

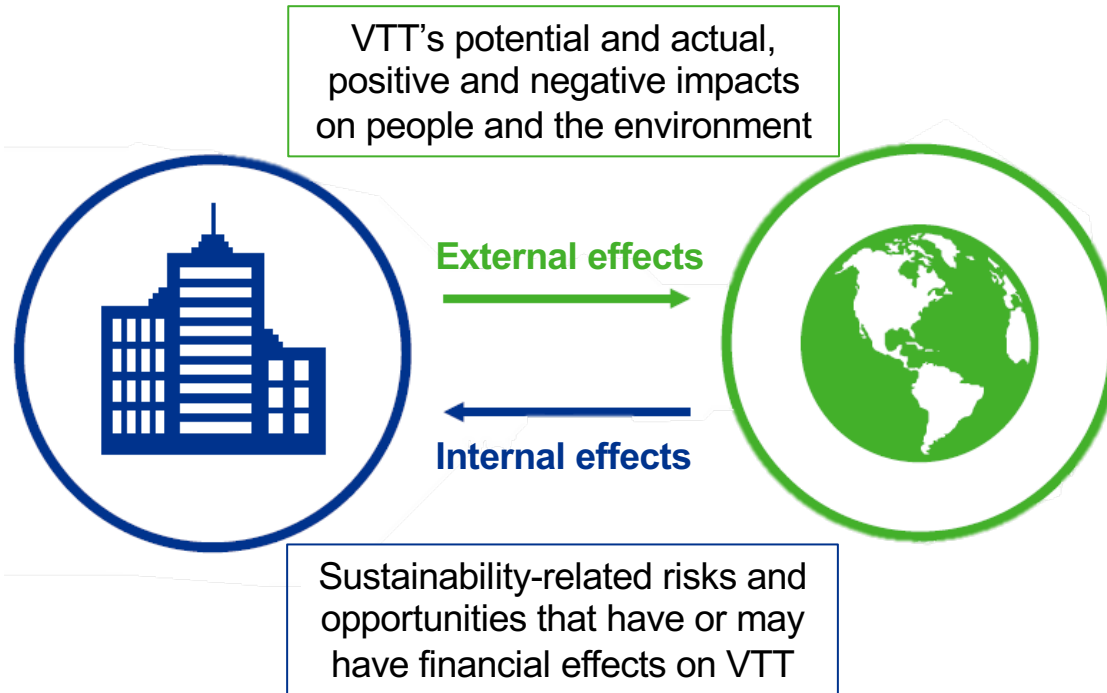
The VTT logo consists of the letters 'VTT' in a bold, white, sans-serif font, centered within a solid orange square. The background of the entire slide is a repeating pattern of stylized, interlocking shapes in orange, blue, white, and black, creating a dynamic, geometric texture.

VTT

VTT's Materiality assessment results

06/03/2024 VTT – beyond the obvious

Double Materiality Assessment



- What is material?
 - Material impact on people and the environment **and/or** financially material topic
- Role of the materiality analysis:
 - Materiality is the basis of all sustainability work
 - Defines what must be reported on VTT's sustainability
 - Defines priorities for sustainability in strategy, policies/guidelines, targets and action plans
- The results of the materiality analysis are verified and they will be updated regularly, if needed. Next update will be towards end of the year 2024.

Content of ESRS (European Sustainability Reporting Standards)

General:

General principles

General, strategy, governance and materiality assessment

Environment:

Climate change

Pollution

Water and marine resources

Biodiversity and ecosystems

Resource use and circular economy

Social:

Own workforce

Workers in the value chain

Affected communities

Consumers and end users

Governance:

Business conduct

List of possibly material topics & sources



Topics	ESRS-standards	SASB list of industry specific material topics	Previous materiality analysis	New topics raised during the process
Climate change	X		X	
Pollution	X			
Water and marine resources	X			
Biodiversity and ecosystems	X			
Resource use & circular economy	X		X	
Own workforce	X	X	X	
Workers in the value chain	X		X	
Affected communities	X			
Consumers and end-users	X			
Business conduct	X	X	X	
Research ethics			X	
Data security		X	X	
Customer responsibility			X	X
Societal resilience			X	X
Societal health				X

ESRS=European Sustainability Reporting Standards

SASB=Sustainability accounting standard board. Part of IFRS foundation. Material topics from professional services industry.

Results

Material topics + stakeholder groups

Highly material	Stakeholder groups that identified topic material*	Material	Stakeholders groups that identified topic material*
Climate change	All	Business conduct	Employees, owner, funders
Biodiversity & ecosystems	Employees, management, owner, scientific community	Responsible customers	Employees, owner, funders
Resource use & circular economy	Employees, management, owner, funders, customers, sub-contractors, scientific community	Data security	Employees, management
Own workforce	Employees, management, owner, trade unions, customers, sub-contractors, scientific community	Societal resilience	Management, scientific community
Workers in the value chain	Employees, owner, funders, customers, scientific community		
Research ethics	Employees, management, owner, scientific community		

**Decision proposal:
Including both highly
material and material
topics**

bey⁰nd

the obvious