

GRI 3: Material Topics - Universal Standard

Disclosure GRI 3-2

List of 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
Material topics list	The current set of topics the organisation has identified as material for the reporting period, using the same topic names and scope that will appear in the report.	Sustainability reporting / ESG reporting	The published list does not match the approved materiality assessment, so the report is built from the wrong topic set.	Materiality assessment output, reporting pack, board or committee paper approving the final topic set, and the report draft showing the published list.
Material topics changes	Any additions, removals, reclassifications or other changes to the material topics list compared with the prior reporting period, with enough detail to show what changed and when.	Sustainability reporting / ESG reporting	The change log is not reconciled to the prior-period topic list, so additions and removals are missed or described against the wrong year.	Current and prior year materiality matrices or topic lists, change log, governance paper explaining the update, and the report section describing the movement.

How to prepare

- 1 Start by confirming the reporting period you are using, then decide which topics are in scope for the current year's materiality list.
- 2 Check that each topic you include is genuinely material for the business, so the final list reflects the matters that matter most for reporting.
- 3 Gather the supporting records, assessments, meeting notes, or other working papers that show how the list was built and why each topic was included.
- 4 Prepare the disclosure itself by setting out the material topics in a clear list, using the same scope you applied in your assessment work.
- 5 If the list has changed since the last reporting period, record those changes clearly and make sure the comparison with the prior year is easy to follow.
- 6 Before finalising, compare your draft against the official source and your internal evidence so the wording, scope, and change notes are complete and consistent.

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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