



CASE STUDY

Origin Enterprises

Using double materiality to shape
sustainability strategy

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Informing the future sustainability strategy for Origin by helping the business understand its most powerful drivers of ESG risk and opportunity

The brief

- What are the most important sustainability topics Origin needs to address?
- What's the best way to understand the impact of those topics?
- How can Origin use this insight to shape its sustainability and reporting strategies?

The situation

Origin Enterprises plc is a market leader in sustainable land use solutions, providing technically-led expertise that enables farmers, landowners and food businesses to unlock the true potential of their land.

As part of this mission, Origin champions sustainable land use and seeks to embed environmental and social responsibilities into operations that consist of a complex network of partners and subsidiaries.

With its next three-year cycle for materiality assessment impending, and with the regulatory landscape evolving, Origin wanted to gain a deeper understanding of the most important sustainability topics that would help it deliver on this strategy and report effectively. Its goal: to create long-term value for the business, its customers and the communities it impacts.



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Project deliverables



Review relevant regulations, frameworks and scientific research to inform sustainability topics and analysis



Engage with key internal and external stakeholders to refine the topics as relevant to Origin



Develop methodology to score sustainability topics based on financial and impact materiality



Determine material topics to support CSRD reporting

How we helped

Following a detailed assessment of Origin's position, we determined the best way to carry out a double materiality assessment in line with the requirements of the EU Corporate Sustainability Reporting Directive (CSRD), which would also help the group achieve its aims. We took a three-stage approach to the process.

Firstly, we analysed regulatory and reporting standards, public facing documents of key stakeholders and peer and industry reports to develop a long list of potentially material topics.

Second, we engaged internal and external stakeholders (including investors, customers and suppliers) through a digital survey, one-to-one interviews and small-group roundtables to explore the risks and opportunities associated with the material sustainability topics. The findings were key to understanding the different perceptions of Origin's impact on people and

the environment, and the impact of people and the environment on Origin. This enabled us to refine our long list of material topics.

Finally, we developed a scoring methodology to analyse the research and stakeholder engagement findings. This resulted in a final prioritisation list and an in depth presentation of material topics which considered both the impact materiality and financial materiality of the identified sustainability topics.

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"Working with Sancroft on Origin's inaugural double materiality assessment has been an invaluable experience. We are confident in the results of the project as a result of Sancroft's thorough assessment of best practice in this evolving space and their ability to explore material themes in-depth with our stakeholders."

BRENDAN CORCORAN, HEAD OF INVESTOR RELATIONS & SUSTAINABILITY, ORIGIN ENTERPRISES

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What Origin achieved

With its approach to double materiality assessment now established, the Origin team has developed a nuanced understanding of the highest priority sustainability topics across its business and supply chain from an impact and financial perspective, enabling it to direct efforts and resources more effectively.

This understanding has informed the development of the next stage of its sustainability strategy, guiding the business as it advances on its sustainability journey.

In addition, Origin has confidence in its ability to conduct double materiality assessments for mandatory reporting under EU Corporate Sustainability Reporting Directive (CSRD).

Further key insights have also emerged that will shape further research and action. As a result of the assessment we carried out, Origin has initiated a new investigation that will examine human rights issues within its supply chain so that it can target its efforts to support suppliers in this critical area.

Key takeaways

- Sustainability matters that affect business prospects and the needs of stakeholders extend far beyond the obvious – a holistic approach is essential to establish true priorities
- Listening to stakeholders – both internal and external – fosters buy-in and uncovers areas for improvement
- Sancroft's double materiality assessments move beyond compliance exercises; they are strategic tools that inform business decisions and drive competitive advantage

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If you want to know how we can help accelerate your path to sustainability, get in touch with Judy.Kuszewski@sancroft.com