Foundations of a Sustainable Business Strategy

walls

Double Materiality Assessment Journey

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Executive Summary

Walls Construction, one of Ireland's leading construction companies, embarked on a strategic Double Materiality Assessment (DMA) to validate and strengthen its approach to sustainability issues. Future Planet was selected as Walls' partner of choice. The assessment involved engaging stakeholders across the organisation (Board, Senior Management and employees) and the value chain (clients, strategic supply chain partners) on material impacts, risks and opportunities. Walls achieved a highly successful outcome to the process, identifying and prioritising key ESG topics that are material to business success and growing stakeholder expectations.

> ***“ The findings of the DMA now sit at the heart of our Sustainability Action Plans 2026–2030, giving us a fully aligned roadmap for action, collaboration, and helping us create long-term environmental and economic value."***
>
> **Walls Construction Leadership Team**

About Walls Construction

Company Overview

- One of Ireland's leading construction company
- 75 years of operation
- 500+ employees
- 18 active project sites (2025)
- Headquarters: Ireland

Primary Focus Areas

- Commercial buildings
- Residential development
- Pharmaceutical facilities
- Data centre construction
- Healthcare facilities

Value Chain Map

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The Future Planet methodology

Step	Name	Description
1	Context Setting	We collaborated with the Environmental team to define the business model, value chain partners, peer benchmarking and sector context preview. This work identified the material topics to consider.
2	IRO Identification	For the identified topics, we developed a long list of potential Impacts, Risks and Opportunities (IROs) across E, S and G topics. Throughout multiple reiterations, a short list of key IROs was agreed.
3	Stakeholder Engagement	We completed a stakeholder priority map and identified 23 stakeholder groups for priority consideration. Six key stakeholder groups were selected to collect their valued opinions about the IROs.
4	IRO Assessment	Through workshops, interviews and surveys, we elicited the stakeholders' perspectives, aggregated their scores that ranked the importance of sustainable business priorities for Walls Construction.
5	Materiality Thresholds	Based on all the stakeholders' scores, the materiality map was produced and socialised for context. The working team defined the importance thresholds to agree the final material topics.
6	Validation	The DMA process, the IROs, stakeholder engagement and the topic list and rationale were presented to and approved by senior leadership. This forms the foundation of the sustainable business strategy.
7	DMA Report	We produced a final DMA Report to underpin the validity of the DMA and link the sustainable business strategy to an actionable roadmap, with the focus on integration of policies, actions, targets, metrics.

Top 3 Material Topics prioritised

1. Workforce Wellbeing

"Working conditions for own workforce" emerged as the highest priority: health, safety, training, development across all stakeholders

2. Equity & Inclusion

"Equal treatment and opportunities" for internal teams and value chain workers: fairness and inclusive practices

3. Climate Action

"Energy efficiency and climate mitigation" consistently ranked high: regulatory and stakeholder expectations

From Assessment to Action

1. **Aligned Roadmap**

   Material topics are integrated in the 2026-2030 Sustainability Action Plans with clear prioritisation and performance tracking.

2. **Strategic Decision-Making**

   IRO priorities are now embedded in sustainable business decisions for economic value.

3. **Stakeholder Clarity**

   Transparent process created a shared understanding and resilience across teams and external partners.

Key Takeaways

1 Materiality Drives Strategy

Structured DMA provides foundation for strategic decisions aligned with stakeholder priorities

2 Engagement Builds Alignment

Meaningful participation across all levels creates shared ownership and accountability for outcomes

3 Transparency Creates Trust

Clear, documented process with visible traceability strengthens credibility and stakeholder confidence

4 Structure Enables Execution

IRO methodology transforms commitments into actionable, measurable, organisational initiatives

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Structured Methodology

7-Step DMA process aligned with ESRS, ensuring rigorous assessment and audit-ready documentation

Platform & Expert Support

Software tools combined with expert guidance made the process manageable, scalable, and efficient

Stakeholder Facilitation

Framework enabled meaningful input from board, employees, clients, and supply chain partners

Data-Driven Insights

Clear visualisation provided line of sight from stakeholder input to strategy and action plans

Platform enabled SMART execution

Execution of action plans prioritised with focus on policies, targets, metrics tracking and reporting

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Walls Construction

"This work brought together colleagues across our business and stakeholders from our value chain to identify what is most material for Walls today and in the years ahead from a sustainability perspective.

The outcome is a clearer understanding of where we create impact, face risks, and where financial opportunities can drive stronger economic performance."

Louise Martin
ESG Lead

Turn sustainability into business value

Future Planet translates impacts, risks and opportunities (IROs)into a sustainable business strategy, helping organisations take practical action that reduces risk, strengthens resilience and creates long-term economic value.

Ready to see what this could look like for your organisation?

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