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Materiality, Everywhere

What it is—and why projects are not immune in sustainability reporting and ESG disclosures

Driving Sustainable Change

Website: gpm.org

Materiality, Everywhere

Driving Sustainable Change

Executive summary

Materiality is simple in theory: report only what truly matters. In sustainability, that now spans what matters to investors (financial materiality) and what matters to people and planet (impact materiality)—increasingly taken together as dual materiality. Markets and rules are converging: investor disclosures demand decision-useful detail, while stakeholder reports demand credible impacts and proof.

The place where those facts are created and evidenced isn't in year-end spreadsheets—it's in projects. If project activity and data aren't part of your reporting system, your ESG disclosures will be thin and your sustainability report will feel soft. The GPM P5™ Standard codifies this link and shows how project impacts become material topics for both ESG disclosures and sustainability reports.

01

Materiality in plain English

Materiality comes from securities law: information is material if a r**easonable investor** would consider it important to a decision (buy, sell, vote). That definition is now the anchor for sustainability information too . Critically, investors already read a company through **the projects it undertakes**—projects signal strategy, growth, risk and execution quality—so project-related information can itself be material to investor decisions .

02

Two audiences, two lenses—often both

ESG disclosures (outside-in): investor-oriented, about how sustainability issues affect enterprise value (governance, strategy, risks, metrics & targets).

Sustainability reports (inside-out): stakeholder-oriented, about policies, practices, impacts and goals (GRI-style) .

The P5 Standard explicitly frames **dual materiality**—considering both financial relevance and societal / environmental significance—as the emerging norm, in step with regulatory developments that made this principle explicit in Europe .

Driving Sustainable Change

03

The global investor baseline: decision-useful or bust

ISSB's climate standard (IFRS S2) has become the reference point for investor-grade climate disclosures. Its guidance isn't abstract; it shows the level of **disaggregation** and **specificity** investors expect: Scope 3 split by **category** (e.g., Category 1 vs. 11), emissions by **gas** when that changes decisions, and hard **exposure metrics** by site/asset (flood, heat, water stress). It also flags **transition** signals (e.g., concentration of exposure to carbon-related assets; revenue from low-carbon products).

Translation: this is **project-level reality**—by site, by asset, by supplier, by decision—not a tidy annual average.

04

Projects are not immune from materiality

Material sustainability questions appear first—and most truthfully—in projects:

1

Exposure lives at site/asset level

E.g., proportion of property or infrastructure in flood/heat/water-stress zones; number and value of mortgages in 100-year flood zones—exactly the kind of granularity investors deem decision-useful.

2

Transition happens as projects

Retrofits, material substitutions, design changes—this is where low-carbon revenue and risk shifts are made visible (and where disaggregation by category or gas often becomes material).

3

Supply-chain integrity is a procurement reality

Labor standards, chain-of-custody, recycled content—evidence lives in RFPs, POs, audits; if it's not captured here, it's not credible anywhere.

Bottom line: if projects don't capture the "how," you can't defend the "what." And that undermines **both** investor disclosures and stakeholder reports. The P5 Standard makes this link explicit, mapping project impacts to material topics and into ESG/sustainability reporting flows

05

Why the gap keeps showing up (and why it’s costly)

Most reports present **outcomes** (emissions totals, safety rates, donation amounts) without the **project decisions and controls** that produced them. That’s where credibility cracks: no traceability from claim → control → evidence → outcome. Meanwhile, the real world keeps turning up the heat—literally. A global study across 10,000+ professionals in 113 countries shows sharp increases in climate-linked project disruption, and calls out the need to integrate sustainability into mainstream project practice and training—exactly where most organizations admit a gap today .

Net effect: you risk **investor skepticism, assurance findings**, slower approvals, and missed opportunity—because the evidence that makes sustainability information **material** was never captured where it happens.

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06

This isn't a "how-to" —it's a decision

If you want disclosures that hold up with investors and reports stakeholders trust, you don't need more pages. You need **capability**. The P5™ Standard already defines how project impacts connect to ESG disclosures and sustainability reports; what organizations lack is the **muscle memory** to make it real. That's why we steer leaders to **Sustainable Project Management™ training** and **GPM-b® certification**:

1. P5 and its project-level impact sets are built to feed both investor and stakeholder reporting, including dual materiality framing and mapping to common standards (GRI, SASB/ISSB).

2. ISSB's examples show exactly the kind of disaggregated, decision-useful detail capital markets expect—detail you only get when project teams know what to capture and why.

Training and certification close the gap between **intent** and **evidence**—so your next cycle isn't a scramble for stories but a confident export of facts.

07

A final word to executives and PMOs

Open your last report and pick one strong claim. Now ask yourself: could we defend it by project, by site, by supplier, with names and dates? If that question tightens your stomach, you've just found your materiality gap—and it's operational, not editorial.

Take the Sustainable Project Management™ Training and pursue GPM-b® certification. You'll align the way you deliver projects with what the world now expects you to disclose—making your ESG filings **decision-useful** and your sustainability story **credible**. The profession is asking for it; the market is rewarding it; the climate's already demanding it.

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