

ANNEX 5: MATERIALITY MAPPING

Topic	Significance to Bank's Operations	Topic Boundary					Materiality	
		Internal		External			To the Bank	To the Stakeholder
		Sri Lanka	Bangladesh	Customers	Communities	Suppliers		
GRI 200: Economic								
201 Economic performance	High	★	★				High	High
202 Market presence	High	★					High	High
203 Indirect economic impacts	Moderate			★			Moderate	High
204 Procurement practices	Moderate	★					Moderate	Moderate
205 Anti-corruption	High	★					High	High
206 Anti-competitive behaviour	Low							
GRI 300: Environmental								
301 Materials	Moderate	★					Moderate	Low
302 Energy	Moderate	★	★				High	Moderate
303 Water	Low							
304 Biodiversity	Low							
305 Emissions	Moderate	★					Moderate	Moderate
306 Effluents and waste	Moderate	★				★	Low	Moderate
307 Environmental compliance	Low							
308 Supplier environmental assessment	Moderate					★	Moderate	Low
GRI 400: Social								
401 Employment	High	★	★				High	High
402 Labour/management relations	High	★	★			★	High	High
403 Occupational health and safety	Moderate	★	★				Moderate	Moderate
404 Training and education	High	★	★				High	High
405 Diversity and equal opportunity	High	★	★				High	High
406 Non-discrimination	High	★	★				High	High
407 Freedom of association and collective bargaining	High	★	★				High	High
408 Child labour	High	★	★				High	High
409 Forced or compulsory labour	High	★	★				High	High
410 Security practices	High	★	★				High	High
411 Rights of indigenous people	Low							
412 Human rights assessment	High					★	High	High
413 Local communities	Moderate	★			★		Moderate	Moderate
414 Supplier social assessment	Moderate					★	High	Low
415 Public policy	Low							
416 Customer health and safety	Low							
417 Marketing and labelling	High	★	★				High	High
418 Customer privacy	High	★	★				High	High
419 Socio-economic compliance	High	★	★				High	High
Other Topics								
Risk management and business continuity	High	★	★				High	High
Digitalisation and channel migration	High	★	★				High	High
Bank's CSR activities	Moderate				★		Moderate	Moderate