

The Materiality Determination Process

Relevance

Identify potential relevant matters



Identify relevant matters for inclusion in the integrated report

(based on whether the matter has a past, present or future impact on the organization's ability to create value over time - this is determined by considering whether the matter has a past, present or future impact on the organization's strategic objectives and strategies, its business model, or one or more of the different forms of capital it uses or affects.)



Significance

Assess significance by evaluating either:

- **magnitude of impact** (for matters that have occurred, currently exist or will occur with certainty) **or**
- **magnitude of impact *and* likelihood of occurrence** (for matters where there is uncertainty about whether the matter will occur)



Prioritization

Prioritize material matters

(Those charged with governance prioritize material matters based on their significance)