

Summary of Process for Defining Report Content

For the description and detailed guidance of the steps summarized here, see Guidance for [G4-18](#).

Step 1: Identification

- Consider the [GRI Aspects list](#) and other topics of interest
- Apply the Principles of [Sustainability Context](#) and [Stakeholder Inclusiveness](#): Identify the Aspects – and other relevant topics – based on the relevant economic, environmental and social impacts related to all of the organization’s activities, products, services, and relationships, or on the influence they have on the assessments and decisions of stakeholders
- Identify where the impacts occur: within or outside of the organization
- **List the Aspects and other topics considered relevant, and their Boundaries**

Pre-work1, WS1 (focused on Stakeholder identification, issues & aspects)

WS2 Scoring Exercises (Stakeholder aspects & 2011 Report aspects/indicators)

Step 2: Prioritization

- Apply the Principles of [Materiality](#) and [Stakeholder Inclusiveness](#): Assess each Aspect and other topic considered relevant for:
 - the significance of the organization’s economic, environmental and social impacts **X-Axis**
 - the influence on stakeholder assessments and decisions **Y-Axis**
- **Identify the material Aspects by combining the assessments** **Charts/Graphs**
- Define and document thresholds (criteria) that render an Aspect material
- For each material Aspect identified, decide the level of coverage, the amount of data and narrative explanation to be disclosed
- **List the material Aspects to be included in the report, along with their Boundaries and the level of coverage** **WS3**

Step 3: Validation

- Apply the Principles of [Completeness](#) and [Stakeholder Inclusiveness](#): Assess the list of material Aspects against Scope, Aspect Boundaries and Time to ensure that the report provides a reasonable and balanced representation of the organization’s significant economic, environmental and social impacts, and enables stakeholders to assess the organization’s performance **2013 Report - Outline**
- Approve the list of identified material Aspects with the relevant internal senior decision-maker **Post WS3**
- Prepare systems and processes to gather the information needed to be disclosed
- Translate the identified material Aspects into Standard Disclosures – DMA and **Indicators** – to report against. **WS3**
- Determine which information is available and explain those for which it still needs to establish management approaches and measurements systems **May-June 2014**

Step 4: Review

- Apply the Principles of [Sustainability Context](#) and [Stakeholder Inclusiveness](#): Review the Aspects that were material in the previous reporting period
- Use the result of the review to inform Step 1 Identification for the next reporting cycle.

See also 'Definitions of Key Terms':

[Aspect](#), [Aspect Boundary](#), [Scope](#), [Topic](#)

Defining material Aspects and Boundaries - process overview

