

SECTOR LEVEL MATERIALITY ASSESSMENT

Sector	Sub-Industry	Land/Water/Sea Use Change			Resource Exploitation	Climate Change	Pollution				Invasives and Other
		Terrestrial ecosystem use	Freshwater ecosystem use	Marine ecosystem use	Water use	GHGs emissions	Non-GHG air pollutants	Water pollutants	Soil pollutants	Solid waste	Disturbance
Consumer Discretionary	Computer & Electronics Retail	3	3	3	3 3	5	3 3	3 3	3 2	3 4	3
	Footwear	3	3	3	3 3	5	3 3	3 3	3 4	3 4	3
	Home Furnishings	3	3	3	3 4	5	3 5	3 5	3 5	3 4	3
Consumer Staples	Brewers	4	3	3	3 5	5 4	2	3 1	2 1	3 3	2
	Food Retail	4	3	3	3 3	5	2 3	3 3	2 2	3 4	2
	Personal Products	4	3	3	3 4	5 5	2 2	3 4	2 3	3 4	2
Industrials	Highways & Rail tracks	3	3 4	3	3 4	5 3	3 2	3 1	3 3	3	3 4
Energy	Oil & Gas Exploration & Production	3 4	3 3	4	5	5 4	3 3	3 4	3 5	3 3	4
Utilities	Electric Utilities	3	3	3	3 2	5 1	3	3	3	3	3
	Water Utilities	3 4	3 3	3	3 4	5	3	3 4	3	3	3

