

MATERIALITY ANALYSIS

We involve Re Alloys' external and internal stakeholders in the process of selection of significant aspects of reporting.

The process of defining the significant reporting aspects in Re Alloys comprised the following measures:

Identification

The significant business aspects have been specified and the fields of sustainable development of Re Alloys have been defined by means of consultations including management and professional staff.

The materiality matrix has been devised based on determination of the Re Alloys' stakeholders and after receiving their answers to a questionnaire. The questionnaire included a number of questions which helped Re Alloys to define key fields. Thanks to this form of dialogue, Re Alloys had a chance to learn which fields are interesting for our recipients and to what extent. Significance and materiality of the issues are to be published for the first time in an integrated on-line report for 2021- 2022.

Prioritisation

The questionnaire sent out in November 2022 included division into three fields: Social, Environmental and Corporate Governance. Respondents awarded a particular issue points and specified its significance. A detailed scope of issues included the below elements:

1. Green energy
2. Limitation of negative impact on the environment, including carbon footprint reduction
3. Water treatment process
4. The company's response to the challenges related to climate changes and reduction of negative impact on the environment - environmental activities
5. Implementation of new technologies
6. Occupational health and safety
7. Respect for human rights
8. Employees' benefits, Conditions of employment, Professional development opportunities
9. Satisfaction survey and dialogue with employees
10. Promotion of health and healthy lifestyle
11. Social and recreational measures
12. Relations with customers

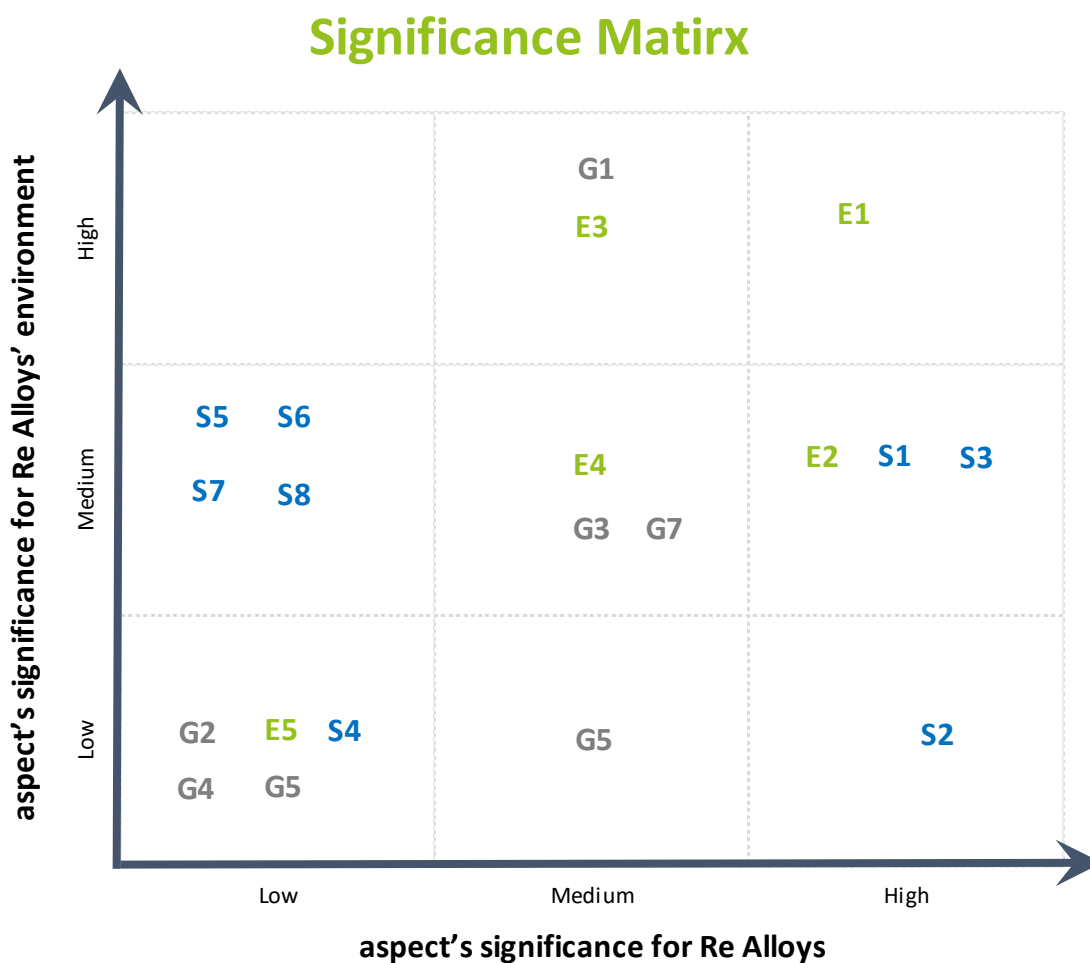
13. Dialogue with local community
14. Innovation and R&D
15. Cybersecurity
16. Strategy implementation and financial position
17. Responsible supply chain
18. Sponsorship - charity campaigns, support for Ukraine
19. Ethics and values at the workplace
20. Compliance with regulations

Validation

Filling out the questionnaires by the external and internal Stakeholders. The questionnaire included, i.a., economic, social, environmental reporting aspects. The stakeholders specified the significance of each of the aspects.

The deliverable was a final list of significant reporting aspects of Re Alloys along with estimation of their significance for the Company and its surrounding.

Weight and significance of the fields is reflected in the infographics for the materiality matrix.



- E1 Limitation of negative impact on the environment, including carbon footprint reduction
- E2 Green energy
- E3 Implementation of new technologies
- E4 the company's response to the challenges related to climate changes and reduction of negative impact on the environment - environmental activities
- E5 water treatment process
- S1 occupational health and safety
- S2 respect for human rights
- S3 employees' benefits, Conditions of employment, Professional development opportunities
- S4 satisfaction survey and dialogue with employees
- S5 promotion of health and healthy lifestyle
- S6 social and recreational measures
- S7 relations with customers
- S8 dialogue with local community
- G1 innovation and R&D
- G2 cybersecurity
- G3 strategy implementation and financial position
- G4 responsible supply chain
- G5 sponsorship - charity campaigns, support for Ukraine
- G6 ethics and values at the workplace
- G7 compliance with regulations