

# *Sustainability Context –* What is It?

In corporate sustainability management, context – or *sustainability context*, as the *Global Reporting Initiative* calls it – refers to the combination of circumstances that determines what the norms, standards or thresholds for sustainability performance should be when attempting to judge whether or not an organization's activities are sustainable.

The factors involved in determining context include: (a) who an organization's stakeholders are, (b) what its impacts on related vital capitals are or ought to be, (c) what the carrying capacities of the capitals are, and (d) who else, if anyone, is responsible for maintaining the capital resources involved. All of this gives rise to normative impacts, or sustainability standards of performance, against which actual impacts can be measured, managed and reported. Proportionate allocations of available resources and/or duties to preserve, create and maintain them can then be assigned to individual organizations.

The purpose of establishing context, then, is to make it possible to define norms, standards or thresholds for what an organization's impacts on vital capital resources must be in order for its activities to be sustainable. Actual impacts can then be measured against such benchmarks. Establishing context is therefore an indispensable requirement for measuring, managing and reporting sustainability performance!