Sustainability Accounting Standards Board (SASB)
Enhancing market efficiency with improved non-financial disclosure

SASB envisions a world where a shared understanding of corporate sustainability performance allows companies and investors to make informed decisions that drive value and improve sustainability outcomes.

SASB’s mission
The mission of SASB is to develop and disseminate sustainability accounting standards that help public corporations disclose material, decision-useful information to investors.

That mission is accomplished through a rigorous process that includes evidence-based research and broad, balanced stakeholder participation.

Facts about SASB
• Independent 501(c)3 non-profit
• American National Standards Institute (ANSI) accredited standards developer
• Developing industry-specific standards for 10 sectors and 80+ industries
• Guided by the U.S. Supreme Court’s definition of materiality, SASB prioritizes topics of disclosure and standardizes the form of disclosure.
A Market-Driven Response
SASB addresses needs of all market participants—both investors and issuers

**Issuers**
- A minimum set of disclosure topics that are likely to be material to companies in an industry
- A model for disclosing those factors in a decision-useful way for investors
- A method to understand and improve performance on ESG-related value drivers
- A way to comply with Regulation S-K

**Investors**
- Comparable data for benchmarking and evaluating performance
- Standardized, decision-useful information in a trusted channel (i.e., 10-K)
- Tools to understand and analyze sustainability portfolio risk

SASB INDUSTRY WORKING GROUPS REFLECT BROAD-BASED INTEREST

>1,900  $21T  $9.5T
MEMBERS  ASSETS UNDER MANAGEMENT  MARKET CAP
Consistent Progress

By 2016, SASB will have issued standards for more than 80 industries in 10 sectors