



- Key**
- Issue with no change in significance
  - ↗ Issue with increased significance
  - ↘ Issue with decreased significance
  - N New issue in 2021/22 assessment

**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**

- 1 Trust, transparency and legitimacy
- 2 Resilience
- 3 Customer service and operational performance
- 4 Climate change
- 5 Political and regulatory environment
- 6 Affordability and vulnerability
- 7 Drinking water quality
- 8 Sewer flooding and storm overflows
- 9 Water resources and leakage
- 10 Financial risk management
- 11 Corporate governance and business conduct
- 12 Nature capital and biodiversity
- 13 Innovation
- 14 Cyber security

**Movement relative to previous review**

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**Material issue**

- 15 Health, safety and wellbeing
- 16 North West regional economy
- 17 Land management, access and recreation
- 18 Sewage sludge to land
- 19 Energy management
- 20 Environmental impacts
- 21 Data security
- 22 Diverse and skilled workforce
- 23 Responsible supply chain
- 24 Employee engagement
- 25 Supporting communities
- 26 Competitive markets
- 27 COVID-19
- 28 Human rights

**Movement relative to previous review**

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