MATERIAL TOPIC	DESCRIPTION		IMPACTS	IMPACT MATERIALITY				FINANCIAL MATERIALITY	
				TYPE		AREA		HORIZON	LIKELIHOOD
				NEGATIVE/POSITIVE	ACTUAL/POTENTIAL	VALUE CHAIN	STAKEHOLDER		
Energy management and emissions	Reducing dependence on fossil fuel energy sources and promoting the generation and purchase of renewable energy. Monitoring and managing direct and indirect emissions generated by the organisation.	1	High energy consumption intensity and a low share of energy from renewable sources	Negative	Actual	Inbound logistics - Outbound logistics - Production	Shareholders and Investors	Short term	likely
		2	Climate change caused by the organisation's greenhouse gas emissions	Negative	Actual		Authorities and Institutions	Short term	likely
Circular economy and responsible resource use	Reducing waste and the use of natural resources, including through monitoring the company's carbon footprint.	3	Excess waste production and resulting environmental damage	Negative	Potential	Inbound logistics - Outbound logistics - Production	Authorities and Institutions	Short term	likely
		4	Introduction of good practices in reuse, sorting and recycling in production	Positive	Actual		Shareholders and Investors	Short term	likely
Life Cycle Thinking	Responsible resource management through good practices in reuse, sorting and recycling. Introduction of product/service LCA standards	5	Adherence to LCA standards	Positive	Potential	Product Management	Suppliers	Long Term	likely
Sustainable Supply Chain	Responsible supply chain management through environmental and social criteria to reduce environmental externalities and impacts on people and human rights.	6	Supplier qualification, auditing and assessment system based on economic, social and environmental criteria	Negative	Actual	Procurement	Suppliers	Medium Term	likely
Strategy and business model	Implementing a business model and competitive strategies that also use innovation and sustainability to create economic and financial value over the medium and long term.	7	Business model consistency and execution through competitive strategies based on innovation and sustainability	Positive	Potential	Marketing & Sales	Shareholders and Investors	Short term	likely
Sustainable Customer Driven Innovation	Continuous stakeholder engagement to research and develop innovative user-oriented solutions and services according to Open Innovation and Human-Centred Design principles, integrating customers' expressed and unexpressed needs, with tangible management and ESG benefits inside and outside the company.	8	Research and design of innovative solutions contributing to customers' ESG performance	Positive	Actual	R&D	Customers	Short term	likely
Quality and safety of products and services	Research into highly innovative solutions to raise product quality and safety levels.	9	Inadequate quality and safety characteristics of products and services, including technical support	Negative	Potential	Assembly and testing - Product Management - Service & Customer Care	Customers	Short term	likely
Socioeconomic development of the local area and involvement of local communities	An active contribution to the socioeconomic development of the local area through the involvement of local communities and the implementation and/or support of initiatives with a social impact.	10	Engagement with local stakeholders and related effects on the business ecosystem and value chain	Negative	Potential	Procurement	Management Committee	Medium Term	likely
Transparency, ethics and integrity in business conduct	Adopting management models based on ethical principles and legality, supported by governance that pursues sustainable success through transparent conduct and communication processes.	11	Consequences for the socioeconomic system caused by unethical business conduct (corruption, extortion, conflicts of interest, etc.)	Negative	Potential	Full Value Chain	Board of Directors	Long Term	remote
Regulatory compliance and Risk Management	Compliance with regulations affecting the business and management of operational, strategic and ESG risks.	12	Failure to implement enterprise risk management integrating business and ESG risks	Negative	Potential	Full Value Chain	Board of Directors	Long Term	remote
Cybersecurity and Privacy	Protecting privacy and personal data and managing cyber risks	13	Business continuity impacts arising from cyber insecurity	Negative	Potential	Full Value Chain	Customers	Short term	possible
Brand awareness and reputation	Enhancing the brand and corporate identity through appropriate communication channels, and building and protecting the company's reputation	14	Inadequate communication relating to products and services	Negative	Potential	Marketing & Sales - Service & Customer Care	Customers	Medium Term	likely
Diversity, inclusion and equal opportunities	Organisational models based on respecting and valuing diversity in its various forms, linked to social inclusion	15	Failure to respect employee diversity and equal opportunities due to inadequate D&I practices	Negative	Potential	Full Value Chain	Employees	Short term	remote
Employee welfare and well-being	Promoting work-life balance projects centred on policies and actions to improve employees' wellbeing, creating a comfortable working environment that meets their needs and expectations	16	Development of practices promoting employee wellbeing and welfare	Positive	Actual	Full Value Chain	Employees	Short term	likely
Development of technological know-how and skills	Developing intangible assets and a transferable intellectual capital model based on investment in new technologies and the creation of employee training and development pathways to strengthen technical, managerial and organisational skills.	17	Development of employees' skills through training	Positive	Actual	R&D - Order development	Employees	Medium Term	likely
People's Health and Safety	Research into solutions that minimise risks associated with product use and development of practices and programmes that protect the safety of employees and value chain workers in the workplace	18	Research and design of innovative solutions helping reduce the effects of an earthquake	Positive	Actual	R&D	Employees	Short term	likely
		19	Occupational health and safety injuries affecting employees	Negative	Actual	Assembly and testing - Production - Service & Customer Care	Employees	Short term	likely
Smart cities and sustainable urban logistics	Contributing to the digital and sustainable transition of urban communities through products supporting smart cities and smart factories and facilitating servitisation	20	Adoption of solutions designed to bring goods closer to people through innovative and sustainable approaches	Positive	Potential	Product Management	Authorities and Institutions	Medium Term	likely