

GRI 3: Material Topics - Universal Standard

Disclosure GRI 3-1

Process to determine material topics

Framework: GRI Standards

Type: Narrative disclosure

Regime: Voluntary

Effective: 2023-01-01

Datapoints & assurance

Datapoint	What to capture	Owner	Risk an assurer probes	Evidence to check
Materiality process	A plain account of the steps used to decide which sustainability topics matter for reporting, including the main stages, criteria used, and how the conclusion was reached.	Sustainability reporting	The process description does not tie back to the actual materiality assessment used by the reporting team, so the narrative and the underlying decision trail do not reconcile.	Materiality assessment paper, workshop notes, scoring model, decision log, reporting committee papers.
Impact identification method	How the organisation looked for both current and possible future effects, good and bad, on the economy, environment and people, including human rights effects, across its own operations and wider business links.	Sustainability / Human rights / Risk	A key sub-population or business relationship is left out of the impact scan, so the identified impacts do not reconcile to the full activity and value-chain scope.	Impact mapping, risk and opportunity registers, due diligence outputs, value chain reviews, human rights assessments.
Impact ranking basis	The rule or method used to decide which impacts were treated as more important for the report, and the factors used to rank them.	Sustainability reporting	The ranking uses a different significance test from the one applied in the assessment, so the reported priorities do not reconcile to the underlying scoring basis.	Scoring criteria, prioritisation matrix, materiality workshop outputs, governance approval papers.
Input sources	The groups and specialists whose views fed into the material topic assessment, named clearly enough to show who was consulted and in what capacity.	Sustainability reporting / Stakeholder engagement	A consulted group or subject-matter expert is omitted from the source list, so the named inputs do not reconcile to the engagement records.	Stakeholder engagement log, interview list, consultation records, expert adviser list, workshop attendance sheets.

How to prepare

- 1 Set out the method you used to decide which topics matter for the report, so the reader can see the overall approach rather than just the end result.
- 2 Map where the organisation may cause or contribute to good or bad effects, including those that are already happening and those that could happen, across its own operations and wider business links.
- 3 Cover effects on the economy, the environment and people, and make sure any human-rights-related effects are included in that review.
- 4 Rank the topics for reporting using your significance assessment, and keep enough working papers or notes to show why some issues were placed ahead of others.
- 5 List the outside voices that shaped the assessment, naming the stakeholder groups and any subject-matter specialists whose input informed the process.
- 6 Before finalising, check the wording and evidence against the official source so the narrative matches the underlying assessment and nothing required has been left out.

This LRA assistance tool is designed for educational and internal data-collection purposes. It is not an official interpretation of the GRI Standards, IFRS Sustainability Disclosure Standards or EU CSRD/ESRS requirements. When applying these frameworks in professional practice, users should consult and double-check the official standards, guidance and applicable regulatory sources.

For users who may require additional expert guidance or consultancy support on sustainability reporting, the application of reporting standards, data collection processes or disclosure preparation, the London Reporting Academy team would be pleased to assist. Please contact us at hello@reporting.academy or submit an enquiry through the contact form: <https://reporting.academy/en/contacts/>

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