Step - 4: Find out what is relevant and significant for the organisation

After receiving the views and feedback from the stakeholders, the most relevant SR issues should be identified. Relevant issues[20] may include some of the following:

1. Employment	14. Products and services
2. Relationship between employer and employee	15. Transport
	16. Community
3. Health and safety	17. Corruption
4. Training, education, nature and organisation of work	18. Public policy
	19. Consumer health and safety
5. Diversity and opportunities	
6. Strategy and management	20. Labelling of products and services
7. Discrimination ban	
8. Freedom to unite and collectively bargain	21. Marketing communication
	22. Customer privacy
9. Elimination of child labour	23. Materials
10. Prevention of forced and compulsory labour	24. Energy
	25. Water
11. Security policy	26. Biodiversity
12. Rights of Indigenous people	27. Positive contribution to local economy and commercial activities
13. Emissions, waste water and residual waste	

The significant or most important issues should be identified next. Stakeholders' and the organisation's perspectives should be considered in order to achieve a win-win situation. The interests of the more influential stakeholders or group of stakeholders should be considered as a priority. A 'materiality matrix' can be used to prioritise the issues which need to be addressed first. It is best to gather the views of a number of stakeholders so that the outcome is a balanced one.

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[20] These issues are identified from CSR Performance Ladder, developed by Foundation Sustained Responsibility www.mvoprestatieladder.nl/doc/CSRPerformanceLadder.pdf