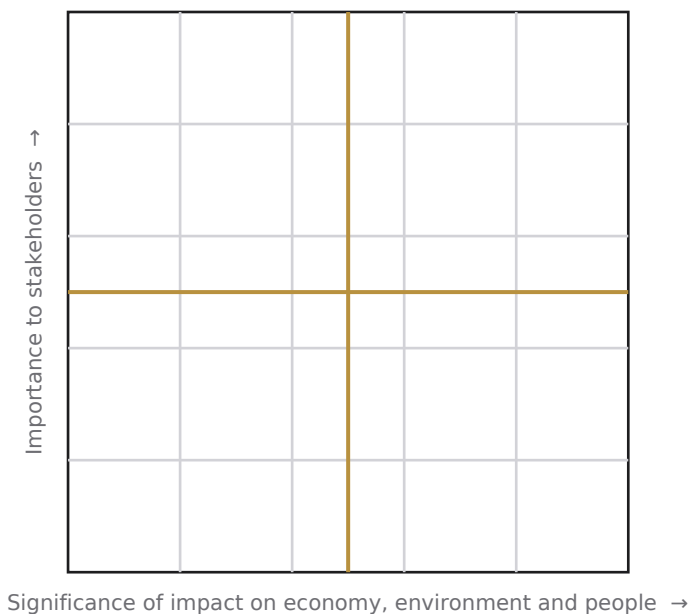


Materiality matrix

Organization: _____ Date: _____ Owner: _____

Follow the four GRI 3 steps: (1) understand the organization’s context, (2) identify actual and potential impacts, (3) assess their significance (severity and likelihood), (4) prioritize the most significant impacts. Score each issue 1-5 on both axes, then plot it on the grid.

ISO 26000 subject	Issue	Impact significance (1-5)	Importance to stakeholders (1-5)	Priority
	Organizational governance			
	Human rights			
	Labour practices			
	The environment			
	Fair operating practices			
	Consumer issues			
	Community involvement and dev			



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