The Sustainable Value Matrix

- **Societal Significant**
  - Sustainability reporting
  - High stakeholder engagement
  - No capital investments, but significant engagement expenses
  - Minor innovation
  - Society’s Issue Significance Boundary

- **Potential / Developing**
  - No reporting
  - Minimal stakeholder engagement
  - Minor, if any, expenses for stakeholder engagement
  - No innovation

- **Material Societal**
  - Integrated reporting
  - Very high stakeholder engagement
  - New capital budgeting
  - Major innovation

- **Material**
  - Integrated reporting
  - Medium stakeholder engagement
  - Traditional capital budgeting
  - Moderate innovation

- **Firm's Issue Materiality**
  - Threshold