



**RESOURCE**

# Sustainability Materiality Matrices Explained

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**Description / Abstract**

Companies use the concept of materiality to guide their sustainability strategic planning processes. A material sustainability issue is an economic, environmental, or social issue on which a company has an impact, or may be impacted by. It may also be one that significantly influences the assessments and decisions of stakeholders. Sustainability reporting, unlike financial reporting, is currently a voluntary exercise and the overall process is largely left up to company. It is generally recognized best practice that a company report on the relevant (or 'material') issues that have a direct or indirect impact on its ability to create or maintain or erode economic, environmental, social value for itself, its stakeholders, the environment, and society at large.

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Tool

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