

IDENTIFYING MATERIALITIES | GUIDE



OVERALL DETERMINATION

Determining materiality for a sustainability report also includes considering economic, environmental and social impacts that cross a threshold in affecting the ability to meet the needs of the present without compromising the needs of future generations.

A combination of internal and external factors should be used to determine whether an Aspect is material,

SOURCES EXAMPLES

- ✓ Broader social expectations
- ✓ Concerns expressed directly by stakeholders
- ✓ The organization's overall mission and competitive strategy
- ✓ The organization's influence on upstream (such as supply chain) and downstream (such as customers) entities.
- ✓ Basic expectations expressed in international standards and agreements with which the organization is expected to comply.
- ✓ Subject of established concern for expert communities
- ✓ Impact assessment methodologies (e.g. life cycle)
- ✓ Issues that require active management or engagement by the organization

<https://g4.globalreporting.org/how-you-should-report/reporting-principles/principles-for-defining-report-content/materiality/Pages/default.aspx>

