**Level of interest to stakeholders**Based on a balance of views from those who influence what we do and/or benefit from the value we create. 20 21 22 10 13 24 25 23 19 27 28 ▶Higher

Key:

Movement based on significance

Effect on our ability to create value Based on the potential effect on our ability to create value over the short, medium and long term. Value can be created for United Utilities and our stakeholders. Value can be financial and non-financial.

Material Issue	Material Issue
1 Trust, transparency and legitimacy	15 Health, safety and wellbeing
2 Resilience	16 North West regional economy
3 Customer service and operational performance	17 Land management, access and recreation
4 Climate change	18 Sewage sludge to land
5 Political and regulatory environment	19 Energy management
6 Storm overflows	20 Environmental impacts
7 Affordability and vulnerability	21 Data security
8 Drinking water quality	22 Diverse and skilled workforce
9 Water resources and leakage	23 Responsible supply chain
10 Financial risk management	24 Colleague engagement
11 Corporate governance and business conduct	25 Supporting communities
12 Natural capital and biodiversity	26 Competitive markets
13 Innovation	27 Human rights
14 Cyber security	28 COVID-19