

# 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

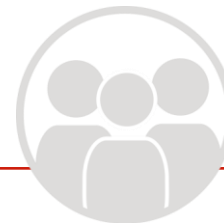
## Issuers

- 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

MEMBERS

\$21T

ASSETS UNDER  
MANAGEMENT

\$9.5T

MARKET CAP

# Consistent Progress

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

