



EUROPEAN MARGARINE ASSOCIATION



DOUBLE MATERIALITY ASSESSMENT REPORT

CONTENTS

| | |
|--|----|
| 1 - Imace Sector overview | 03 |
| 2 - The CSRD legislation & requirements | 06 |
| 3 - Imace DMA-project outline | 10 |
| 4 - Methodology for materiality assessment | 15 |
| 5 - Materiality assessment: environment | 19 |
| 6 - Materiality assessment: social | 36 |
| 7 - Materiality assessment: governance | 43 |
| 8 - External stakeholder consultation | 46 |
| 9 - Sector wide materiality topics | 50 |
| 10 - Conclusion | 52 |