



2023
Double Materiality
Assessment



2023 Double Materiality Assessment

Orbia is a global, purpose-driven growth company, passionate about tackling global challenges to advance life around the world. Orbia's business groups have a collective focus on ensuring food and water security, connecting communities to information and accelerating a circular and low carbon economy with basic and advanced materials, specialty products and innovative solutions.

Our purpose to advance life around the world defines our sustainability strategy and our strategy operationalizes our purpose.

To shape our sustainability strategy, we conduct Materiality Assessments to identify the environmental, social and governance topics that matter most for key external and internal stakeholders. We use this input to help prioritize sustainability actions, inform our sustainability strategy and ensure we report on the issues that are most important to our stakeholders. Our Materiality Assessment results are also integrated within our overall Enterprise Risk Management processes.



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Context

We completed our first global sustainability materiality assessment in 2016 and completed an additional assessment in 2019, as outlined by the Global Reporting Initiative (GRI) standards.

In 2023, we carried out an expanded materiality assessment, with support of dss+, a consulting firm specialized in sustainability, adopting a **double materiality approach** for the first time, as outlined by the EU Corporate Sustainability Reporting Directive and its European Sustainability Reporting Standards (general disclosures):

Financial materiality (inbound): impact of topics on Orbia's overall business performance, considering the risks and opportunities these could represent for the organization within the next 1-3 years.

Impact materiality (outbound): Orbia's impact on the economy, society, and environment, considering positive and negative impacts.

Process





Topic identification processes

Key sustainability topics were selected by leveraging previous materiality assessment results, risk assessments, as well as complementary desk research on ESG reporting frameworks, ratings, standards, trends, emerging regulations, and peer benchmark. This resulted in a list of 19 sustainability topics to be assessed for materiality:

 <h3>Environment</h3> <ul style="list-style-type: none"> Climate strategy Water strategy Circular economy Pollution and effluents management Biodiversity 	 <h3>Social</h3> <ul style="list-style-type: none"> Health & safety Community empowerment Employee development, engagement and retention Diversity, equity & inclusion Human Rights 	 <h3>Governance</h3> <ul style="list-style-type: none"> Economic performance Risk management and business continuity Good governance and business ethics Cybersecurity and data privacy 	 <h3>Products</h3> <ul style="list-style-type: none"> Quality & safety of products Solutions for a sustainable future Innovation to support sustainable growth 	 <h3>Value Chain</h3> <ul style="list-style-type: none"> Responsible value chain management Sustainable sourcing
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Topic assessment and prioritization processes

Documents outlining each topic's definition were developed as part of the process and included potential impacts, risks and opportunities derived from how each topic is managed. These definitions were tailored to each of Orbia's five business groups and integrated potential interconnections and dependencies across topics, as well as human rights considerations. The abovementioned considerations and definition books facilitated the relative prioritization exercises carried out through the workshops.

From an inbound perspective (financial materiality), selected sustainability topics were assessed through business group management workshops, where leadership teams from each business ranked each topic according to their potential financial impacts (taking into consideration indicative risks and opportunities).

From an outbound perspective (impact materiality), the same topics were assessed through a combined approach, using input from:

- Online survey, where stakeholders were requested to give their perspectives on Orbia's impact across each topic.
- Business group's management workshops, where leadership teams from each business ranked each topic from an outbound perspective, capturing cross-functional, operational and regional considerations.

The above resulted in five materiality matrices and priority topics for each business. These results were then consolidated to Orbia level using different weighted parameters (specific to each topic) for review and approval by Orbia's leadership team.

Orbia's risks and opportunities quantification thresholds

Financial materiality
Figures in USD dollars

Negligible:	<\$10K	Medium:	\$1M - \$10M
Low:	\$10K - \$100K	Medium-High:	\$10M - \$50M
Medium-Low:	\$100K - \$1M	High:	>\$50M

Impact materiality

	Scale	Scope	Irremediable character
Low	Low	Limited	Easy
Medium-Low	Low/ Medium	Limited/ Medium	Easy
Medium	Medium	Medium spread	With effort (time)
Medium-High	Medium	Medium spread	With effort (time and money)
High	High	Widespread	Irremediable

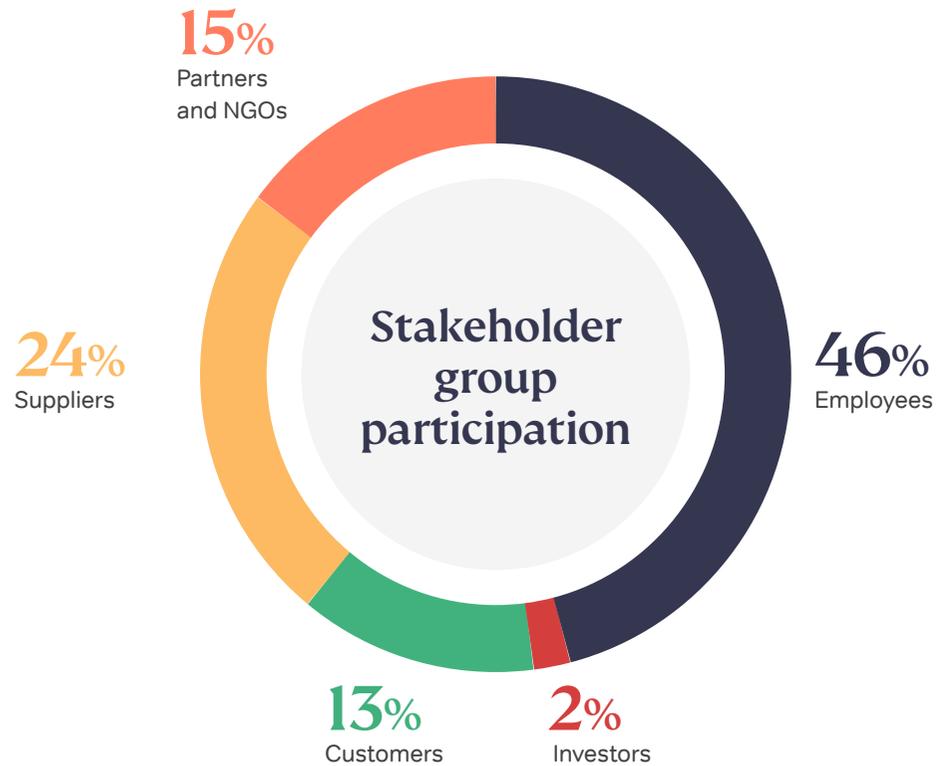
**Financial thresholds are in line with Orbia's Enterprise Risk Management processes. While financial quantification was not part of this phase of the assessment, they will be used in future phases. Impact materiality thresholds were used as part of the relative prioritization performed during the management workshops.*





Stakeholder engagement

As part of the double materiality assessment, stakeholders were engaged through several means, including management workshops and a global online survey during a three-month period. Internal and external stakeholders including customers, employees, NGOs, investors, local communities, suppliers and business partners, throughout the regions and markets in which Orbia operates were consulted in the process. Over 1,000 responses were obtained via online survey.





Results

The results of the materiality assessment inform the further evolution of our sustainability strategy, built around 4 pillars. We identified 6 key areas of focus supported by enablers for greater positive impact and aligned them with our sustainability framework.

Sustainability strategy pillars	Topics
 Low Impact & Resilient Operations	Climate strategy* Water strategy* Pollution and effluents management+ Biodiversity+
	Health & safety* Community empowerment+
 Sustainable Solutions	Solutions for a sustainable future* Circular economy* Quality and safety of products+
 Impactful Ventures	Innovation to support sustainable growth*
 Responsible Business Practices	Diversity, equity and inclusion+ Employee development, engagement and retention+ Human Rights+
	Good governance and business ethics+ Cybersecurity and data privacy+ Economic performance+ Risk management and business continuity+
	Responsible value chain management+ Sustainable sourcing+

*Material topics that are key differentiators of our value & impact proposition and within top 10 ranking by all stakeholders (inbound x outbound materiality)

+Enablers for greater positive impact, where we aspire to implement best practices.

Key changes from 2019 materiality assessment

Topics that grew in priority from our previous materiality assessment were quality and safety of products, economic performance, climate strategy, circular economy, and water strategy.





Management approach

Outcomes from our double materiality assessment are closely aligned with the definition of our sustainability goals and business priorities. Updated material topics will pave the way for new and strategic projects, developing innovative pilots and continuously monitoring our gaps: from institutional documentation to governance structures and developing accurate action plans, targets and KPIs. The following table summarizes our current approach to each material topic:

Environment

Climate strategy

DESCRIPTION

This topic encompasses Orbia's climate change strategy, how it contributes to decarbonization efforts and the management of climate-related risks and opportunities, focusing on low-impact and resilient operations.

MANAGEMENT APPROACH

Climate change is one of the greatest challenges the global community will ever face and presents both risks and opportunities to our business. Orbia is taking actions to contribute to the decarbonization of our economy and our climate strategy is focused on accelerating our actions through three pillars: low impact and resilient operations, solutions for advancing a net-zero economy and driving new businesses for a net-zero world. In line with our commitment, the Science Based Targets initiative (SBTi) validated our near-term targets to reduce Scope 1 and 2 GHG emissions by 47% by 2030 (from a 2019 base year) and our Scope 3 GHG emissions from use of and end of life treatment of sold products by 30% within the same timeframe. Learn more about our decarbonization pathway, [here](#).

Additionally, reducing GHG emissions is a key indicator on our [ImpactMark](#).

[Sustainability Policy](#)
[Climate Risk & Opportunity Assessment](#)

BUSINESS GROUP MATERIALITY*

Polymer Solutions
Building & Infrastructure
Precision Agriculture
Fluor & Energy Materials

*Orbia's businesses for which the topic is among their top 10 material topics or a key enabler for greater positive impact.





Environment

Circular economy

DESCRIPTION

This topic focuses on Orbia's approach on implementing the principles of a circular economy, aiming to eliminate waste and pollution, keep materials in use, and prioritize renewable raw materials over non-renewable sources.

MANAGEMENT APPROACH

Orbia's approach to circularity includes the incorporation of Sustainable Design Principles. This means reducing waste at the source, eliminating waste sent to landfill, and a strong focus on integrating recycled content in our products as part of our ambition to decarbonize our product portfolio and close the loop in all our materials. All relevant Orbia businesses (Building & Infrastructure, Connectivity Solutions, Precision Agriculture and Polymer Solutions) continue to target increased use of recycled raw materials in manufacturing of driplines, pipes and conduits. Learn more, [here](#).

[Sustainability Policy](#)

BUSINESS GROUP MATERIALITY*

Building & Infrastructure
Precision Agriculture
Connectivity Solutions

Water strategy

DESCRIPTION

This topic focuses on Orbia's management water resources, including use, consumption, and wastewater generation. It emphasizes water efficiency, reuse, and treatment strategies to address regional variations, availability, and quality.

MANAGEMENT APPROACH

At Orbia, we recognize the interdependence between climate and water and acknowledge the role our actions related to water can play towards climate mitigation. We have defined an ambition to achieve a net positive water impact, supported by the goal to conduct water risk assessments, develop water stewardship plans and targets, and engage in collective action in priority basins through our solutions. From an operational perspective, it is particularly important for our chemical businesses that consider it a raw material in many cases. Our manufacturing plants therefore operate under high water efficiency principles, including considering alternative water sources where available. Learn more, [here](#).

[Sustainability Policy](#)

BUSINESS GROUP MATERIALITY*

Polymer Solutions
Fluor & Energy Materials

*Orbia's businesses for which the topic is among their top 10 material topics or a key enabler for greater positive impact.





Environment

Pollution and effluents management

DESCRIPTION

This topic includes Orbia's generation, treatment, storage and/or disposal of waste (hazardous and non-hazardous), as well as non-GHG air emissions (SOx, NOx, VOCs, etc.) management, including compliance with regulations.

MANAGEMENT APPROACH

Orbia's approach to non-GHG emissions focuses on managing NOx, VOCs and SOx. The latter represents over 50% of our non-GHG air emissions, our goal is to reduce SOx emissions by 60% by 2025 (in line with our [Sustainability-Linked Bond framework](#)).

Additionally, all our sites are on a mission to reduce waste at the source and divert 100% of their waste from landfills by 2025, as part of our [ImpactMark](#). Learn more [here](#).

[Sustainability Policy](#)

BUSINESS GROUP MATERIALITY*

Polymer Solutions
Fluor & Energy Materials

Biodiversity

DESCRIPTION

This topic covers Orbia's efforts to manage impacts and dependencies on ecosystems and biodiversity. It addresses our interactions with protected areas, key biodiversity areas, endangered species, and ecosystem services across its value chain.

MANAGEMENT APPROACH

Orbia recognizes nature as the foundation of all life, acknowledging its critical role in maintaining the ecosystems and their services that the planet relies upon, and which underpins human well-being. To factor nature into our business performance, Orbia is aligning to the Taskforce on Nature-related Financial Disclosures (TNFD) framework by adopting the LEAP approach. This will serve as input for a more robust nature risk assessment. Learn more about our nature approach, [here](#).

[Sustainability Policy](#)

BUSINESS GROUP MATERIALITY*

Fluor & Energy Materials

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Social

Health and safety

DESCRIPTION

This topic focuses on Orbia’s management to create a safe and healthy work environment that protects all employees, contractors and any others within its supply chain from potential injuries, fatalities, and illnesses.

MANAGEMENT APPROACH

At Orbia, the safety of our employees is our priority. We strive to continuously enhance our processes to better mitigate risk and maintain a strong safety performance. By aligning our governance structure, implementing relevant management systems, and conducting safety audits, we hope to establish a robust safety culture across our businesses. Our main goal is to keep our Total Recordable Incident Rate (TRIR) below 0.2 for employees and contractors. Learn more, [here](#).

[Health & Safety Policy](#)

BUSINESS GROUP MATERIALITY*

- Polymer Solutions
- Building & Infrastructure
- Precision Agriculture
- Connectivity Solutions
- Fluor & Energy Materials

Employee development, engagement and retention

DESCRIPTION

This topic examines Orbia’s culture and practices related to hiring, development, well-being and promotion practices to attract, retain, develop, and motivate our workforce.

MANAGEMENT APPROACH

Orbia’s People strategy focuses on three pillars: fulfillment (what makes our people happy), development (what helps our people grow) and well-being (what makes our people healthy). Key initiatives are developed across our operations in line with said pillars and enabled by getting the basics right: paying people fairly and competitively, offering excellent benefits, having the right individuals in the right roles, tailoring our recruitment processes to bring in the leaders we need and ensuring compliance with all global and local business standards. Learn more, [here](#).

Additionally, upskill our workforce is part of our [ImpactMark](#).

BUSINESS GROUP MATERIALITY*

- Precision Agriculture
- Connectivity Solutions

*Orbia’s businesses for which the topic is among their top 10 material topics or a key enabler for greater positive impact.





Social

Diversity, equity and inclusion

DESCRIPTION

This topic focuses on how Orbia promotes and manages workplace culture that values, embraces, and includes diversity in all its forms, including equal employment, workplace diversity, pay equity, and prevention of discrimination and harassment.

MANAGEMENT APPROACH

Our multi-year DEI strategy is focused on promoting and leveraging diversity of thought by increasing the representation of women and other underrepresented groups, as well as fostering an inclusive workplace where everyone feels they can contribute and grow. From aiming to eliminate bias and bringing more gender diversity through a systematic approach to talent acquisition, to developing key resources and launching new initiatives to increase inclusion and belonging, we are making significant strides to enhance our DEI strategy. Learn more, [here](#).

Additionally, increase women in management is a key indicator of our [ImpactMark](#).

[DEI Policy](#)

BUSINESS GROUP MATERIALITY*

- Polymer Solutions
- Building & Infrastructure
- Precision Agriculture
- Connectivity Solutions
- Fluor & Energy Materials

Community empowerment

DESCRIPTION

This topic encompasses Orbia's interaction with the communities in which it operates, human rights, socio-economic impacts, community engagement, environmental justice, local workforce development, influence on local businesses and the license to operate.

MANAGEMENT APPROACH

Orbia's purpose to advance life around the world is reinforced in our commitment to the communities where we live and work. By bringing together community needs and social programs with our solutions and expertise, our social impact strategy aims to maximize our positive impact while continuing to prevent negative externalities that could arise from our operations. We hope to contribute to the development, well-being and improvement of our local communities by concentrating our efforts around key focus areas where we can have the most impact: water security and water access and sanitation, food security, circularity and decarbonization, and connecting communities to information and services. Learn more about our community programs, [here](#).

[Sustainability Policy](#)
[Community Complaints and Suggestions](#)

BUSINESS GROUP MATERIALITY*

- Polymer Solutions
- Building & Infrastructure
- Precision Agriculture
- Fluor & Energy Materials

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Social

Human Rights

DESCRIPTION

This topic covers Orbia’s human rights practices concerning mitigation and remedy of any risks, impacts, and violations. It includes labor standards and practices and compliance with laws and international norms in all aspects of our operations and supply chain.

MANAGEMENT APPROACH

Orbia is committed to operating its business in full compliance with Human Rights principles and has continued to invest in ensuring its value chain does the same. Our Human Rights Policy reflects our commitment to these principles and how they relate to all Orbia employees, suppliers, business partners, communities and the environment . Orbia’s compliance team conducts a periodical enterprise compliance risk assessment which includes certain human rights elements as part of its scope. Learn more, [here](#).

[Human Rights Policy](#)

BUSINESS GROUP MATERIALITY*

- Polymer Solutions**
- Building & Infrastructure**
- Precision Agriculture**
- Connectivity Solutions**
- Fluor & Energy Materials**

**Orbia’s businesses for which the topic is among their top 10 material topics or a key enabler for greater positive impact.*





Governance

Economic performance

DESCRIPTION

This topic addresses Orbia's healthy financial performance, to promote profitability and long-term value creation. It encompasses financial management, including tax strategies, revenue generation, cost control, profitability, cash flow management, and financial planning.

MANAGEMENT APPROACH

Our investment thesis includes harnessing the power of material science and innovation to serve customer needs, investing in profitable growth, leveraging our uniquely advantaged positions to bring differentiated and value-added solutions to market, maximizing the value of integration across Orbia and the value chains we participate in, and creating value as good stewards of capital and disciplined operators. Learn more, [here](#).

BUSINESS GROUP MATERIALITY*

- Polymer Solutions
- Building & Infrastructure
- Precision Agriculture
- Connectivity Solutions
- Fluor & Energy Materials

Risk management and business continuity

DESCRIPTION

This topic covers Orbia's continuous identification, assessment, and management of potential financial and non-financial risks that could impact our operations, reputation, and ability to deliver products or services.

MANAGEMENT APPROACH

Our risk management process is an ongoing, systematic approach, active across Orbia's corporate functional areas and business groups. The focus is on both strategic and operational issues, and changes in risks and opportunities status are promptly communicated to decision makers. Our risk profile, including short, medium, and long-term risks, is reviewed every few years. Learn more, [here](#).

Additionally, optimizing our investments is a key indicator of our [ImpactMark](#).

BUSINESS GROUP MATERIALITY*

- Polymer Solutions
- Connectivity Solutions
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Governance

Good governance and business ethics

DESCRIPTION

This category addresses systems, practices, and processes in place to ensure that ethical standards are upheld, and governance principles are followed throughout Orbia, ensuring compliance, risk management, and business continuity for long-term value creation.

MANAGEMENT APPROACH

At Orbia, we've adopted strong corporate governance practices that reflect our commitment to the highest standards of corporate ethics, diversity, and compliance. This framework is designed to guide the people who determine the present and the future of our company. It's how we lay out the mechanisms for achieving our strategic plan, while ensuring full legal and regulatory compliance. Learn more, [here](#).

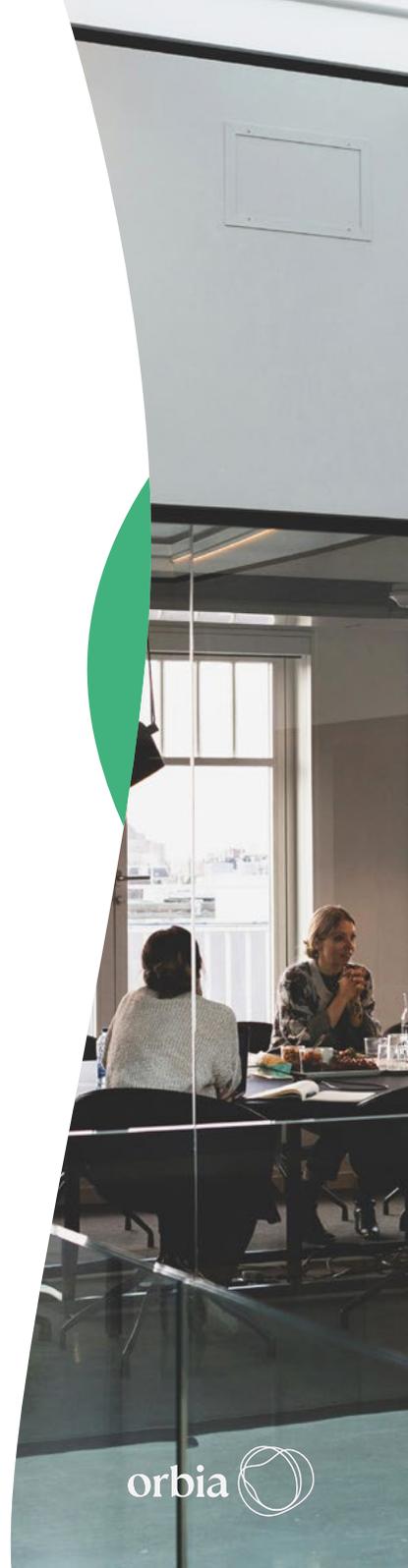
We aim to instill a culture of personal accountability, where each member of our global workforce understands what is expected and is motivated to do what is right, beyond rules and guidelines. Orbia's Code of Ethics is the foundational document that sets forth our values, principles, and policies and guides the daily actions of our Directors, executives, employees, contractors, temporary workers and business partners that work on our behalf. To continue to reinforce trust in our company, Orbia's Ethics & Compliance program is designed to meet international best practices. Learn more, [here](#).

[Orbia's Code of Ethics](#)
[Corporate Governance Guidelines](#)

BUSINESS GROUP MATERIALITY*

Building & Infrastructure
Precision Agriculture
Connectivity Solutions

*Orbia's businesses for which the topic is among their top 10 material topics or a key enabler for greater positive impact.





Governance

Cybersecurity and data privacy

DESCRIPTION

This topic addresses the implementation of measures, policies, and practices to protect Orbia's sensitive information, prevent unauthorized access or data breaches, and ensure compliance with relevant cyber security and data privacy laws and regulations.

MANAGEMENT APPROACH

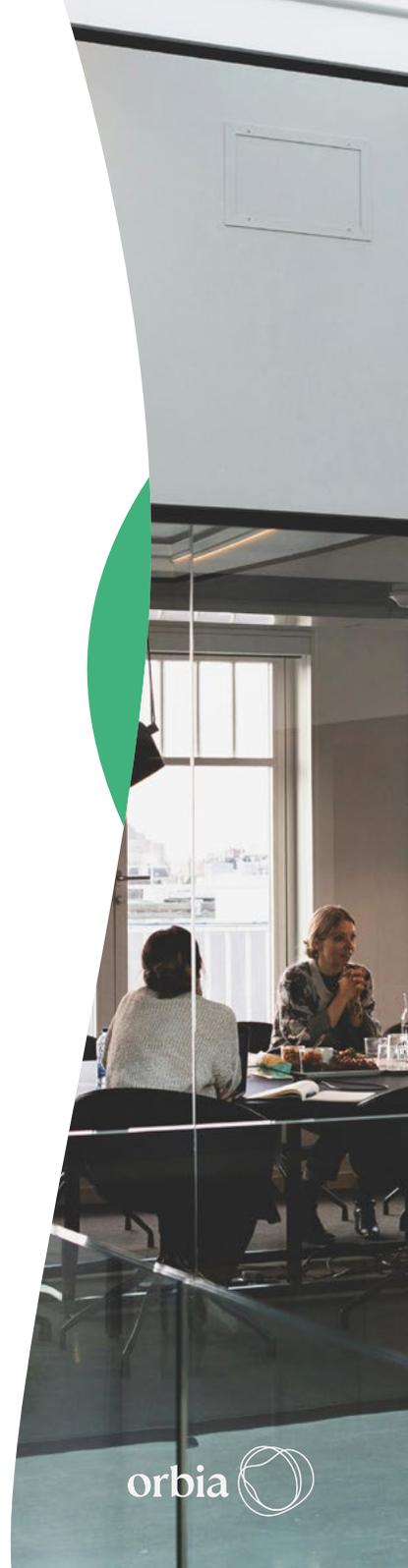
Our cybersecurity program is focused on building capabilities to increase our ability to detect or even prevent cyber-attacks early, bringing value to our businesses by reducing the risk of downtime, outages, or significant data loss. We are also focused on improvements, among others, in project and third-party risk management, deploying fundamental Operational Technology (OT) security controls in our manufacturing plants, centralization of our cyber testing services, and engineering cyber solutions to protect our cloud and SAP assets. Learn more, [here](#).

[Data Privacy Policy](#)

BUSINESS GROUP MATERIALITY*

- Polymer Solutions
- Building & Infrastructure
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Product

Quality and safety of products

DESCRIPTION

This topic addresses the quality, health and safety of Orbia's portfolio, including the ability to meet customer expectations with respect to their health and safety, and enhancing customer satisfaction. It also may include responsible product labelling and marketing, product testing, and use of chemicals.

MANAGEMENT APPROACH

Orbia operates by maintaining compliance with key standards and best practices as part of our product stewardship approach, and have staffed our business group teams with subject matter experts (SMEs) to ensure full compliance across our wide range of geographies and products.

Across Orbia, we remain focused on opportunities to reduce environmental and health risk in our product lines. Risk assessments are carried out for all our materials, and substitutes are sought when possible. We currently comply with the Registration, Evaluation, Authorization and Restriction of Chemicals (REACH) requirements for all substances produced or imported in Europe for all relevant operations. We use no regulated substances of Very High Concern (SVHC) as defined by REACH legislation, or by the European Restriction of Hazardous Substances, or substances of international concern (RoHS) in our relevant businesses. Materials from the Candidate List of substances of very high concern (SVHC) for Authorization are in a minimum share of our products (by revenue).

We support and adhere to the Strategic Approach for International Chemicals Management (SAICM) of the United Nations Environmental Program (UNEP), which promotes the transparent exchange of data and information using a life-cycle approach. Learn more, [here](#).

[Sustainability Policy](#)

BUSINESS GROUP MATERIALITY*

- Polymer Solutions
- Building & Infrastructure
- Precision Agriculture
- Connectivity Solutions
- Fluor & Energy Materials

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Product

Solutions for a sustainable future

DESCRIPTION

This topic addresses the product design, development and lifecycle management of sustainable solutions, which contribute to addressing environmental, social, and economic challenges, and promote long-term sustainability and well-being for present and future generations.

MANAGEMENT APPROACH

Orbia aspires to benefit global sustainable development and deliver solutions to the world's most pressing challenges by supporting the United Nations Sustainable Development Goals (UN SDGs). Our goal is to increase revenues from solutions that directly address water & food security, decarbonization & energy transition, and connectivity. Learn more [here](#).

All business groups advance their specific [Life Cycle Assessment \(LCA\) Programs](#) based on both market and customer demand as well as our commitment to minimize our product's environmental impact.

[Sustainability Policy](#)
[Global Impact](#)

BUSINESS GROUP MATERIALITY*

- Polymer Solutions
- Building & Infrastructure
- Precision Agriculture
- Connectivity Solutions
- Fluor & Energy Materials

Innovation to support sustainable growth

DESCRIPTION

This topic addresses Orbia's investment into new businesses, including process innovation, open innovation initiatives, and intrapreneurship. These investments contribute to a net zero world, climate-resilient cities, climate-smart agriculture, connectivity of society, and a circular economy.

MANAGEMENT APPROACH

We believe innovation is a catalyst for positive impact on the planet and its people. This innovation aspiration unfolds through our main innovation endeavors: Orbia Ventures (our corporate venture capital fund), capacity building (nurturing of an innovative culture), open innovation (collaboration with external entities) and LaunchPad, our ever-expanding intrapreneurship program.

Additionally, evolving to an innovative solutions provider is part of our [ImpactMark](#). Learn more, [here](#).

[Sustainability Policy](#)
[Orbia Ventures](#)

BUSINESS GROUP MATERIALITY*

- Building & Infrastructure
- Precision Agriculture
- Connectivity Solutions
- Fluor & Energy Materials

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Value Chain

Sustainable sourcing

DESCRIPTION

This topic focuses on increasing the sourcing of sustainable (renewable, circular, lower footprint) raw materials as well as favoring local sourcing and developing local economies.

MANAGEMENT APPROACH

Orbia is striving to increase its share of renewable raw materials and we consider environmental criteria when selecting raw materials. Our business groups, in addition to having recycled content targets for their products, are also implementing several take-back programs to collect end-of-life products that may serve as input for new products. Finally, innovation is key within our portfolio, with new bio-based and low carbon offerings. Learn more, [here](#).

[Sustainability Policy](#)

BUSINESS GROUP MATERIALITY*

Polymer Solutions
Connectivity Solutions

Responsible value chain management

DESCRIPTION

This category addresses the management of sustainability risks and opportunities in the supply chain by engaging with suppliers on social (including health & safety and other labour conditions) and environmental aspects (operational impacts) and working with reliable partners throughout the value chain.

MANAGEMENT APPROACH

Our responsible business practices do not start or stop at the gates of our factories; they apply across our entire value chain, and specifically, through engagement of our supply network and more than 29,000 suppliers who support our business around the world through the provision of raw materials, products, equipment, and services. Our objective is to establish reliable supply chains that meet high ethical, social, and environmental standards, which is why suppliers are expected to align to the highest standards and to Orbia's Supplier Code of Conduct. Through our Ecovadis Supply Chain Sustainability Program, Orbia receives sustainability ratings from participant suppliers derived from an evidence-based evaluation across four broad ESG topics: Environment, Labor & Human Rights, Ethics, and Sustainable Procurement. Learn more, [here](#).

[Supplier Code of Conduct](#)

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2023 Double Materiality Assessment

The results of our double materiality assessment are not yet fully reflected throughout our 2023 Impact Report due to the timeline of the project. Actions around the new set of material topics and more comprehensive alignment with new requirements will be reflected in upcoming reports.

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Yearly reporting

To learn more about our programs and performance on material topics, as well as how they are integrated in our strategy, please visit our [sustainability reporting hub](#).