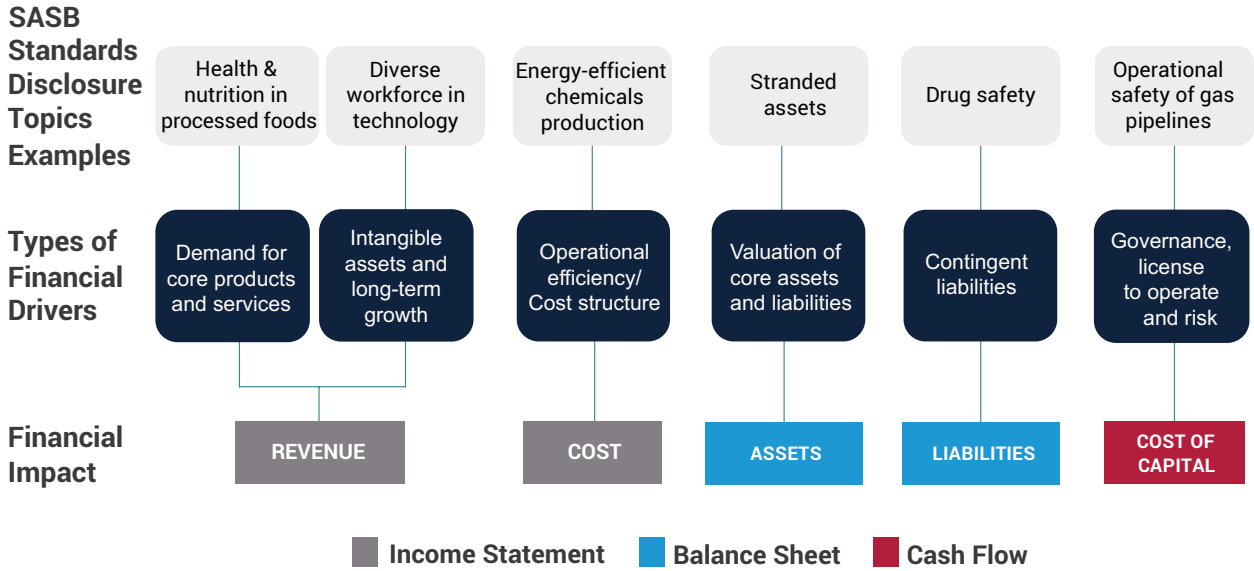


# SASB Standards Disclosure Topics— Financial Impact Channels

*Linking ESG Issues to Traditional Financial Statements*

An increasing share of corporate valuations can be attributed to intangible assets, like intellectual capital, customer relationships, brand value and confidence in the management team. The connection between sustainability issues and core financial impact channels helps create a roadmap to shape decision-making.

## SASB Standards Disclosure Topics and their Financial Impact



The evidence-based and market-informed process underlying SASB Standards identified how ESG issues affect enterprise value creation through connections to revenues and costs, assets and liabilities, and cost of capital.



# SASB Standards Disclosure Topics— Financial Impact Channels

Linking ESG Issues to Traditional Financial Statements

## Financial Impact Channels of Health & Nutrition in Food and Beverage

SECTOR  
Food & Beverage

DISCLOSURE TOPIC  
Health & Nutrition

### Health & Nutrition—Financial Drivers

REVENUE			OPERATING EXPENSES		NON-OPERATING EXPENSES		ASSETS		LIABILITIES		RISK PROFILE	
Market Share	New Markets	Pricing Power	Cost of Revenue	R&D	CapEx	Extraordinary Expenses	Tangible Assets	Intangible Assets	Contingent Liabilities & Provisions	Pension & Other Liabilities	Cost of Capital	Industry Divestment Risk
■	■	■		■			■	■			■	

■ High Impact   ■ Medium Impact

Learn how considering these connections in the investment process could effectively identify and manage risks and opportunities: *Journal of Applied Corporate Finance*

## Access the SASB Disclosure Topics – Financial Impact Channels

License SASB Standards IP to access the full SASB Standards Disclosure Topics and the corresponding financial impact channels (e.g. revenue, operating expenses and non-operating expenses), categorized as either high impact or medium impact in an Excel file.

Enhanced insights and practical application of the Standards can be achieved through pairing the Financial Impact Channels with:

- » [SASB Standards](#)
- » [SICS® Taxonomy](#)
- » [Third-party data mappings](#)

Find answers to common questions on the [SASB Standards website](#).  
For more information, please reach out to [sustainability\\_licensing@ifrs.org](mailto:sustainability_licensing@ifrs.org).

