

Annexes 

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		★			Moderate	Moderate	
203 Indirect economic impacts	Moderate			★		High	Moderate	
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	High	
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	★	★		★	Moderate	Moderate	
403 Occupational health and safety	Moderate	★	★			Moderate	Moderate	
404 Training and education	High	★	★			High	High	
405 Diversity and equal opportunity	High	★	★			Moderate	High	
406 Non-discrimination	High	★	★			Moderate	High	
407 Freedom of association and collective bargaining	High					Moderate	High	
408 Child labour	Moderate				★	Low	Moderate	
409 Forced or compulsory labour	Moderate				★	Low	Moderate	
410 Security practices	Moderate	★	★			Moderate	Low	
411 Rights of indigenous people	Low							
412 Human rights assessment	High				★	Moderate	Moderate	
413 Local communities	Moderate	★			★	Moderate	Moderate	
414 Supplier social assessment	Moderate				★	Moderate	Low	
415 Public policy	Low							
416 Customer health and safety	Low							
417 Marketing and labelling	High	★	★			Moderate	Moderate	
418 Customer privacy	High	★	★			High	High	
419 Socio-economic compliance	High	★	★			Moderate	Moderate	
Other Topics								
Risk management and business continuity	High	★	★			High	High	
Digitalisation and channel migration	High	★	★			High	High	
Bank's CSR activities	Moderate				★	Moderate	Moderate	