for each issue, taking into account EMAS and GRI requirements
- Connect the issues to the United Nations' Sustainable Development Goals (SDGs; see p. U3 f.)
- Establish strategic goals for each issue
- Determine the respective status quo
- Establish concrete, operative objectives in order to make progress on each issue (sustainability programme; see p. 186 ff.)