

Archer Double Materiality Calculator

The Importance of Materiality

Materiality plays a crucial role in the disclosure of ESG information by companies. As companies become more aware of the impact of ESG regulations, they must begin considering how to assess, calculate and report on double materiality.

In the U.S., an omitted fact is considered “material” if a reasonable shareholder would deem it important in deciding how to vote or if its disclosure would significantly alter the total mix of information made available. The E.U.’s CSRD, on the other hand, requires double materiality. It entails disclosing how a company impacts the world (outside-in materiality) and how the world affects the company (inside-out materiality).

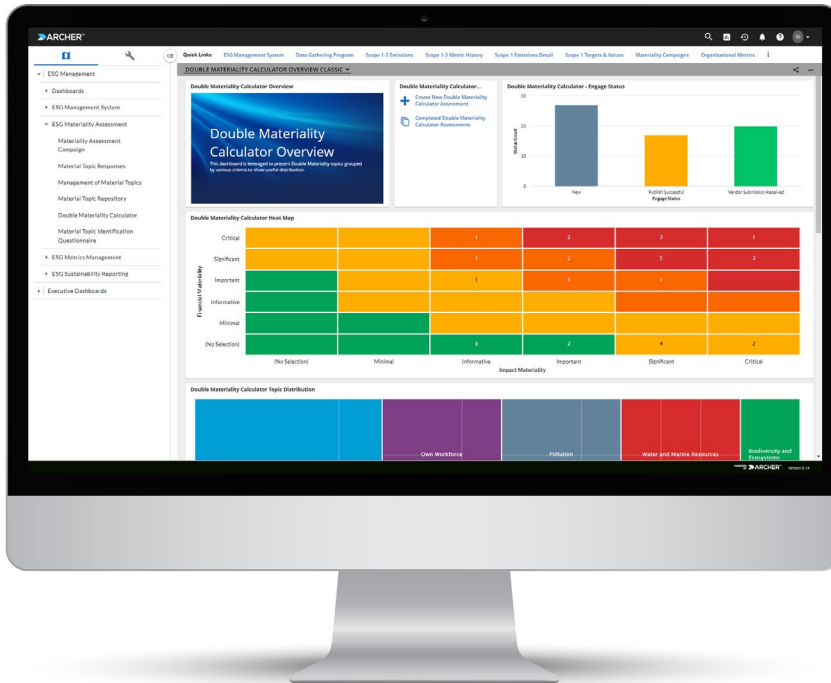
However, gathering such a broad spectrum of data poses a significant challenge. Materiality reporting is estimated to impact nearly 30% of U.S. companies and over 50,000 EU companies. Both groups must programmatically identify any negative or positive impact the company has or might have on people and the environment, assess severity, identify stakeholders affected, and assess the financial triggers and effects.

Archer Double Materiality Calculator

The Archer Double Materiality Calculator helps you quickly and easily assess, calculate, and report on double materiality impacts. Pre-configured assessment templates based on the EU’s ESRS framework allow you to evaluate individual impact and perform financial assessments. The Archer Double Materiality Calculator provides a simple and intuitive environment that enables users to quickly and efficiently input the required data by simply responding to questions and prompts in alignment with the ESRS framework.

Integrated with the Archer ESG Management & IRM platform, financial and impact assessments can be incorporated into the organization’s overall ESG risk analysis and provides financial teams with the critical information required to determine what ESG information needs to be disclosed.

As with all Archer solutions, real-time, integrated graphical dashboards, reports, heatmaps, and quantifiable risk data help inform executives and senior leadership with decision-useful information to help achieve corporate strategic ESG goals and milestones.



Features

- Perform double materiality assessments and calculations to identify critical ESG risks.
- Pre-configured impact and financial materiality assessments aligned to the ESRS framework.
- User-selected option to report on impact materiality to Affected Stakeholders and/or Users of Sustainability Statements.
- Pre-configured reports and dashboards providing decision-useful information to decision-makers.

Benefits

- Quickly collect, assess, and report on double materiality impacts.
- Simple, intuitive, and easy-to-use interface.
- Materiality assessment can be completed quickly and efficiently.
- Equip financial leadership with knowledge of what ESG factors need to be disclosed in financial reports.
- Integrated with Archer ESG Management and IRM platform.

About Archer

Archer is a leading provider of integrated risk management (IRM) solutions that enable customers to improve strategic decision-making and operational resilience with a modern technology platform that supports qualitative and quantitative analysis driven by both business and IT impacts. As true pioneers in GRC software, Archer remains solely dedicated to helping customers manage risk and compliance domains, from traditional operational risk to emerging issues such as ESG. With over 20 years in the risk management industry, the Archer customer base represents one of the largest pure risk management communities globally, with more than 1,200 customers including more than 50% of the Fortune 500.

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