## MNP has identified the following principles as critical to starting the ESG journey, developing a strong and adaptable business case, and executing on a sustainability strategy:

## Understand and define the business footprint

Where does the business operate? What are its primary sustainability concerns? How do products and services impact sustainability?





## **Identify stakeholders**

Who are the organization's internal and external stakeholders and how are they affected through operations, products and/or services?

## **Identify ESG topics**

Which topics across the ESG spectrum are most important to stakeholders?



# 04

## **Assess materiality**

Which of these topics are financially material to the business and to the stakeholders?

### **Understand existing initiatives**

What is the business already doing (e.g., safety statistics)? How well is the business approaching each topic? Where can the business improve both in terms of data collection and management activities?



# Report and verify How will the business communicate and validate

communicate and validate progress on ESG priorities?



Gather data and build management and governance systems

Does the business have the right data to manage the ESG program and meet disclosure requirements?