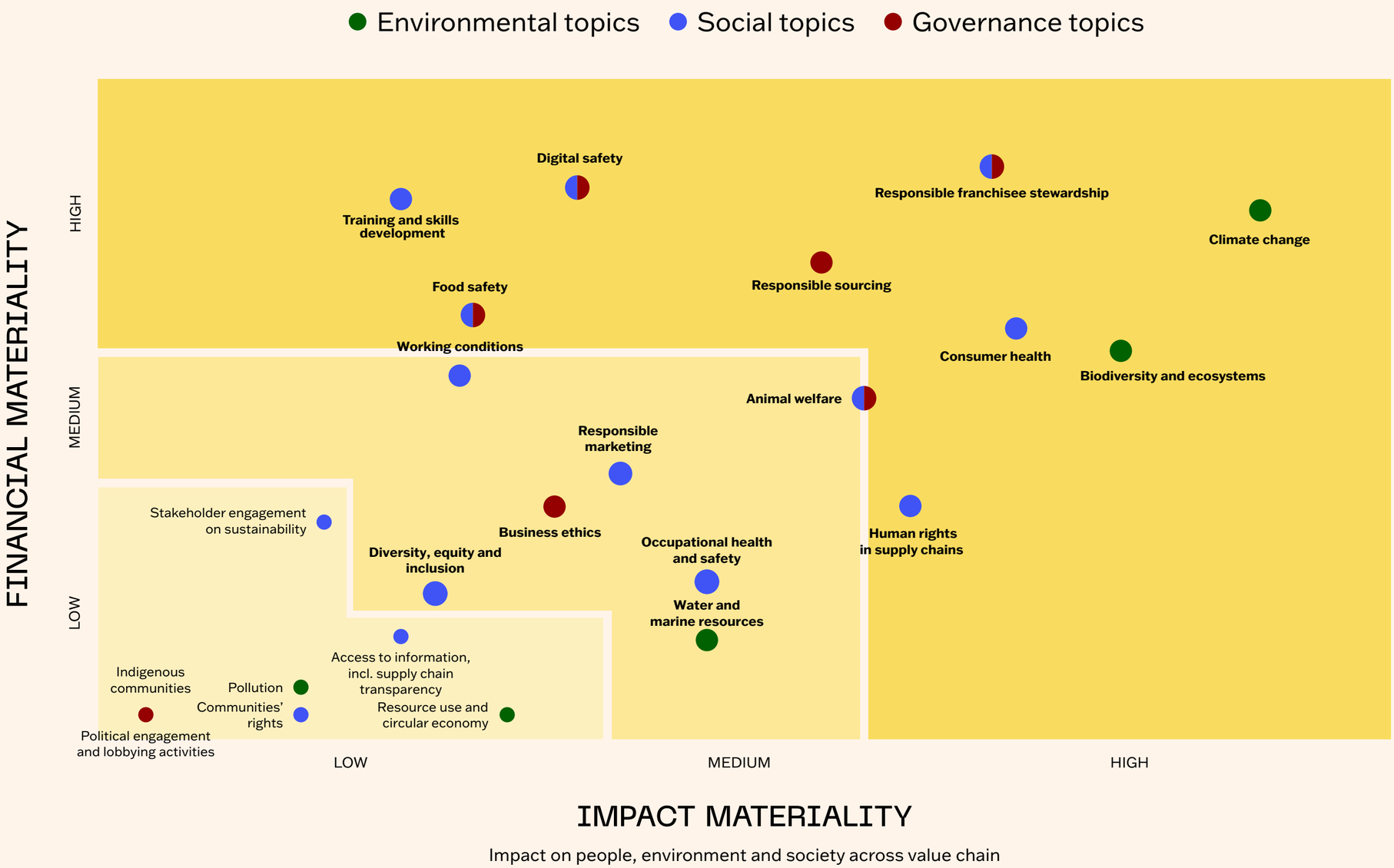DOUBLE MATERIALITY ASSESSMENT MATRIX