Defining Report Content: Material Aspects and Boundaries

Global Conference on Sustainability and Reporting
Main features

- **Combined Process Guidance** on Defining Report Content and Boundaries
- **Seven** General Standard Disclosures (G4 17-23) -related to Defining Report Content and Boundaries to be ‘in accordance’, either Core or Comprehensive
- **Financial reporting boundary** – the reference point for describing the organization for sustainability reporting
- **Boundaries** may vary depending on the material Aspect
- Emphasis on **where impacts occur** within or outside of the organization
FIGURE 2

Defining material Aspects and Boundaries - process overview

Topics ➔ Aspects ➔ Disclosures on Management Approach + Indicators

STEP 1 IDENTIFICATION
- Sustainability Context

STEP 2 PRIORITIZATION
- Materiality

STEP 3 VALIDATION
- Completeness

STEP 4 REVIEW
- Sustainability Context

Stakeholder Inclusiveness

REPORT
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REPORT
An example where the topic of anti-corruption is only relevant to certain entities within the organization.
An example where the topic of child labor is only relevant to certain entities outside of the organization.
An example where the topic of emissions is relevant within and outside of the organization.
Defining material Aspects and Boundaries - process overview
Visual representation of prioritization of Aspects
FIGURE 2

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**REPORT**
Related General Standard Disclosures

G4-18

a. Explain the process for defining the report content and the Aspect Boundaries.
b. Explain how the organization has implemented the Reporting Principles for Defining Report Content.

G4-19

a. List all the material Aspects identified in the process for defining report content.
Related General Standard Disclosures

**G4-20**

a. For each material Aspect, report the Aspect Boundary within the organization, as follows:
   - Report whether the Aspect is material within the organization
   - If the Aspect is not material for all entities within the organization (as described in G4-17), select one of the following two approaches and report either:
     - The list of entities or groups of entities included in G4-17 for which the Aspect is not material or
     - The list of entities or groups of entities included in G4-17 for which the Aspects is material
   - Report any specific limitation regarding the Aspect Boundary within the organization

**G4-21**

a. For each material Aspect, report the Aspect Boundary outside the organization, as follows:
   - Report whether the Aspect is material outside of the organization
   - If the Aspect is material outside of the organization, identify the entities, groups of entities or elements for which the Aspect is material. In addition, describe the geographical location where the Aspect is material for the entities identified
   - Report any specific limitation regarding the Aspect Boundary outside the organization
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G4 questions

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Other questions

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