



April 2025

Materiality Assessment Report

J&J[®] Global
Fulfilment

Contents



Foreword

We are proud to introduce our first-ever Materiality Assessment Report.

Over the past year, we've taken important steps to embed environmental, social, and governance (ESG) principles more deeply into the heart of our business. We also know that a strong sustainability strategy can't be built in isolation — it must be shaped by the voices of those we work with and impact every day.

That's why this assessment matters. With the expert support of our clients, suppliers, investors, and employees, we've been able to identify the issues that truly matter, both to our stakeholders and to the long-term success of our business. These insights will guide how we prioritise, invest, and measure our impact going forward.

There's no doubt the fulfilment industry has some catching up to do on sustainability. We want to be part of the movement that changes that. This report isn't just a snapshot of where we are now. It's a statement of intent and a commitment to meaningful progress to growing responsibly, leading with purpose, and making sustainability a core part of our future success.

Thank you to everyone who participated and helped us take this important step forward.



Clara Buckingham
Chief People Officer



Introduction

We recognise the importance of collaborating with our stakeholders when developing our sustainability strategy, ensuring mutually beneficial outcomes for our environment, our customers and our people.

Collaborating with the sustainability consultancy Seismic Change, we conducted our first-ever materiality assessment with a diverse range of valued internal and external stakeholders, including employees, suppliers, clients and investors. A materiality assessment serves as a formal process in which ESG topics can be identified, assessed, and prioritised in the context of developing our wider ESG strategy and strategic goals.

Our assessment covered a range of environmental, social and governance topics curated from extensive research and consideration of best practices and industry trends.

By understanding emerging ESG risks and opportunities, we can identify and develop mitigation strategies for future risks, keep our stakeholders engaged with our ESG progress and test the strength of our existing ESG strategy in meeting stakeholder expectations.

This report summarises the approach and outcome of our materiality assessment completed in early 2025. The insights gained from this assessment have helped us to refine our ESG strategies, allowing us to prioritise the range of initiatives and KPIs within our wider sustainability strategy.



Our Approach

We partnered with the independent sustainability consultancy, Seismic Change, to support us throughout the construction and delivery of the assessment. We assessed the impact of the issues from two perspectives, based on the opinion of the stakeholders involved in the assessment:

Importance to the Stakeholder

The personal importance of that material issue to the stakeholder.

Importance to the Success of the Business

The stakeholder’s opinion of how important that material issue is to our operational and financial success as a business.

Our assessment was a multi-step process involving differing levels of stakeholder input throughout. Our process was structured around the following key principles:

- ESG Issue Identification**
- Stakeholder Survey & Interviews**
- Matrix Construction & Material Issue Prioritisation**

ESG Issue Identification

Identifying the ESG issues most relevant to J&J Global Fulfilment formed the foundation of our materiality assessment. Through peer benchmarking, existing ESG risks & opportunities, and support from Seismic Change, we identified 19 ESG issues impacting J&J Global Fulfilment and its stakeholders.

Supported by guidance outlined in the GRI Reporting Framework, a shortlist of the material topics most relevant to our operations was determined from an initial long list of ESG issues. At the time of reporting, sector-specific standards for trading, distribution, and logistics are unavailable.

Therefore, the general guidance outlined in GRI 3 was referenced instead to support material topic identification.

The table below illustrates the 19 identified ESG issues included in the assessment, as separated by each relevant ESG pillar:

Environmental	Social	Governance
Reducing CO2 Emissions	Human Rights	Data Management
Energy Usage & Efficiency	Employee Learning & Development	Business Conduct
Water Efficiency & Consumption	Diversity, Equity & Inclusion	Business Ethics
Waste Recycling	Supply Chain Responsibility	Risk Management
Sustainable Packaging	Community Engagement	
Sustainable Material Sourcing	Employee Attraction, Wellbeing & Development	
Biodiversity & Nature	Health & Safety	
	Customer Support	

Please refer to **Appendix A** for a detailed description of each of the material issues included in the assessment.



Stakeholder Identification & Engagement

Engaging with the appropriate stakeholders is pivotal in ensuring a successful materiality assessment.

To ensure a focused approach, we focused our efforts on engaging with a diverse range of internal and external stakeholders with varying levels of influence and interest in our sustainability efforts, as determined by stakeholder mapping.

Working with our consultancy partner and a dedicated internal team, we identified a list of stakeholders across a comprehensive range of impact groups, including:

- Clients & Customers**
- Carrier Partners**
- Packaging Suppliers**
- Investors**
- Charities**
- Employees**

We consulted with stakeholders on two levels: online surveys and in-depth video interviews that dissected the answers provided by select stakeholders in the survey. Stakeholders were asked to rank the significance of each issue both on a personal level and to the operational success of J&J Global Fulfilment.

Stakeholders included in the interview stage of the process were asked to elaborate on the scoring they gave each of the issues. Additionally, stakeholders were provided with the opportunity to express how they believe J&J Global Fulfilment can improve upon its sustainability performance and reporting in the future.

Despite the rankings varying across different ESG topics, the assessment has made it apparent that sustainable and ethical practices continue to be of high importance across all key stakeholder groups.

Assessment Outputs

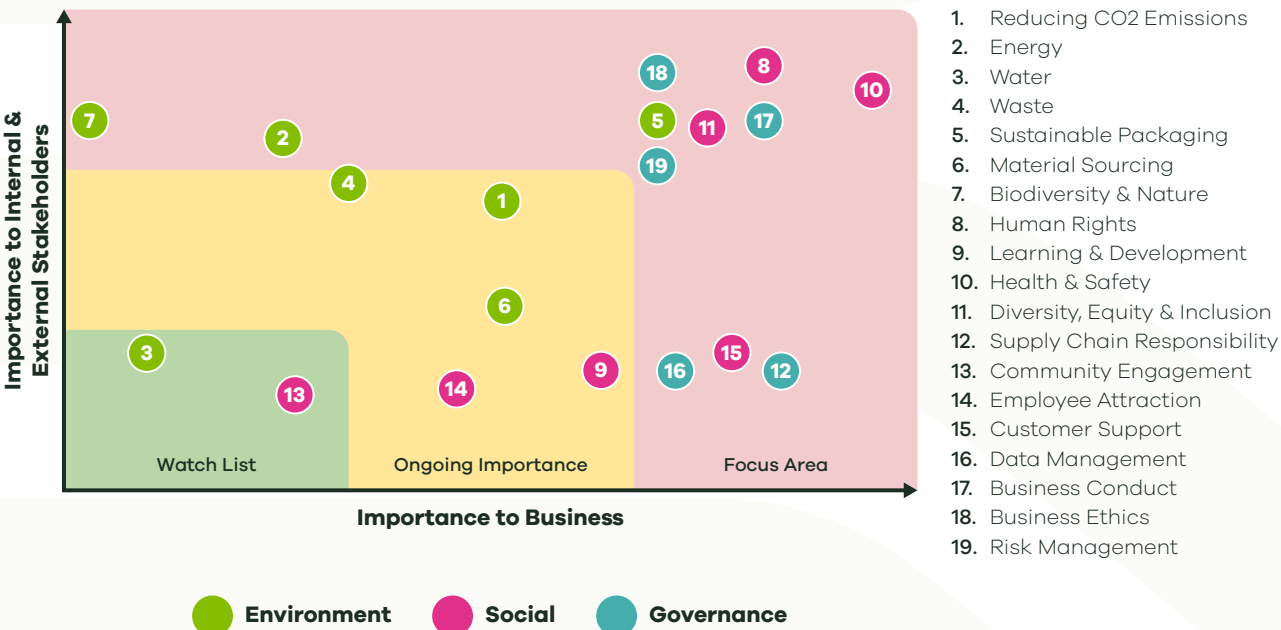
Our materiality matrix has been generated using inputs gathered throughout the entirety of the materiality assessment..

Whilst the assessment highlighted that some issues are considered to be a higher priority than others by our key stakeholders, it is important to note that all ESG issues included in this assessment are becoming increasingly important in the eCommerce fulfilment landscape.

Using the results from this assessment, we will be restructuring our ESG strategy to prioritise the issues considered most material to our business by our key stakeholders, whilst still working to ensure that all key ESG issues within our operation and supply chain are addressed.

The results of the assessment are plotted on the materiality matrix below, which highlights how each issue scored on stakeholder opinion of personal importance and importance to the business' success.

In addition to the survey, we conducted four additional interviews with key stakeholders to gain insight into the answers provided during the survey and to provide the opportunity for stakeholders to provide feedback about our ongoing sustainability journey.



From these interviews, we have identified some key themes and focus areas for consideration moving forward:

- Employee wellbeing and safety are top priorities for all key stakeholders
- Sustained charitable giving partnerships are considered a high-value scheme by stakeholders
- As a large company, there is an expectation that we leverage our size to drive meaningful change across all ESG focus areas
- Increasing internal and external communications about our ESG progress will help sustain stakeholder engagement with our sustainability efforts
- Collaborating with our supply chain, clients, and external partners will be key to tackling all topics included in the assessment and facilitating the circular economy
- Sustainable packaging and waste management are fundamental to the business as it continues to grow and scale

Some stand-out quotes from the interviews with primary stakeholder groups are highlighted below and reflect the high standard of sustainable and ethical practices stakeholders expect from J&J Global Fulfilment moving forward.

Employees:

"We should be responsible as a big company...for our clients, the customers and everybody that uses us as a business"

Clients:

"Your fulfilment centre is your direct point of contact...it's about control and transparency."

Investors:

"Supply chain responsibility, business conduct & sustainable packaging...if you can move the dial on any of those gauges, it's only going to help the business from a financial or non-financial perspective."

Next Steps

The outputs from the initial survey and the qualitative feedback from the interviews will serve as an invaluable resource in refining our ESG strategy.

Following review and approval from our senior leadership team, we plan to conduct a formal refresh of our ESG strategy using the insights obtained from this assessment.

The fulfilment industry is currently on the back foot when it comes to acting sustainably. While we're proud of the progress we've made with our ESG initiatives over the last 12 months, we know there's much more to do. It is our responsibility to leverage our influence and make sustainable practices the industry standard. With every client we bring on board our ESG journey, our positive impact grows.

By building our ESG capacity to prioritise the issues most material to our business and communicating our progress transparently, we aim to drive positive change and decision-making in the fulfilment landscape.



Appendix

Topic	Guidelines
Reducing CO2 Emissions	Including, but not limited to, lowering emissions associated with transportation, our activities and our facilities
Energy Usage & Efficiency	Including, but not limited to, prioritising energy efficiency and increasing the use of renewable energy across our sites
Water Efficiency & Consumption	Including, but not limited to, enhancing water use efficiency and reducing overall consumption
Waste Recycling	Including, but not limited to, promoting recycling and minimising non-recyclable waste
Sustainable Packaging	Including, but not limited to, using recyclable materials and eliminating plastic packaging
Sustainable Material Sourcing	Including, but not limited to, using sustainable materials across our supply chain and sourcing materials from sustainable suppliers
Biodiversity & Nature	Including, but not limited to, monitoring the direct and indirect impacts on biodiversity of our activities, such as waste management and supply chain sourcing
Human Rights	Including, but not limited to, providing fair wages and maintaining reasonable working hours
Employee Learning & Development	Including, but not limited to, offering internal training programs and regular performance reviews to encourage and support employee development
Health & Safety	Including, but not limited to, implementing robust occupational health and safety measures and training
Diversity, Equity, and Inclusion	Including, but not limited to, promoting DEI policies and maintaining diverse governance bodies and employee groups
Supply Chain Responsibility	Including, but not limited to, addressing the social and environmental impacts of our supply chain and utilising local suppliers
Community Engagement	Including, but not limited to, supporting volunteering and charity partnerships to give back to the community
Employee Attraction, Wellbeing & Development	Including, but not limited to, supporting competitive hiring practices, supporting work-life balance through parental leave, and offering comprehensive employee benefits

Topic	Guidelines
Customer Support	Including, but not limited to, offering good communication channels for customers/clients and maintaining high customer satisfaction
Data Management	Including, but not limited to, ensuring the protection and responsible use of personal data and enhancing data security
Business Conduct	Including, but not limited to, upholding anti-corruption and bribery policies, and protecting whistleblowers
Business Ethics	Including, but not limited to, respecting human rights and labour standards in our supply chains and providing employee training on these issues
Risk Management	Including, but not limited to, our efforts in mitigating the impact of environmental and social issues across the business (i.e., Climate Change)

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