

PLUS-PROJECT MATERIALITY ASSESSMENT 2026

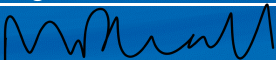
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Introduction

The purpose of this materiality assessment is to identify and prioritise the **most significant environmental, social and governance risks** and opportunities that have the greatest impact on Plus-Project Ltd and its stakeholders. A materiality matrix is employed to visualise and rank issues as Moderate, Significant and Major. This assessment helps guide our sustainability efforts and reporting.

Aims

By identifying and focusing on these key issues, Plus-Project Ltd aims to enhance our sustainability performance, meet and exceed stakeholder expectations and drive mid- to long-term business success.

Identification of ESG risks

As a Clinical Research Organisation in the life sciences sector that predominantly provides professional services to large pharmaceutical companies, several of the highest priority ESG issues to Plus-Project Ltd will naturally be somewhat consistent with these companies as a key service provider.

This materiality assessment was performed in Q3 2026. However, Plus-Project will continually assess its strategy, examine any emerging ESG trends and perform a new Materiality Assessment should any of the following alter: stakeholder expectations, regulatory environment change, or business priorities.

The prioritisation of Plus-Project's Sustainability Action Plan will be consistent with the ESG issues identified in this Materiality Assessment as will Plus-Project's sustainability and sustainable procurement Key Performance Indicators.

Sources Consulted and Stakeholders Engaged

Sources consulted include internal documents, industry reports, sustainability frameworks (GRI, SASB), and research on emerging trends and regulatory changes. Stakeholders include clients, suppliers, employees and our community.

Key Material Issues Identified

- Energy consumption and Greenhouse Gases
- Climate change
- Waste management
- Procurement of IT equipment
- Inclusion & Diversity
- Employee health, safety and well-being
- Working conditions
- Employee engagement
- Data privacy and cyber security
- Employee attraction and retention
- Sustainable procurement
- Business ethics

- Compliance with regulations
- Artificial intelligence

Materiality Assessment

Topic	Theme	Topics	Priority
Environmental	Energy consumption and Greenhouse Gases	Office space, IT equipment, business travel, resource use, use of Artificial Intelligence & data centres	Significant
	Waste management	Waste electronics and electronic equipment, disposal of batteries, printer cartridges, office waste	Significant
	Climate change	Natural resources including water, extreme weather events	Moderate
	Procurement of IT equipment	Energy efficient, warranties, low emissions of noise and radiation, re-useable/recyclable packaging	Moderate
Social	Inclusion & Diversity	Discrimination and harassment in the workplace. Effective non-discrimination policies	Major
	Employee health, safety and well-being	Health and safety programs, benefits, absenteeism, stress, repetitive strain, workstation ergonomics	Significant
	Working conditions	Working hours, pay, benefits, hybrid working, insurances, adherence to international norms	Significant
	Employee engagement	Recognised employee representatives, structured social dialogue, legal protections	Moderate
	Data privacy and cyber security	Protection of both client data and employee's data, systems and processes	Major
	Employee attraction and retention	Recruitment, career development, training	Significant
Governance	Sustainable procurement	Supplier Code of Conduct, labour and human rights, health and safety, sustainability engagement	Significant
	Business ethics	Corruption and bribery, conflicts of interest, placing the interests of external parties above that of the client, anti-competitive practices (i.e. price fixing), insider trading	Major
	Compliance with regulations	Adherence to GCP/ICH, regulatory authority compliance, training and competency, quality assurance, data integrity/transparency	Significant
	Artificial intelligence	Governance, transparency, accountability, responsibility, oversight, misuse, unintended consequences, bias and discrimination	Significant