

# Materiality Analysis

Material Topic	IFC <sup>14</sup> Performance Standards	Linkage with GRI Standards	Project phase
Community health and safety	PS4: Community health and safety	GRI 403-Occupational Health and Safety	Construction, Operation and Maintenance
Environmental impacts	PS1: Assessment and management of environmental and social risks and impacts	GRI 305-Emissions	Construction, Operation and Maintenance
Biodiversity and natural habitat conservation	PS6: Biodiversity and natural habitat conservation	GRI 304-Biodiversity	Construction
Efficient Use of Natural Resources and Pollution Prevention	PS3: Efficient Use of Natural Resources and Pollution Prevention	GRI 302-Energy GRI 303-Water and Effluents GRI 306-Waste	Construction, Operation and Maintenance
Labor and working conditions	PS2: Labor and working conditions	GRI 202-Market Presence GRI 401-Employment GRI 405-Diversity and Equal Opportunity	Construction, Operation and Maintenance
Supplier Management	PS1: Assessment and management of environmental and social risks and impacts	GRI 204-Procurement Practices GRI 308-Supplier Environmental Assessment GRI 414-Supplier Social Assessment	Operation and Maintenance
Human Rights	Covered by several IFC Performance Standards	GRI 406-1 Non-discrimination GRI 407-Freedom of Association and Collective Bargaining GRI 408-Child Labor GRI 409-Forced or Compulsory Labor	Construction, Operation and Maintenance
Local Development	PS1: Assessment and management of environmental and social risks and impacts	GRI 203-Indirect Economic Impacts GRI 413-Local Communities	Construction, Operation and Maintenance