



**2025 Summary of Global Brand Concepts Material Topics' Severity and Priority**

Category	Material Topics	Value Chain Location	Impact Materiality	Financial Materiality	Power to control & influence	Overall priority
<b>Environment</b>	Scope 1&2 GHG Emissions	GBC	Low	Medum	High	Medium
	Scope 3.1 Products	Tier 1	High	High	Medium	High
	Scope 3.4, 3.9 Transportation	GBC, Tier 1	High	High	High	High
	Sustainable materials	Customer, Tier 1 & 2	Medium	High	Medium	Medium
	Sustainable Product/Services	Customer, GBC, Tier 1	High	High	Medium	High
	Pollution	Tier 2	Low	Low	Low	Low
	Substances of concern	GBC, Tier 2 & 3	Medium	Low	Medium	Medium
	Waste management	GBC, Tier2	High	Medium	High	High
	Water consumption	Tier 2 & 3	medium	Low	Low	Low
	Biodiversity & ecosystems	Tier 2 & 3	medium	Low	Low	Low
<b>Social</b>	Own employees wellbeing	GBC	Medium	High	High	High
	Own employees development	GBC	High	Medium	High	High
	Employees Value Chain	Tier 1&2	High	Medium	Medium	Medium
	Consumer wellbeing/safety	GBC, Tier1	High	High	Medium	High
	Sustainability Awareness	Customer, GBC	High	High	Medium	High
<b>Governance</b>	Business Conduct / Ethics	GBC, Tier 1	High	Medium	High	High
	Corporate Culture	GBC	High	Medium	High	High
	Supply Chain Management	GBC, Tier1	High	High	Medium	High

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