



ESG MATERIALITY

Sector Specific Priorities

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AGRICULTURE (CROP PRODUCTION, LIVESTOCK, AGRIBUSINESS)

Material topic (GRI Topic)	Why it's material	GRI disclosures (suggested)	Practical actions / controls	KPIs / data sources	Stakeholders	Priority
Soil health & land degradation (GRI 304/303)	Agriculture directly impacts soil fertility, erosion, and long-term productivity.	GRI 304, GRI 303	Soil mapping, regenerative agriculture, reduced tillage, contouring.	Soil organic carbon; erosion rates; % land under conservation practices.	Farmers, regulators, buyers, NGOs.	H
Water use efficiency & irrigation impacts (GRI 303)	High water use can stress local resources; affects yields and community access.	GRI 303	Drip irrigation, water budgeting, runoff control, irrigation scheduling.	m³ water per tonne output; irrigation efficiency %.	Water authorities, communities, farmers.	H
Agrochemical use & pollution (GRI 306/303)	Pesticides/fertilizers impact health, biodiversity, water bodies.	GRI 306, GRI 303	IPM (integrated pest management), safe storage, runoff prevention, training.	Chemical use per hectare; residues; pollution incidents.	Regulators, communities, health agencies.	H
Biodiversity & habitat conservation (GRI 304)	Expansion reduces wildlife habitats and ecosystem services.	GRI 304	Buffer zones, conservation areas, wildlife corridors.	Hectares conserved; species monitoring data.	NGOs, regulators, communities.	M
GHG emissions (Livestock methane, land-use) (GRI 305)	High emissions from livestock, fertilizer use, manure.	GRI 305	Methane reduction strategies, manure management, precision fertilization.	tCO ₂ e; emissions intensity per tonne output.	Regulators, investors, buyers.	M
Labor rights & worker welfare (GRI 402/403/408)	Sector has seasonal labor, child labor risks, safety issues.	GRI 402, 403, 408	PPE, fair wages, housing, audits, grievance mechanisms.	Recordable injury rates; wage compliance; audit results.	Workers, unions, regulators, buyers.	H

Food safety & traceability (GRI 416)	Contamination risks affect public health and market access.	GRI 416	HACCP, cold chain control, traceability systems.	Number of incidents; audit pass rates.	Consumers, buyers, retailers, regulators.	H
Climate resilience (GRI 201/102)	Agriculture is highly climate-sensitive (drought, floods).	GRI 201	Climate-smart agriculture, drought-resistant seeds, diversification.	Yield stability; climate risk assessment results.	Farmers, insurers, governments.	H



BANKING & FINANCIAL SERVICES

Material topic (GRI Topic)	Why it's material	GRI disclosures (suggested)	Practical actions / controls	KPIs / data sources	Stakeholders	Priority
Responsible lending & ESG integration (GRI 201/302/305)	Financing decisions drive societal & environmental outcomes.	GRI 201, 302, 305; TCFD	ESG risk screening, sector policies, exclusion lists.	% loan book screened for ESG; high-risk exposures.	Regulators, investors, clients.	H
Data privacy & cybersecurity (GRI 418)	Sensitive financial info vulnerable to breaches.	GRI 418	Cyber controls, encryption, SOC monitoring, staff training.	# of breaches; response time; audit scores.	Customers, regulators.	H
Anti-corruption & AML (GRI 205)	High exposure to financial crime risks & regulatory penalties.	GRI 205	KYC/AML systems, transaction monitoring, whistleblower programs.	SARs filed; audit findings; training %.	Regulators, investors, public.	H
Financial inclusion & access (GRI 203/413)	Role in supporting underserved communities.	GRI 203, 413	Digital products, microfinance, rural outreach.	# of low-income clients; SME lending volumes.	SMEs, communities, govt.	M
Customer satisfaction & fair treatment (GRI 416)	Customer trust drives brand reputation and retention.	GRI 416	Complaint resolution system, disclosure transparency.	Complaint ratios; turnaround time; NPS score.	Customers, regulators.	M
Climate-related financial risk (GRI 201/TCFD)	Assets exposed to physical & transition risks.	TCFD, GRI 201	Climate scenario analysis, risk stress testing.	% portfolio at risk; exposure to carbon-intensive sectors.	Investors, regulators, clients.	H
Employee conduct, ethics & culture (GRI 404/406)	Banking scandals tied to misconduct & culture failures.	GRI 404, 406	Ethics training, conduct risk frameworks, whistleblower protection.	Training completion; disciplinary cases.	Employees, regulators, investors.	M

Diversity, equity & talent management (GRI 405/404)	Competitive advantage & compliance with labor expectations.	GRI 405, 404	Talent development programs, DEI policies.	Turnover rates; gender ratios; promotion metrics.	Employees, regulators.	M
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MANUFACTURING (INDUSTRIAL PRODUCTION, PROCESSING, ASSEMBLY)

Material topic (GRI Topic)	Why it's material	GRI disclosures (suggested)	Practical actions / controls	KPIs / data sources	Stakeholders	Priority
GHG emissions & energy intensity (GRI 302/305)	Manufacturing is energy-intensive and a major contributor to emissions.	GRI 302, GRI 305	Energy audits, renewable energy, efficient boilers, automation.	tCO ₂ e; energy intensity per unit output; % renewable energy.	Regulators, investors, customers.	H
Air emissions (VOC, SO _x , NO _x , particulates) (GRI 305)	Industrial emissions affect air quality and health.	GRI 305	Stack monitoring, scrubbers/filters, low-emission fuels.	VOC/SO _x /NO _x /PM levels; permit exceedances.	Communities, health authorities, regulators.	H
Water use & effluent discharge (GRI 303/306)	Industrial water use stresses local sources; effluent can pollute ecosystems.	GRI 303, GRI 306	Wastewater treatment, recycling, zero-liquid-discharge systems.	m ³ water per tonne output; effluent quality compliance.	Water authorities, communities, regulators.	M
Waste & circularity (GRI 306)	Manufacturing generates hazardous & non-hazardous waste.	GRI 306	Waste minimization, recycling, take-back schemes, lean processes.	Waste recycled %; hazardous waste tonnage; disposal compliance.	Regulators, customers, NGOs.	M
Chemical management & hazardous substances (GRI 403/306)	High risk of spills, accidents, contamination.	GRI 403, GRI 306	Chemical inventories, SOPs, bunding, spill response, training.	Number of spills; compliance audits; near misses.	Employees, regulators, local community.	H
Occupational health & safety (GRI 403)	High injury risks from machines, equipment, chemicals.	GRI 403	PPE, machine guarding, safety culture programs, training.	TRIR; LTIFR; safety audit scores.	Employees, unions, regulators.	H
Product quality & safety (GRI 416)	Faulty products create legal & reputational risk.	GRI 416	Quality management systems, testing, certification.	Defect rates; recalls; customer complaints.	Customers, regulators, distributors.	M

Supply chain labor & sourcing (GRI 308/414)	Manufacturing supply chains have labor, environmental & human rights risks.	GRI 308, GRI 414	Supplier ESG audits, ethical sourcing, compliance clauses.	% suppliers assessed; non-compliance cases.	Suppliers, buyers, regulators.	M
Resource efficiency & materials use (GRI 301/302)	Material-intensive processes drive costs & environmental footprint.	GRI 301, 302	Material flow analysis, lean manufacturing, eco-design.	Material intensity; % recycled input materials.	Investors, customers, regulators.	M
Community impacts (noise, traffic, land use) (GRI 413)	Factories create noise, dust, transport congestion.	GRI 413	Community engagement, mitigation buffers, logistics planning.	Grievances; noise levels; community feedback.	Local communities, local government.	M
Innovation & R&D for sustainable products (GRI 102/301)	Needed for competitiveness and low-carbon transition.	GRI 102, 301	R&D investments, eco-design, alternative materials.	R&D spend; % sustainable product portfolio.	Customers, investors, industry associations.	M

REAL ESTATE (PROPERTY DEVELOPMENT, CONSTRUCTION, MANAGEMENT)

Material topic (GRI Topic)	Why it's material	GRI disclosures (suggested)	Practical actions / controls	KPIs / data sources	Stakeholders	Priority
Energy performance & building emissions (GRI 302 / 305)	Buildings consume energy across operation & lifecycle — impacts operating cost, investor valuation, tenant ESG demands.	GRI 302, GRI 305, GRI 201	Energy benchmarking, EUI targets, retrofits, BMS, onsite renewables, green leases.	EUI (kWh/m ² /yr); tCO ₂ e per m ² ; % certified buildings; energy audits.	Tenants, asset managers, investors, utilities.	H
Climate risk & resilience (GRI 201 / 305)	Physical risks (flood, heat) and transition risk affect asset value and insurability.	GRI 201, GRI 2, GRI 305	Climate risk mapping, scenario analysis, adaptation plans, floodproofing, insurance review.	% portfolio in high-risk zones; adaptation capex; insured value.	Insurers, investors, local authorities, tenants.	H
Indoor environmental quality & tenant health (GRI 403 / 416)	Tenant health & productivity; legal/ reputational exposure.	GRI 403, GRI 416	IAQ monitoring, low-VOC specs, ventilation standards, maintenance regimes.	IAQ parameters (CO ₂ , PM2.5); tenant satisfaction; sick-days.	Tenants, property managers, regulators.	H
Construction impacts & waste (GRI 306 / 301)	Significant waste and material demand during development.	GRI 306, GRI 301	Construction waste plans, segregation, prefabrication, reuse of materials.	Construction waste diverted (%); tonnes waste per m ² .	Contractors, municipalities, waste management.	M
Land use, biodiversity & ecosystems (GRI 304)	Site selection and development footprint can harm biodiversity & community resources.	GRI 304	Ecological assessments, setbacks, green corridors, biodiversity offsets.	Hectares impacted/restored; biodiversity action completion.	Communities, conservation groups, regulators.	M

Tenant engagement & social value (GRI 203 / 401)	Social license, occupancy, and local economic impact.	GRI 203, GRI 401	Tenant engagement programs, community benefits, local hiring commitments.	Tenant retention; local procurement %; community complaints.	Tenants, local govt, communities.	M
Water efficiency & wastewater management (GRI 303)	Urban water stress, cost & regulatory compliance.	GRI 303	Metering, low-flow fixtures, greywater, efficient landscaping.	m ³ /m ² ; % reduction year-on-year; effluent quality.	Tenants, utilities, municipalities.	M
Health & safety (construction & operation) (GRI 403)	High risk on-site during construction and maintenance.	GRI 403	Contractor safety standards, audits, induction/training.	LTIFR for construction; safety audits.	Contractors, workers, insurers.	H



ENERGY (POWER GENERATION, UTILITIES, OIL & GAS)

Material topic (GRI Topic)	Why it's material	GRI disclosures (suggested)	Practical actions / controls	KPIs / data sources	Stakeholders	Priority
GHG emissions & transition planning (GRI 305)	Core sector for national emissions; exposed to transition/regulatory risk.	GRI 305, GRI 201, TCFD/PCAF alignment	Comprehensive emissions inventory, decarbonization roadmap, fuel switching, renewables investment.	tCO ₂ e (Scope 1/2/3); % low-carbon generation; emissions intensity.	Regulators, investors, communities.	H
Operational safety & major hazard management (GRI 403 / 307)	High-consequence incidents (explosions, spills) threat to people & environment.	GRI 403, GRI 307	Process safety management, HAZOP, emergency response, safety culture programs.	Major incidents; TRIR; near-miss rates.	Employees, regulators, local communities.	H
Air emissions & local pollutants (GRI 305)	Local health impacts from SO _x /NO _x /PM and flaring.	GRI 305	Abatement tech, continuous emissions monitoring, flare reduction programs.	SO _x /NO _x /PM; permit exceedances; flare volumes.	Communities, regulators, health authorities.	H
Water use & aquatic impacts (GRI 303 / 306)	Thermal cooling and extraction can stress local water resources and ecosystems.	GRI 303, GRI 306	Efficient cooling tech, closed-loop systems, discharge treatment and monitoring.	m ³ withdrawn/consumed; effluent quality data.	Water authorities, communities.	M
Biodiversity & land-use impacts (GRI 304)	Infrastructure footprint can disrupt habitats and species.	GRI 304	Site selection avoiding sensitive areas, biodiversity management plans, offsets.	Hectares impacted; mitigation implemented.	Conservation NGOs, regulators, communities.	M

Community impacts & resettlement (GRI 203/411)	Projects can require land use change/resettlement and affect livelihoods.	GRI 203, GRI 411 Indigenous Rights	Stakeholder consultations, FPIC where relevant, community benefit agreements.	Number of grievances; resettlement compliance metrics.	Local communities, indigenous groups, regulators.	H
Fuel sourcing & supply chain emissions (GRI 204/308)	Upstream impact & reputational/legal exposure from suppliers.	GRI 204, GRI 308	Supplier ESG due diligence, responsible procurement, scope 3 accounting.	% suppliers assessed; upstream emissions.	Suppliers, investors, regulators.	M
Reliability & service continuity (GRI 201)	Reliability affects customers, economic activity and regulatory penalties.	GRI 201	Grid investments, maintenance programs, outage reporting & stakeholder compensation.	SAIDI/SAIFI; outage minutes; customer complaints.	Customers, regulators, distributors.	H

LOGISTICS & TRANSPORT (FREIGHT, WAREHOUSING, DISTRIBUTION)

Material topic (GRI Topic)	Why it's material	GRI disclosures (suggested)	Practical actions / controls	KPIs / data sources	Stakeholders	Priority
Fuel consumption & transport emissions (GRI 302 / 305)	Primary emissions source; customer & regulator pressure for decarbonisation.	GRI 302, GRI 305	Telematics, route optimisation, modal shift (rail/sea), fuel-efficient vehicles, electrification pilots.	L/100km; tCO ₂ e per tonne-km; % zero-emission vehicles.	Clients, regulators, shippers.	H
Road & transport safety (GRI 403)	Driver and public safety is critical; high human-risk exposure.	GRI 403	Safety tech (ADAS), driver training, fatigue management, vehicle maintenance programs.	Accidents per million km; driver LTIFR; near-miss reports.	Drivers, regulators, insurers.	H
Supply chain resilience & on-time performance (GRI 201)	Service continuity critical to customers & economy; disruption risks.	GRI 201	Contingency planning, visibility platforms, multi-sourcing, buffer inventory.	On-time delivery %; delays; capacity utilisation.	Customers, suppliers, ports.	H
Labour standards & contracted workforce (GRI 401 / 414)	High use of subcontractors—risk of poor labour conditions.	GRI 401, GRI 414 Supplier Social Assessment	Contract clauses, audits, fair contracting, training and welfare provisions.	% contracted drivers covered by standards; audit findings.	Subcontractors, unions, clients.	M
Air/noise pollution & local impacts (GRI 305/306)	Urban operations impact local air quality and communities.	GRI 305, GRI 306	Low-emission zones compliance, electrify last-mile, noise mitigation measures.	NOx/PM emissions; number of complaints; noise dB at sensitive sites.	Local communities, municipalities.	M

Packaging & reverse logistics (GRI 301 / 306)	Packaging waste & returns create material and cost issues.	GRI 301, GRI 306	Reusable packaging, pallet optimisation, reverse logistics for returns and e-waste.	Packaging weight/ship; % returns processed; recycling rate.	Customers, suppliers, waste contractors.	M
Fuel & energy security (GRI 201)	Availability & price volatility affect operations and service levels.	GRI 201	Fuel hedging strategies, alternative fuels, on-site storage and contingency planning.	Fuel availability incidents; % alternative fuels used.	Suppliers, fuel providers, clients.	M

HOSPITALITY (HOTELS, RESORTS, RESTAURANTS)

Material topic (GRI Topic)	Why it's material	GRI disclosures (suggested)	Practical actions / controls	KPIs / data sources	Stakeholders	Priority
Energy & water efficiency (GRI 302 / 303)	Operational costs, guest expectations and brand footprint.	GRI 302, GRI 303	LED lighting, HVAC optimisation, low-flow fixtures, guest energy programs, submetering.	Energy per room-night; water per guest-night; % sites with submetering.	Guests, owners, utilities.	H
Food waste & overall waste management (GRI 306)	Food waste is high visibility and cost – also social opportunity (donations).	GRI 306, GRI 301	Waste audits, food waste tracking (FUSIONS methodology), donation & composting programs, procurement changes.	Food waste kg per guest-night; % waste diverted.	Suppliers, community charities, guests.	H
Health, safety & hygiene (GRI 403 / 416)	Guest safety and reputation; regulatory compliance.	GRI 403, GRI 416	Hygiene protocols, staff training, incident reporting, certification (e.g., HACCP).	Incidents per 10k guest-nights; audit results; customer complaints.	Guests, health authorities, staff.	H
Labour practices & staff welfare (GRI 401 / 404)	High turnover, seasonal workforce; service quality depends on staff wellbeing.	GRI 401, GRI 404	Living wage reviews, training & career paths, staff accommodation & wellbeing programs.	Turnover rate; average tenure; training hours per employee.	Staff, unions, communities.	H
Sustainable sourcing (food & supplies) (GRI 204 / 301)	Sourcing influences footprint, community relations and guest perception.	GRI 204, GRI 301	Local sourcing policies, certified suppliers (MSC, Fair Trade), supplier code of conduct.	% local/certified procurement spend; supplier audits.	Suppliers, guests, NGOs.	M

Community impact & cultural sensitivity (GRI 203)	Tourism can affect local communities and cultures — licence to operate.	GRI 203	Community engagement, cultural preservation programs, benefit-sharing.	Community projects supported; community complaints/grievances.	Local communities, authorities, NGOs.	M
Water pollution & wastewater (GRI 303 / 306)	Coastal resorts and restaurants may discharge to sensitive ecosystems.	GRI 303, GRI 306	Sewage treatment, proper disposal, monitoring for coastal discharges.	Effluent quality; incidents; compliance records.	Environment a	M



About

Amunga is GRI Certified Sustainability Professional, a Certified Investment and Financial Analyst (CIFA-K), and a Certified Secretary (Kenya) based in Nairobi who supports organizations translate sustainability goals into practical, data-driven actions.

With a background in finance, governance, and sustainability reporting, she supports businesses in integrating ESG strategy, enhancing data collection systems, and aligning disclosures with global standards such as GRI, IFRS S1 & S2, and SASB.



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