



# SASB 2017 Technical Agenda

Technical Agenda Items for 11 Sectors

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July 28, 2017



# The Standards Board

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# Introduction

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Today's businesses face bold, new challenges as broad macroeconomic trends, such as population growth, globalization, and technological innovation, combine to reshape a continuously evolving competitive landscape. The resulting impacts—climate change, resource constraints, cybersecurity, and economic inequality among them—increasingly dominate daily news headlines. However, businesses are not alone in coping with these issues. This emerging corporate reality has put investors—the providers of financial capital who fuel the economy—up against a dilemma of their own. In the capital markets, investors have been left to grapple with these 21<sup>st</sup> century risks by relying on 20<sup>th</sup> century infrastructure. Existing financial reporting standards were simply never designed to account for the environmental, social, and governance (ESG) impacts that are increasingly acknowledged as critical risks to—or opportunities for—sustainable value creation.

Rather than accept this state of affairs, investors are using their collective power to modernize corporate reporting. For example, more than 1,750 organizations from more than 50 countries representing about \$70 trillion in global assets have become signatories to the UN's Principles for Responsible Investment (PRI), which is committed to developing a more sustainable global financial system.<sup>1</sup> In the U.S. alone, sustainable, responsible, and impact investing assets have expanded to \$8.72 trillion, up 33 percent from just two years ago, now representing more than one out of every five dollars under professional management.<sup>2</sup> Meanwhile, 73 percent of institutional investors say they take ESG issues into account in their investment analysis and decisions.<sup>3</sup>

These investors recognize that to ensure sustainable, robust, and resilient capital markets tomorrow, they must prepare today. A market standard for material, sustainability-related information provides investors with the information they need for investment decisions, while keeping the costs of providing that information to a minimum for issuers.

## About the SASB

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Established in 2011, the Sustainability Accounting Standards Board (SASB) is the independent standards-setting organization for sustainability accounting standards that meet the needs of investors by fostering high-quality disclosure of material sustainability information. The standards focus on known trends and uncertainties that are reasonably likely to affect the financial condition or operating performance of a company and therefore would be considered material under Regulation S-K. The standards are designed to improve the effectiveness and comparability of corporate disclosure on material environmental, social, and governance (ESG) factors in SEC filings such as Forms 8-K, 10-K, 20-F, and 40-F. Based on a rigorous process that includes evidence-based research and broad, balanced stakeholder participation, the SASB currently maintains provisional standards for 79 industries across 11 sectors.<sup>4</sup>

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<sup>1</sup> Principles for Responsible Investment, "About the PRI," accessed Dec. 21, 2016, at <https://www.unpri.org/about>.

<sup>2</sup> The Forum for Sustainable and Responsible Investment, 2016 Report on Sustainable and Responsible Investing Trends (Nov. 14, 2016).

<sup>3</sup> CFA Institute, "Environmental, Social and Governance" (ESG) Survey (June 2015).

<sup>4</sup> Where traditional industry classification systems group companies by sources of revenue, the SASB's approach considers the resource intensity of firms, and groups industries with like sustainability characteristics, including risks and opportunities, within SASB's Sustainable Industry Classification System™ (SICS™) found at: <https://www.sasb.org/sics/>. SASB has proposed a number of amendments to SICS, and the revised classification system will go into effect when the standards are codified in early 2018. [Proposed changes](#) to SICS are on SASB's website and the TA items proposed herein are based on the new classification.

The SASB Standards Board, seated in 2017, comprises nine members, representing a diversity of key perspectives, including standards-setting, corporate reporting, and investing and financial analysis. The Standards Board is responsible for guiding the standard-setting process and for the quality of its outcomes. The SASB operates in accordance with its primary governance documents, the [Rules of Procedure](#) and [Conceptual Framework](#). The Conceptual Framework sets out the basic concepts, principles, definitions, and objectives that guide the SASB in its approach to setting standards for sustainability related matters. The Rules of Procedure establish the processes and practices followed by the SASB in its standard-setting activities, and in its oversight of related work undertaken by the SASB staff. The following fundamental tenets underpin the SASB's efforts:

- **Materiality-Focused:** SASB standards address the sustainability topics that are reasonably likely to have material impacts on the financial condition or operating performance of companies in an industry. In identifying sustainability topics that are reasonably likely to have material impacts, the SASB applies the definition of “materiality” established under the U.S. securities laws.<sup>5</sup> See the staff bulletin [SASB's Approach to Materiality for the Purpose of Standards Development](#) for more information.
- **Evidence-Based:** The SASB takes an evidence-based approach to assess whether sustainability topics are likely to be of interest to the reasonable investor, and whether they are reasonably likely to have material impacts on the financial condition or operating performance of a company. Evidence is drawn from both internal research and from credible external sources, such as financial filings, earnings calls, databases of U.S. government agencies, industry research products, and academic studies, among others.
- **Market-Informed:** The SASB standards are shaped in large part by feedback from participants in the capital markets—primarily corporate issuers and mainstream investors. The SASB actively solicits input and carefully weighs all stakeholder perspectives in considering which aspects of a sustainability topic warrant standardized disclosure and in determining how to frame, describe, and measure those aspects for the purposes of standardization. The SASB's consultation efforts have involved engagement through Industry Working Groups over a four-year period with more than 2,800 experts, representing \$23.4 trillion in assets under management and more than \$11 trillion market capitalization. Recently, deep consultation on the provisional standards included 141 companies (along with 19 industry associations, representing hundreds of companies) and 38 institutional investors (who consulted on 271 industries). Additionally, the SASB's Investor Advisory Group (IAG) comprises 28 organizations, representing more than \$20 trillion in assets under management, including BlackRock, CalPERS, CalSTRS, State Street Global Advisors, and others. This market feedback has played a significant role in shaping the SASB's 2017 Technical Agenda.

In its guidance and oversight role, the SASB operates in a sector committee structure, which assigns a minimum of three Standards Board members to each sector for review, discussion, and liaising with staff. The committees are structured as follows:

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<sup>5</sup> TSC Industries, Inc. v. Northway, Inc., 426 U.S. 438 (1976).

SASB Sector Committees

<p><b>Health Care</b>  <u>Industries:</u>                      Biotechnology &amp; Pharmaceuticals; Medical Equipment &amp; Supplies; Health Care Delivery; Health Care Distributors; Managed Care; Drug Retailers  <u>Committee Members:</u>                      Lloyd Kurtz*, Bob Hirth, Jean Rogers</p>	<p><b>Renewable Resources &amp; Alternative Energy</b>  <u>Industries:</u>                      Biofuels; Solar Technology &amp; Project Developers; Wind Technology &amp; Project Developers; Fuel Cells &amp; Industrial Batteries; Forestry Management; Pulp &amp; Paper Products  <u>Committee Members:</u>                      Stephanie Tang*, Jeff Hales, Kurt Kuehn</p>	<p><b>Food &amp; Beverage</b>                      (formerly Consumption I)  <u>Industries:</u>                      Agricultural Products; Meat, Poultry, &amp; Dairy; Processed Foods; Non-Alcoholic Beverages; Alcoholic Beverages; Tobacco; Food Retailers &amp; Distributors; Restaurants  <u>Committee Members:</u>                      Stephanie Tang*, Elizabeth Seeger, Lloyd Kurtz</p>
<p><b>Financials</b>  <u>Industries:</u>                      Commercial Banks; Investment Banking &amp; Brokerage; Asset Management &amp; Custody Activities; Consumer Finance; Mortgage Finance; Security &amp; Commodity Exchanges; Insurance  <u>Committee Members:</u>                      Jeff Hales*, Dan Goelzer, Verity Chegar</p>	<p><b>Transportation</b>  <u>Industries:</u>                      Automobiles; Auto Parts; Car Rental &amp; Leasing; Airlines; Air Freight &amp; Logistics; Marine Transportation; Cruise Lines; Rail Transportation; Road Transportation  <u>Committee Members:</u>                      Kurt Kuehn*, Jean Rogers, Jeff Hales</p>	<p><b>Consumer Goods</b>                      (formerly Consumption II)  <u>Industries:</u>                      Apparel, Accessories &amp; Footwear; Appliance Manufacturing; Household &amp; Personal Products; Building Products &amp; Furnishings; Toys &amp; Sporting Goods; Multiline and Specialty Retailers &amp; Distributors; E-commerce  <u>Committee Members:</u>                      Elizabeth Seeger*, Stephanie Tang, Kurt Kuehn</p>
<p><b>Technology &amp; Communications</b>  <u>Industries:</u>                      Electronic Manufacturing Services &amp; Original Design                      Manufacturing; Software &amp; IT Services; Hardware; Semiconductors; Telecommunication Services; Internet Media &amp; Services  <u>Committee Members:</u>                      Bob Hirth*, Lloyd Kurtz, Verity Chegar</p>	<p><b>Services</b>  <u>Industries:</u>                      Education; Professional &amp; Commercial Services; Hotels &amp; Lodging; Casinos &amp; Gaming; Leisure Facilities; Advertising &amp; Marketing; Media &amp; Entertainment  <u>Committee Members:</u>                      Dan Goelzer*, Jeff Hales, Bob Hirth</p>	<p><b>Infrastructure</b>  <u>Industries:</u>                      Electric Utilities &amp; Power Generators; Gas Utilities &amp; Distributors; Water Utilities &amp; Services; Waste Management; Engineering &amp; Construction Services; Home Builders; Real Estate; Real Estate Services  <u>Committee Members:</u>                      Jean Rogers*, Kurt Kuehn, Verity Chegar</p>
<p><b>Extractives &amp; Minerals Processing</b>                      (formerly Non-Renewable Resources)  <u>Industries:</u>                      Oil &amp; Gas - Exploration &amp; Production; Oil &amp; Gas – Midstream; Oil &amp; Gas - Refining &amp; Marketing; Oil &amp; Gas – Services; Coal Operations; Iron &amp; Steel Producers; Metals &amp; Mining; Construction Materials  <u>Committee Members:</u>                      Verity Chegar*, Elizabeth Seeger, Bob Hirth</p>	<p><b>Resource Transformation</b>  <u>Industries:</u>                      Chemicals; Aerospace &amp; Defense; Electrical &amp; Electronic Equipment; Industrial Machinery &amp; Goods; Containers &amp; Packaging  <u>Committee Members:</u>                      Lloyd Kurtz*, Dan Goelzer, Jean Rogers</p>	<p style="text-align: right;">* Sector chair</p>

The Standards Board sector committees have reviewed proposed changes to the provisional standards in anticipation of finalizing the standards in Q1 2018. These changes are captured in this Technical Agenda, which represents the collective efforts of the SASB to review and vet thousands of possible changes arising from consultation and research, and to distill the agenda to those items that materially improve the quality of the standards, are responsive to market feedback, and can be implemented cost-effectively.

## Overview of Technical Agenda

The 2017 Technical Agenda contains items for which significant supporting evidence or market feedback was received during the 2017 consultation period with issuers and investors. Priority was given to items that would improve the quality of the standard, including the materiality, cost-effectiveness, and/or decision-usefulness of the information the standard is designed to yield. The need for changes arose from:

1. Stakeholder feedback on the provisional standards
2. Regulatory or scientific advancement
3. Identification and rationalization of cross-cutting topics that affect multiple industries or sectors

Inclusion of an item on the Technical Agenda does not guarantee it will result in an update to the standards. It indicates items that are currently under research for a possible proposed change to the standards. The Technical Agenda items are summarized below.

	Health Care	Financials	Technology & Communications	Extractives & Minerals Processing	Transportation	Services	Resource Transformation	Food & Beverage	Consumer Goods	Renewable Resources & Alternative Energy	Infrastructure	Total
<b>Topic-level change</b>	6	11	0	5	5	8	4	10	4	4	8	<b>65</b>
<b>Metric-level change</b>	12	42	13	20	9	7	18	13	5	5	7	<b>151</b>
<b>Other type of change</b>	5	3	5	9	0	1	5	2	0	2	0	<b>32</b>
<b>Total</b>	<b>23</b>	<b>56</b>	<b>18</b>	<b>34</b>	<b>14</b>	<b>16</b>	<b>27</b>	<b>25</b>	<b>9</b>	<b>11</b>	<b>15</b>	<b>248</b>

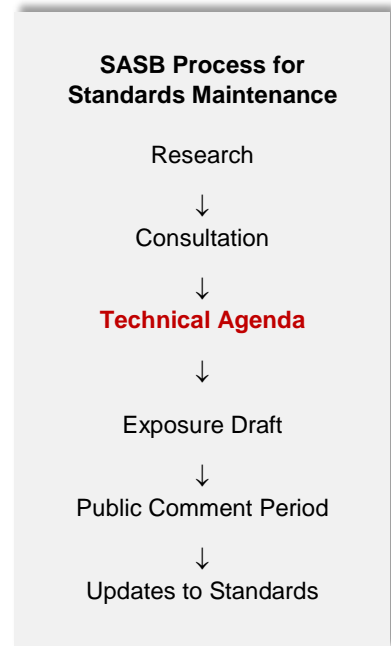
*Note: The Metric numbers as seen in individual sector tables refer to those in the existing provisional phase standards.*

## Next Steps

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The Technical Agenda items detailed herein will be further evaluated and, where deemed appropriate through due process, will then be developed into specific proposed changes to the SASB standards and issued as an Exposure Draft. The proposed changes to the standards across all 79 industries will be presented during a 90-day Public Comment Period, slated to begin in September 2017. This process will culminate in codification of the standards in Q1 2018 for use in SEC filings. (See sidebar for an overview of the process.)

The public may submit comments for the Technical Agenda to the SASB, which may consider and include these items on the Research Agenda or a future Technical Agenda. Please email [comments@sasb.org](mailto:comments@sasb.org) to provide comments. The SASB staff tracks and addresses all comments from stakeholders.





# HEALTH CARE SECTOR

Agenda Item #	Industry	Topic	Description
1-1.	Biotechnology & Pharmaceuticals	Drug Safety and Side Effects	SASB is evaluating the suitability of the topic name.
1-2.	Biotechnology & Pharmaceuticals	Safety of Clinical Trial Participants	SASB is evaluating a revision of metrics HC0101-09 / HC0102-09 <sup>6</sup> to ensure the comparability of the metrics associated with the topic.
1-3.	Biotechnology & Pharmaceuticals	Affordability and Fair Pricing	SASB is evaluating the revision of metrics HC0101-11 / HC0102-11 <sup>7</sup> to ensure the usefulness and alignment with current industry practices of the metrics associated with the topic.
1-4.	Biotechnology & Pharmaceuticals	Ethical Marketing	SASB is evaluating a revision of metrics HC0101-12 / HC0102-12 <sup>8</sup> to ensure the comparability of the metrics associated with the topic.
1-5.	Biotechnology & Pharmaceuticals	Corruption and Bribery	SASB is evaluating a revision of metrics HC0101-27 / HC0102-27 <sup>9</sup> to ensure the comparability of the metrics associated with the topic.
1-6.	Biotechnology & Pharmaceuticals	Activity Metrics	SASB is evaluating adding activity metrics to the Biotechnology and Pharmaceuticals industry standard.
1-7.	Medical Equipment and Supplies	Ethical Marketing	SASB is evaluating a revision of metric HC0201-04 <sup>10</sup> to ensure the comparability of the metrics associated with the topic.
1-8.	Medical Equipment and Supplies	Energy, Water, and Waste Efficiency	SASB is evaluating the removal of the topic, including the corresponding metrics, based on the limited evidence that performance on the topic will significantly impact valuation.
1-9.	Medical Equipment & Supplies	Corruption and Bribery	SASB is evaluating a revision of metric HC0201-13 <sup>11</sup> to ensure the comparability of the metrics associated with the topic.

<sup>6</sup> HC0101-09 / HC0102-09: Description of legal and regulatory fines and settlements associated with clinical trials in World Bank Low-income and Lower middle-income Countries (LICs and LMICs) and UN HDI Medium-High Development Countries (MHDCs) that are not captured by the World Bank's LIC or LMIC rankings. Dollar amount of fines and settlements and a description of corrective actions implemented in response to events.

<sup>7</sup> HC0101-11 / HC0102-11: Ratio of weighted average rate of net price increases (for all products) to the annual increase in the U.S. Consumer Price Index.

<sup>8</sup> HC0101-12 / HC0102-12: Description of legal and regulatory fines and settlements associated with false marketing claims, including Federal Food, Drug, and Cosmetic Act violations for off-label marketing prosecuted under the False Claims Act. Dollar amount of fines and settlements and a description of corrective actions implemented in response to events.

<sup>9</sup> HC0101-27 / HC0102-27 Description of legal and regulatory fines and settlements associated with bribery, corruption, or other unethical business practices, including violations of the Foreign Corrupt Practices Act and those associated with providing kickbacks to physicians. Dollar amount of fines and settlements and a description of corrective actions implemented in response to events.

<sup>10</sup> HC0201-04: Description of legal and regulatory fines and settlements associated with false marketing claims, including Federal Food, Drug, and Cosmetic Act violations for off-label marketing prosecuted under the False Claims Act. Dollar amount of fines and settlements and a description of corrective actions implemented in response to events.

<sup>11</sup> HC0201-13 Description of legal and regulatory fines and settlements associated with corruption or bribery, including Foreign Corrupt Practices Act and False Claims Act violations. Dollar amount of fines and settlements and a description of corrective actions implemented in response to events.

Agenda Item #	Industry	Topic	Description
1-10.	Medical Equipment and Supplies	Activity Metric	SASB is evaluating adding activity metrics to the Medical Equipment and Supplies industry standard.
1-11.	Health Care Delivery	Quality of Care and Patient Satisfaction	SASB is evaluating a revision of metric HC0301-01 <sup>12</sup> to align with current regulation and industry reporting practices.
1-12.	Health Care Delivery	Quality of Care and Patient Satisfaction	SASB is evaluating a revision of metric HC0301-03 <sup>13</sup> to align with current regulation and industry reporting practices.
1-13.	Health Care Delivery	Quality of Care and Patient Satisfaction	SASB is evaluating a revision of metric HC0301-04 <sup>14</sup> to align with current regulation and industry reporting practices.
1-14.	Health Care Delivery	Pricing and Billing Transparency	SASB is evaluating splitting metric HC0301-10 <sup>15</sup> into two distinct metrics.
1-15.	Health Care Delivery	Patient Privacy and Electronic Health Records	SASB is evaluating a revision of metric HC0301-17 <sup>16</sup> to ensure the usefulness of the metrics associated with the topic.
1-16.	Health Care Delivery	Employee Health and Safety	SASB is evaluating the addition of the disclosure topic, including corresponding metrics, due to its potential to affect corporate value.
1-17.	Health Care Delivery	Management of Controlled Substances	SASB is evaluating the addition of the topic, including corresponding metrics, due to its potential to impact value creation and the role that the industry can play in addressing the opioid epidemic.
1-18.	Health Care Delivery	Climate Change Impacts on Human Health and Infrastructure	SASB is evaluating a revision of metric HC0301-14 <sup>17</sup> to ensure the usefulness of the metrics associated with the topic.
1-19.	Health Care Delivery	Activity Metrics	SASB is evaluating adding activity metrics to the Health Care Delivery industry standard.
1-20.	Health Care Distributors	Corruption and Bribery	SASB is evaluating a revision of metric HC0302-11 <sup>18</sup> to ensure the comparability of the metrics associated with the topic.

<sup>12</sup> HC0301-01: Hospital Values Based Purchasing Total Performance score, broken down by Clinical Process Domain score, Outcome Domain score, and Patient Experience Domain score.

<sup>13</sup> HC0301-03: Health care-acquired infections, as defined by the CDC's National Healthcare Safety Network, for: (1) Central Line-associated Bloodstream Infections (CLABSIs); (2) Surgical Site Infections (SSIs); (3) Catheter-associated Urinary Tract Infections (CAUTIs).

<sup>14</sup> HC0301-04: Excess readmission ratio for pneumonia, acute myocardial infarction, and heart failure, as defined by the Centers for Medicare & Medicaid Services (CMS). Readmissions Payment Adjustment amount as part of the Hospital Readmissions Reduction Program.

<sup>15</sup> HC0301-10: Description of how pricing information for services (including inpatient and outpatient) is made publicly available, including the number of the registrant's 25 most common services for which pricing information is publicly available, and the percentage of total services performed (by volume) that these represent.

<sup>16</sup> HC0301-17: Description of legal and regulatory fines and settlements associated with Health Insurance Portability and Accountability Act of 1996 (HIPAA) Privacy and Security Rules violations or The Health Information Technology for Economic and Clinical Health (HITECH) Act violations. Dollar amount of fines and settlements and a description of corrective actions implemented in response to events.

<sup>17</sup> HC0301-14: Description of the strategy to address the effects of climate change on business operations, physical infrastructure, and facility design. Discussion of specific risks (such as physical risks) presented by changes in the frequency and intensity of extreme weather events and changes to the morbidity and mortality of illnesses and diseases.

<sup>18</sup> HC0302-11: Description of legal and regulatory fines and settlements associated with corruption or bribery, including Foreign Corrupt Practices Act and False Claims Act violations. Dollar amount of fines and settlements and a description of corrective actions implemented in response to events.

Agenda Item #	Industry	Topic	Description
1-21.	Health Care Distributors	Activity Metrics	SASB is evaluating adding activity metrics to the Health Care Distributors industry standard.
1-22.	Managed Care	Customer Privacy and Technology Standards	SASB is evaluating a revision of metric HC0303-13 <sup>19</sup> and HC0303-14 <sup>20</sup> to ensure the usefulness of the metrics associated with the topic.
1-23.	Managed Care	Activity Metrics	SASB is evaluating adding activity metrics to the Managed Care industry standard.

<sup>19</sup> HC0303-13: Description of legal and regulatory fines and settlements related to Health Insurance Portability and Accountability Act of 1996 (HIPAA) Privacy and Security Rules violations or The Health Information Technology for Economic and Clinical Health (HITECH) Act violations. Dollar amount of fines and settlements and a description of corrective actions implemented in response to events.

<sup>20</sup> HC0303-14: Discussion of implementation of technology and management standards to maintain security, privacy, and availability of customer data. Number of breaches of customer data security, including the number of HIPPA-mandated breach notifications.

# FINANCIALS SECTOR

Agenda Item #	Industry	Topic	Description
2-1.	Commercial Banks	Financial Inclusion & Capacity Building	SASB is evaluating the revision of metric FN0101-01 <sup>21</sup> to ensure the relevance, decision-usefulness, and cost-effectiveness of the metrics associated with the topic.
2-2.	Commercial Banks	Financial Inclusion & Capacity Building	SASB is evaluating the revision of metrics FN0101-02 <sup>22</sup> and FN0101-04 <sup>23</sup> to ensure the alignment, decision-usefulness and cost-effectiveness of the metrics associated with the topic.
2-3.	Commercial Banks	Financial Inclusion & Capacity Building	SASB is evaluating the revision of metric FN0101-05 <sup>24</sup> to ensure the alignment, decision-usefulness, and cost-effectiveness of the metrics associated with the topic.
2-4.	Commercial Banks	Customer Privacy & Data Security	SASB is evaluating revisions to the topic, including the corresponding metrics FN0101-06 <sup>25</sup> and FN0101-07 <sup>26</sup> , due to its potential to affect corporate value, relevance across the industry, and level of investor interest.
2-5.	Commercial Banks	Customer Privacy & Data Security	SASB is evaluating the revision of metric FN0101-06 <sup>27</sup> to ensure the relevance and decision-usefulness of the metrics associated with the topic.
2-6.	Commercial Banks	Management of the Legal & Regulatory Environment	SASB is evaluating the revision of metric FN0101-08 <sup>28</sup> to ensure the relevance, decision-usefulness of the metrics associated with the topic.
2-7.	Commercial Banks	Management of the Legal & Regulatory Environment	SASB is evaluating the revision of a metric FN0101-09 <sup>29</sup> to ensure the relevance, decision-usefulness, and cost-effectiveness of the metrics associated with the topic.
2-8.	Commercial Banks	Systemic Risk Management	SASB is evaluating the revision of a metric FN0101-10 <sup>30</sup> to ensure the, decision-usefulness and cost-effectiveness of the metrics associated with the topic.

<sup>21</sup> FN0101-01: Percentage of new accounts held by first-time account holders

<sup>22</sup> FN0101-02: Percentage of total domestic loans for underserved and underbanked business segments

<sup>23</sup> FN0101-04: Loan-to-deposit ratio for: (1) Overall domestic lending (2) Underserved and underbanked business segments

<sup>24</sup> FN0101-05: Loan default rates for: (1) Overall domestic lending (2) Underserved and underbanked business segments

<sup>25</sup> FN0101-06: Number of data security breaches and percentage involving customers' personally identifiable information

<sup>26</sup> FN0101-07: Discussion of management approach to identifying and addressing vulnerabilities and threats to data security

<sup>27</sup> FN0101-06: Number of data security breaches and percentage involving customers' personally identifiable information

<sup>28</sup> FN0101-08: Amount of legal and regulatory fines and settlements associated with financial industry regulation and percentage that resulted from whistleblowing actions

<sup>29</sup> FN0101-09: Number of inquiries, complaints, or issues received by the legal and compliance office through an internal monitoring or reporting system, and percentage that were substantiated

<sup>30</sup> FN0101-10: Results of stress tests under adverse economic scenarios, including the following measures (actual and projection): (1) Loan losses (2) Losses, revenue, and net income before taxes (3) Tier 1 common capital ratio (4) Tier 1 capital ratio (5) Total risk-based capital ratio (6) Tier 1 leverage ratio

Agenda Item #	Industry	Topic	Description
2-9.	Commercial Banks	Systemic Risk Management	SASB is evaluating the revision of metrics FN0101-11 <sup>31</sup> , FN0101-12 <sup>32</sup> , FN0101-13 <sup>33</sup> , and FN0101-14 <sup>34</sup> to ensure the alignment, decision-usefulness, and cost-effectiveness of the metrics associated with the topic.
2-10.	Commercial Banks	Integration of Environmental, Social, and Governance Factors in Credit Risk Analysis	SASB is evaluating the removal of metric FN0101-17 <sup>35</sup> to ensure the relevance and cost-effectiveness of the metrics associated with the topic.
2-11.	Commercial Banks	Integration of Environmental, Social, and Governance Factors in Credit Risk Analysis	SASB is evaluating the revision of metric FN0101-18 <sup>36</sup> to ensure the relevance and decision-usefulness of the metrics associated with the topic.
2-12.	Commercial Banks	Activity Metrics	SASB proposes to include activity metrics for the Commercial Banks industry.
2-13.	Investment Banking & Brokerage	Employee Incentives & Risk Taking	SASB is evaluating the revision of metrics FN0102-01 <sup>37</sup> , FN0102-02 <sup>38</sup> , and FN0102-03 <sup>39</sup> to ensure the relevance, decision-usefulness, and cost-effectiveness of the metrics associated with the topic.
2-14.	Investment Banking & Brokerage	Employee Incentives & Risk Taking	SASB is evaluating the revision of metric FN0102-05 <sup>40</sup> to ensure the relevance, decision-usefulness, and cost-effectiveness of the metrics associated with the topic.
2-15.	Investment Banking & Brokerage	Employee Inclusion	SASB is evaluating the revision of metric FN0102-06 <sup>41</sup> to ensure the alignment, decision-usefulness, and cost-effectiveness of the metrics associated with the topic.
2-16.	Investment Banking & Brokerage	Management of the Legal & Regulatory Environment	SASB is evaluating the revision of metric FN0102-07 <sup>42</sup> to ensure the relevance and decision-usefulness of the metrics associated with the topic.
2-17.	Investment Banking & Brokerage	Management of the Legal & Regulatory Environment	SASB is evaluating the revision of metric FN0102-08 <sup>43</sup> to ensure the relevance and decision-usefulness of the metrics associated with the topic.

<sup>31</sup> FN0101-11: Basel III Liquidity Coverage Ratio (LCR)

<sup>32</sup> FN0101-12: Net exposure to written credit derivatives

<sup>33</sup> FN0101-13: Level 3 assets: (1) total value and (2) percentage of total assets

<sup>34</sup> FN0101-14: Skewness and kurtosis of trading revenue

<sup>35</sup> FN0101-17: Amount and percentage of lending and project finance that employs: (1) Integration of ESG factors (2) Sustainability themed lending or finance (3) Screening (exclusionary, inclusionary, or benchmarked) (4) Impact or community lending or finance

<sup>36</sup> FN0101-18: Total loans to companies in the following sectors / industries: Energy/Oil & Gas, Materials/Basic Materials, Industrials, and Utilities

<sup>37</sup> FN0102-01: Discussion of variable compensation policies and practices

<sup>38</sup> FN0102-02: Percentage of total compensation that is variable for: (1) executives and (2) all others

<sup>39</sup> FN0102-03: Percentage of variable compensation that is equity for: (1) executives and (2) all others

<sup>40</sup> FN0102-05: Number of instances when risk limits were breached and number and percentage by response: (1) position reduced, (2) risk limit temporarily increased, (3) risk limit permanently increased, (4) other

<sup>41</sup> FN0102-06: Percentage of gender and racial/ethnic group representation for: (1) executives and (2) all others

<sup>42</sup> FN0102-07: Amount of legal and regulatory fines and settlements associated with financial industry regulation and percentage that resulted from whistleblowing actions

<sup>43</sup> FN0102-08: Number of inquiries, complaints, or issues received by the legal and compliance office through an internal monitoring or reporting system, and percentage that were substantiated

Agenda Item #	Industry	Topic	Description
2-18.	Investment Banking & Brokerage	Management of the Legal & Regulatory Environment	SASB is evaluating the removal of metric FN0102-09 <sup>44</sup> to ensure the relevance and cost-effectiveness of the metrics associated with the topic.
2-19.	Investment Banking & Brokerage	Professional Integrity	SASB is evaluating the addition of the topic, including corresponding metrics, based on investor interest and its potential to affect corporate value.
2-20.	Investment Banking & Brokerage	Systemic Risk Management	SASB is evaluating the revision of metric FN0102-10 <sup>45</sup> to ensure the decision-usefulness and cost-effectiveness of the metrics associated with the topic.
2-21.	Investment Banking & Brokerage	Systemic Risk Management	SASB is evaluating the revision of metrics FN0102-11 <sup>46</sup> , FN0102-12 <sup>47</sup> , FN0102-13 <sup>48</sup> , and FN0102-14 <sup>49</sup> to ensure the alignment, decision-usefulness, and cost-effectiveness of the metrics associated with the topic.
2-22.	Investment Banking & Brokerage	Integration of Environmental, Social, and Governance Risk Factors in Advisory, Underwriting, and Brokerage Activities	SASB is evaluating the suitability of the topic name.
2-23.	Investment Banking & Brokerage	Integration of Environmental, Social, and Governance Risk Factors in Advisory, Underwriting, and Brokerage Activities	SASB is evaluating the revision of metrics FN0102-16 <sup>50</sup> and FN0102-17 <sup>51</sup> to ensure the relevance, decision-usefulness, and cost-effectiveness of the metrics associated with the topic.
2-24.	Investment Banking & Brokerage	Integration of Environmental, Social, and Governance Risk Factors in Advisory, Underwriting, and Brokerage Activities	SASB is evaluating the addition of a metric to ensure the relevance and decision-usefulness of the metrics associated with the topic.
2-25.	Investment Banking & Brokerage	Activity Metrics	SASB proposes to include activity metrics for the Investment Banking & Brokerage industry.

<sup>44</sup> FN0102-09: Number of conflicts of interest disclosed to clients, customers, and/or counterparties

<sup>45</sup> FN0102-10: Results of stress tests under adverse economic scenarios, including the following measures (actual and projection): (1) Loan losses (2) Losses, revenue, and net income before taxes (3) Tier 1 common capital ratio (4) Tier 1 capital ratio (5) Total risk-based capital ratio (6) Tier 1 leverage ratio

<sup>46</sup> FN0102-11: Basel III Liquidity Coverage Ratio (LCR)

<sup>47</sup> FN0102-12: Net exposure to written credit derivatives

<sup>48</sup> FN0102-13: Level 3 assets: (1) total value and (2) percentage of total assets

<sup>49</sup> FN0102-14: Skewness and kurtosis of trading revenue

<sup>50</sup> FN0102-16: Amount of sustainability-focused services, activities, and products, broken down by: (1) origination, (2) market making, and (3) advisory and underwriting

<sup>51</sup> FN0102-17: Deal size of advisory and underwriting transactions for companies in the following sectors/industries: Energy/Oil & Gas, Materials/Basic Materials, Industrials, and Utilities

Agenda Item #	Industry	Topic	Description
2-26.	Asset Management & Custody Activities	Employee Incentives and Risk Taking	SASB is evaluating the removal of the topic, including the corresponding metrics FN0103-01 <sup>52</sup> , FN0103-02 <sup>53</sup> , FN0103-03 <sup>54</sup> , and FN0103-04 <sup>55</sup> based on investor interest and its potential to affect corporate value.
2-27.	Asset Management & Custody Activities	Employee Inclusion	SASB is evaluating the revision of metric FN0103-05 <sup>56</sup> to ensure the decision-usefulness of the metrics associated with the topic.
2-28.	Asset Management & Custody Activities	Transparent Information and Fair Advice for Customers	SASB is evaluating the addition of a metric to ensure the relevance and decision-usefulness of the metrics associated with the topic.
2-29.	Asset Management & Custody Activities	Transparent Information and Fair Advice for Customers	SASB is evaluating the revision of metric FN0103-07 <sup>57</sup> to ensure the relevance and decision-usefulness of the metrics associated with the topic.
2-30.	Asset Management & Custody Activities	Management of the Legal & Regulatory Environment	SASB is evaluating the revision of metric FN0103-08 <sup>58</sup> to ensure the relevance and decision-usefulness of the metrics associated with the topic.
2-31.	Asset Management & Custody Activities	Management of the Legal & Regulatory Environment	SASB is evaluating the revision of metric FN0103-09 <sup>59</sup> to ensure the relevance, decision-usefulness, and cost-effectiveness of the metrics associated with the topic.
2-32.	Asset Management & Custody Activities	Systemic Risk Management	SASB is evaluating the revision of metrics FN0103-10 <sup>60</sup> , FN0103-13 <sup>61</sup> , and FN0103-14 <sup>62</sup> to ensure the alignment, decision-usefulness, and cost-effectiveness of the metrics associated with the topic.
2-33.	Asset Management & Custody Activities	Systemic Risk Management	SASB is evaluating the revision of metric FN0103-11 <sup>63</sup> to ensure the alignment and, decision-usefulness of the metrics associated with the topic.
2-34.	Asset Management & Custody Activities	Integration of Environmental, Social, and Governance Factors in Investment Management & Advisory	SASB is evaluating the revision of metric FN0103-17 <sup>64</sup> to ensure the decision-usefulness and cost-effectiveness of the metrics associated with the topic.

<sup>52</sup> FN0103-01: Discussion of variable compensation policies and practices

<sup>53</sup> FN0103-02: Percentage of total compensation that is variable for: (1) executives and (2) all others

<sup>54</sup> FN0103-03: Percentage of variable compensation that is equity for: (1) executives and (2) all others

<sup>55</sup> FN0103-04: Percentage of employee compensation which includes ex-post adjustments for: (1) executives and (2) all others

<sup>56</sup> FN0103-05: Percentage of gender and racial/ethnic group representation for: (1) executives and (2) all others

<sup>57</sup> FN0103-07: Description of procedure or programs to provide adequate, clear, and transparent information about products and services, including risks, suitability, and conflicts of interest

<sup>58</sup> FN0103-08: Amount of legal and regulatory fines and settlements associated with financial industry regulation and percentage that resulted from whistleblowing actions

<sup>59</sup> FN0103-09: Number of inquiries, complaints, or issues received by the legal and compliance office through an internal monitoring or reporting system, and percentage that were substantiated

<sup>60</sup> FN0103-10: (1) Registered and (2) unregistered assets under management

<sup>61</sup> FN0103-13: (1) Tier 1 common capital ratio (2) Tier 1 capital ratio (3) Total risk-based capital ratio (4) Tier 1 leverage ratio

<sup>62</sup> FN0103-14: Basel III Liquidity Coverage Ratio (LCR)

<sup>63</sup> FN0103-11: Value of collateral received from securities lending and amount received from repurchase agreements involving clients' assets

<sup>64</sup> FN0103-17: Percentage of total proxies voted, and number of proxy votes supporting environmental, social, and/or governance (ESG) shareholder proposals, including percentage resulting in company action

Agenda Item #	Industry	Topic	Description
2-35.	Asset Management & Custody Activities	Integration of Environmental, Social, and Governance Factors in Investment Management & Advisory	SASB is evaluating the removal of metric FN0103-18 <sup>65</sup> to ensure the relevance and cost-effectiveness of the metrics associated with the topic.
2-36.	Asset Management & Custody Activities	Activity Metrics	SASB proposes to include activity metrics for the Asset Management & Custody Activities industry.
2-37.	Consumer Finance	Financial Inclusion	SASB is evaluating the removal of the topic, including corresponding metrics, due to its potential to affect corporate value, relevance across the industry, and interest among investors.
2-38.	Consumer Finance	Customer Privacy and Data Security	SASB is evaluating revisions to the topic, including the corresponding metrics FN0201-03 <sup>66</sup> , FN0201-04 <sup>67</sup> , and FN0201-05 <sup>68</sup> due to its potential to affect corporate value, relevance across the industry, and interest among investors.
2-39.	Consumer Finance	Customer Privacy and Data Security	SASB is evaluating the revision of metric FN0201-03 <sup>69</sup> to ensure the decision-usefulness of the metrics associated with the topic.
2-40.	Consumer Finance	Transparent Information & Fair Advice for Customers / Responsible Lending & Debt Prevention	SASB is evaluating revisions to the topics, including the corresponding metrics, due to its potential to affect corporate value, relevance across the industry, and interest among investors.
2-41.	Consumer Finance	Activity Metrics	SASB proposes to include activity metrics for the Consumer Finance industry.
2-42.	Mortgage Finance	Environmental Risk to Mortgaged Properties	SASB is evaluating the revision of metric FN0202-01 <sup>70</sup> to ensure the relevance, applicability, and decision-usefulness of the metrics associated with the topic.
2-43.	Mortgage Finance	Transparent Information & Fair Advice for Customers / Responsible Lending & Debt Prevention	SASB is evaluating revisions to the topics, including the corresponding metrics, due to its potential to affect corporate value, relevance across the industry, and interest among investors.
2-44.	Mortgage Finance	Discriminatory Lending	SASB is evaluating the addition of the topic, including corresponding metrics, based on investor interest and its potential to affect corporate value.
2-45.	Mortgage Finance	Management of the Legal & Regulatory Environment	SASB is evaluating the removal of the topic, including corresponding metrics, due to its potential to affect corporate value, relevance across the industry, and interest among investors.
2-46.	Mortgage Finance	Activity Metrics	SASB proposes to include activity metrics for the Mortgage Finance industry.

<sup>65</sup> FN0103-18: Ratio of embedded carbon dioxide emissions of proved hydrocarbon reserves held by investees to total assets under management

<sup>66</sup> FN0201-03: Number of data security breaches and percentage involving customers' personally identifiable information

<sup>67</sup> FN0201-04: Amount of fraudulent transaction activity, percentage from: (1) card-not-present fraud and (2) card-present and other fraud

<sup>68</sup> FN0201-05: Description of data security and fraud prevention efforts related to new and emerging technologies and/or new and emerging threats

<sup>69</sup> FN0201-03: Number of data security breaches and percentage involving customers' personally identifiable information

<sup>70</sup> FN0202-01: Number and value of mortgage loans in Federal Emergency Management Agency (FEMA) special flood hazard areas



Agenda Item #	Industry	Topic	Description
2-47.	Security and Commodity Exchanges	Managing Business Continuity and Technology Risks	SASB is evaluating the revision of metric FN0203-09 <sup>71</sup> to ensure the decision-usefulness of the metrics associated with the topic.
2-48.	Security and Commodity Exchanges	Activity Metrics	SASB proposes to include activity metrics for the Security and Commodity Exchanges industry.
2-49.	Insurance	Environmental Risk Exposure	SASB is evaluating the revision of metric FN0301-01 <sup>72</sup> to ensure the relevance, decision-usefulness, and cost-effectiveness of the metrics associated with the topic.
2-50.	Insurance	Environmental Risk Exposure	SASB is evaluating the revision of metrics FN0301-02 <sup>73</sup> and FN0301-05 <sup>74</sup> to ensure the alignment and cost-effectiveness of the metrics associated with the topic.
2-51.	Insurance	Environmental Risk Exposure	SASB is evaluating the revision of metric FN0301-03 <sup>75</sup> to ensure the relevance and decision-usefulness of the metrics associated with the topic.
2-52.	Insurance	Policies Designed to Incentivize Responsible Behavior	SASB is evaluating the revision of metric FN0301-06 <sup>76</sup> to ensure the relevance and cost-effectiveness of the metrics associated with the topic.
2-53.	Insurance	Plan Performance	SASB is evaluating revisions to the topic, including the corresponding metrics, due to its potential to affect corporate value, relevance across the industry, and level of investor interest.
2-54.	Insurance	Systemic Risk Management	SASB is evaluating the revision of metrics FN0301-12 <sup>77</sup> , FN0301-13 <sup>78</sup> , FN0301-14 <sup>79</sup> , and FN0301-15 <sup>80</sup> to ensure the alignment, decision-usefulness, and cost-effectiveness of the metrics associated with the topic.
2-55.	Insurance	Integration of ESG Factors in Investment Management	SASB is evaluating the addition of a metric to ensure the relevance, alignment, and decision-usefulness of the metrics associated with the topic.
2-56.	Insurance	Activity Metrics	SASB proposes to include activity metrics for the Insurance industry.

<sup>71</sup> FN0203-09: Number of data security breaches and percentage involving customers' personally identifiable information

<sup>72</sup> FN0301-01: Probable Maximum Loss (PML) of insured products from weather-related natural catastrophes, by insurance segment, type of event, and type of risk insured

<sup>73</sup> FN0301-02: Total annual losses attributable to insurance payouts from (1) modeled natural catastrophes and (2) non-modeled natural catastrophes

<sup>74</sup> FN0301-05: Percentage of policies in which weather-related natural catastrophe risks have been mitigated through reinsurance and/or alternative risk transfer

<sup>75</sup> FN0301-03: Description of how environmental risks are integrated into: (1) The underwriting process for individual contracts (2) The management of firm-level risks and capital adequacy

<sup>76</sup> FN0301-06: Discussion of products or product features that incentivize healthy, safe, and/or environmentally responsible actions or behavior

<sup>77</sup> FN0301-12: Non-policyholder liabilities

<sup>78</sup> FN0301-13: (1) Notional amount of CDS protection sold, (2) notional amount of debt securities insured for financial guarantee, and (3) risk-in-force covered by mortgage guarantee insurance

<sup>79</sup> FN0301-14: Value of collateral received from securities lending and amount received from repurchase agreements

<sup>80</sup> FN0301-15: Amount of life and annuity liabilities that can be surrendered upon request: (1) Within three months without penalty (2) With penalties lower than 20%

# TECHNOLOGY & COMMUNICATIONS SECTOR

Agenda Item #	Industry	Topic	Description
3-1.	Electronic Manufacturing Services & Original Design Manufacturing	Water & Waste Management in Manufacturing	SASB is evaluating the revision the technical protocol of metric TC0101-01 <sup>81</sup> to align with international standards.
3-2.	Electronic Manufacturing Services & Original Design Manufacturing	Supply Chain Management & Materials Sourcing	SASB is evaluating the revision and/or removal of metrics TC0101-11 <sup>82</sup> and TC0101-12 <sup>83</sup> associated with the topic to improve the cost-effectiveness.
3-3.	Software & IT Services	Environmental Footprint of Hardware Operations	SASB is evaluating the revision the technical protocol of metric TC0102-01 <sup>84</sup> to align with international standards.
3-4.	Software & IT Services	Data Privacy & Freedom of Expression	SASB is evaluating the revision of metric TC0102-07 <sup>85</sup> to ensure the completeness of the metrics associated with the topic.
3-5.	Software & IT Services	Data Security	SASB is evaluating the addition of a metric to ensure the completeness and usefulness of the metrics associated with the topic.
3-6.	Software & IT Services	Data Security	SASB is evaluating the revision of metric TC0102-09 <sup>86</sup> to ensure the usefulness and completeness of the metrics associated with the topic.
3-7.	Hardware	Supply Chain Management & Materials Sourcing	SASB is evaluating the revision and/or removal of metrics TC0103-08 <sup>87</sup> and TC0103-09 <sup>88</sup> associated with the topic to improve the cost-effectiveness.
3-8.	Semiconductors	Water & Waste Management	SASB is evaluating the revision the technical protocol of metric TC0201-05 <sup>89</sup> to ensure the completeness of the metrics associated with the topic.

<sup>81</sup> TC0101-01: Total water withdrawn, percentage recycled, percentage in regions with High or Extremely High Baseline Water Stress

<sup>82</sup> TC0101-11: Percentage of tungsten, tin, tantalum, and gold smelters within the supply chain that are verified conflict-free

<sup>83</sup> TC0101-12: Discussion of the management of risks associated with the use of critical materials and conflict minerals

<sup>84</sup> TC0102-01: Total energy consumed, percentage grid electricity, percentage renewable energy

<sup>85</sup> TC0102-07: Number of government or law enforcement requests for customer information, percentage resulting in disclosure

<sup>86</sup> TC0102-09: Number of data security breaches and percentage involving customers' personally identifiable information

<sup>87</sup>TC0103-08: Percentage of tungsten, tin, tantalum, and gold smelters within the supply chain that are verified conflict-free

<sup>88</sup>TC0103-09: Discussion of the management of risks associated with the use of critical materials and conflict minerals

<sup>89</sup> TC0201-05: Amount of hazardous waste from manufacturing, percentage recycled

Agenda Item #	Industry	Topic	Description
3-9.	Semiconductors	Supply Chain Management & Materials Sourcing	SASB is evaluating the revision and/or removal of metrics TC0201-12 <sup>90</sup> and TC0201-13 <sup>91</sup> associated with the topic to improve the cost-effectiveness.
3-10.	Telecommunications Services	Environmental Footprint of Operations	SASB is evaluating the revision the technical protocol of metric TC0301-01 <sup>92</sup> to ensure the completeness of the metrics associated with the topic.
3-11.	Telecommunications Services	Data Privacy	SASB is evaluating the revision of metric TC0301-05 <sup>93</sup> to ensure the completeness of the metrics associated with the topic.
3-12.	Telecommunications Services	Data Security	SASB is evaluating the addition of a metric to ensure the completeness of the metrics associated with the topic.
3-13.	Telecommunication Services	Data Security	SASB is evaluation the revision of metric TC0301-06 <sup>94</sup> to ensure the usefulness and completeness of the metrics associated with the topic.
3-14.	Telecommunications Services	Competitive Behavior and Open Internet	SASB is evaluating the addition of a metric to ensure the completeness of the metrics associated with the topic.
3-15.	Internet Media & Services	Environmental Footprint of Hardware Operations	SASB is evaluating the revision the technical protocol of metric TC0401-01 <sup>95</sup> to align with international standards.
3-16.	Internet Media & Services	Data Privacy, Advertising Standards, and Freedom of Expression	SASB is evaluating the revision of metric TC0401-07 <sup>96</sup> to ensure the completeness of the metrics associated with the topic.
3-17.	Internet Media & Services	Data Security	SASB is evaluating the addition of a metric to ensure the completeness and usefulness of the metrics associated with the topic.
3-18.	Internet & Media Services	Data Security	SASB is evaluating a revision of metric TC0401-10 <sup>97</sup> to ensure the usefulness and completeness of the metrics associated with the topic.

<sup>90</sup> TC0201-12: Percentage of tungsten, tin, tantalum, and gold smelters within the supply chain that are verified conflict-free

<sup>91</sup>TC0201-13: Discussion of the management of risks associated with the use of critical materials and conflict minerals

<sup>92</sup> TC0301-01: Total energy consumed, percentage grid electricity, percentage renewable energy; amount of energy consumed by (a) cellular and (b) fixed networks

<sup>93</sup> TC0301-05: Number of government or law enforcement requests for customer information, percentage resulting in disclosure

<sup>94</sup> TC0301-06: Number of data security breaches and percentage involving customers' personally identifiable information

<sup>95</sup> TC0401-01: Total energy consumed, percentage grid electricity, percentage renewable energy

<sup>96</sup> TC0401-07: Number of government or law enforcement requests for customer information, percentage resulting in disclosure

<sup>97</sup> TC0401-10: Number of data security breaches and percentage involving confidential information

## EXTRACTIVES & MINERALS PROCESSING SECTOR

Agenda Item #	Industry	Topic	Description
4-1.	Oil and Gas – Exploration and Production	Greenhouse Gas Emissions	SASB is evaluating the revision of metric NR0101-01 <sup>98</sup> to ensure the usefulness and alignment with external standards of the metrics associated with the topic.
4-2.	Oil and Gas – Exploration and Production	Greenhouse Gas Emissions	SASB is evaluating the revision of the technical protocol associated with metric NR0101-01 <sup>99</sup> to ensure the metric offers a representative measurement of performance on the topic.
4-3.	Oil and Gas – Exploration and Production	Water Management	SASB is evaluating the revision of the technical protocol associated with metric NR0101-08 <sup>100</sup> to improve the measurability.
4-4.	Oil and Gas – Exploration and Production	Security, Human Rights, and the Rights of Indigenous Peoples	SASB is evaluating the revision of the technical protocol associated with metric NR0101-13 <sup>101</sup> to improve the measurability.
4-5.	Oil and Gas – Exploration and Production	Health, Safety, and Emergency Management	SASB is evaluating the revision of metric NR0101-17 <sup>102</sup> associated with the topic to improve its usefulness and to align with external standards.
4-6.	Oil and Gas – Exploration and Production	Health, Safety, and Emergency Management	SASB is evaluating splitting the topic to improve the quality and clarity of the standard.
4-7.	Oil and Gas – Exploration and Production	Business Ethics and Payments Transparency	SASB is evaluating the addition of a metric to ensure the usefulness, completeness, and representativeness of the metrics associated with the topic.
4-8.	Oil and Gas – Exploration and Production	Reserves Valuation and Capital Expenditures	SASB is evaluating the revision of the technical protocol associated with metric NR0101-22 <sup>103</sup> to improve the completeness and relevance.

<sup>98</sup> NR0101-01: Gross global Scope 1 emissions, percentage covered under a regulatory program, percentage by hydrocarbon resource

<sup>99</sup> NR0101-01: Gross global Scope 1 emissions, percentage covered under a regulatory program, percentage by hydrocarbon resource

<sup>100</sup> NR0101-08: Percentage of hydraulic fracturing sites where ground or surface water quality deteriorated compared to a baseline

<sup>101</sup> NR0101-13: (1) Proved and (2) probable reserves in or near indigenous land

<sup>102</sup> NR0101-17: (1) Total Recordable Injury Rate (TRIR), (2) Fatality Rate, and (3) Near Miss Frequency Rate for (a) full-time employees, (b) contract employees, and (c) short-service employees

<sup>103</sup> NR0101-22: Sensitivity of hydrocarbon reserve levels to future price projection scenarios that account for a price on carbon emissions

Agenda Item #	Industry	Topic	Description
4-9.	Oil and Gas – Exploration and Production	Reserves Valuation and Capital Expenditures	SASB is evaluating the addition of a metric to improve the usefulness, representativeness, and completeness of the metrics associated with the topic.
4-10.	Oil and Gas – Exploration and Production	Management of the Legal and Regulatory Environment	SASB is evaluating revisions to metrics NR0101-25 <sup>104</sup> and NR0101-26 <sup>105</sup> to improve the cost-effectiveness and materiality of the standard.
4-11.	Oil and Gas – Midstream	Greenhouse Gas & Other Air Emissions	SASB is evaluating the revision of metric NR0102-01 <sup>106</sup> to ensure the decision-usefulness and alignment with other standards of the metrics associated with the topic.
4-12.	Oil and Gas – Midstream	Greenhouse Gas & Other Air Emissions	SASB is evaluating splitting the topic to improve the quality and clarity of the standard.
4-13.	Oil and Gas – Midstream	Operational Safety, Emergency Preparedness, and Response	SASB is evaluating the addition of a metric to ensure the usefulness, completeness, and representativeness of the metrics associated with the topic.
4-14.	Oil and Gas – Refining and Marketing	Water Management	SASB is evaluating revisions to the water quality metric NR0103-06 <sup>107</sup> to improve its decision-usefulness.
4-15.	Oil and Gas – Refining and Marketing	Health, Safety, and Emergency Management	SASB is evaluating splitting the topic to improve the quality and clarity of the standard.
4-16.	Oil and Gas – Refining and Marketing	Management of the Legal and Regulatory Environment	SASB is evaluating the revisions to the metrics NR0103-16 <sup>108</sup> and NR0103-17 <sup>109</sup> to improve the cost-effectiveness and materiality of the standard.
4-17.	Oil and Gas – Services	Activity Metrics	SASB is evaluating the addition of an activity metric to facilitate normalization of SASB's accounting metrics in a decision-useful, cost-effective manner.
4-18.	Oil and Gas – Services	Water Management	SASB is evaluating the revision of metric NR0104-04 <sup>110</sup> to ensure the representativeness and applicability of the metrics associated with the topic.
4-19.	Oil and Gas – Services	Chemicals Management	SASB is evaluating the revision of metric NR0104-06 <sup>111</sup> to ensure the representativeness and applicability of the metrics associated with the topic.

<sup>104</sup> NR0101-25: Amount of political campaign spending, lobbying expenditures, and contributions to tax-exempt groups including trade associations

<sup>105</sup> NR0101-26: Five largest political, lobbying, or tax-exempt group expenditures

<sup>106</sup> NR0102-01: Gross global Scope 1 emissions, percentage covered under a regulatory program

<sup>107</sup> NR0103-06: Number of incidents of non-compliance with water quality permits, standards, and regulations

<sup>108</sup> NR0103-16: Amount of political campaign spending, lobbying expenditures, and contributions to tax-exempt groups including trade associations

<sup>109</sup> NR0103-17: Five largest political, lobbying, or tax-exempt group expenditures

<sup>110</sup> NR0104-04: Average volume of water used per volume of gas or oil extracted by (1) fresh water and (2) recycled water

<sup>111</sup> NR0104-06: Average amount of hydraulic fracturing fluid and proppant consumed per volume of gas or oil extracted

Agenda Item #	Industry	Topic	Description
4-20.	Oil and Gas – Services	Chemicals Management	SASB is evaluating the removal of metric NR0104-07 <sup>112</sup> to ensure the representativeness and applicability of the metrics associated with the topic.
4-21.	Oil and Gas – Services	Ecological Impact Management	SASB is evaluating the revision of the technical protocol associated with metric NR0104-09 <sup>113</sup> to improve its measurability.
4-22.	Oil and Gas – Services	Health, Safety, and Emergency Management	SASB is evaluating the revision of metric NR0104-11 <sup>114</sup> associated with the topic to improve its usefulness and to align with external standards.
4-23.	Oil and Gas – Services	Health, Safety, and Emergency Management	SASB is evaluating splitting the topic improve the quality and clarity of the standard.
4-24.	Oil and Gas – Services	Business Ethics and Payments Transparency	SASB is evaluating the addition of a metric based on the usefulness, completeness, distributivity, and representativeness of the metrics associated with the topic.
4-25.	Oil and Gas – Services	Management of the Legal and Regulatory Environment	SASB is evaluating revisions to metrics NR0104-15 <sup>115</sup> and NR0104-16 <sup>116</sup> to improve the cost-effectiveness and materiality of the standard.
4-26.	Coal Operations	Water Management	SASB is evaluating revisions to the water quality metric NR0201-04 <sup>117</sup> to improve its decision-usefulness.
4-27.	Coal Operations	Workforce Health, Safety, and Well-Being	SASB is evaluating renaming the topic.
4-28.	Metals and Mining	Water Management	SASB is evaluating the revision of the technical protocol associated with metric NR0302-05 <sup>118</sup> to improve its completeness.
4-29.	Metals and Mining	Water Management	SASB is evaluating revisions to the water quality metric NR0302-06 <sup>119</sup> to improve its decision-usefulness.
4-30.	Metals and Mining	Security, Human Rights, and the Rights of Indigenous Peoples	SASB is evaluating the revision of the technical protocol associated with metric NR0302-16 <sup>120</sup> to improve its measurability.
4-31.	Metals and Mining	Workforce Health, Safety, and Well-Being	SASB is evaluating the revision of metric NR0302-18 <sup>121</sup> associated with the topic to improve its usefulness and to align with external standards.
4-32.	Metals and Mining	Business Ethics and Payments Transparency	SASB is evaluating the addition of a metric to ensure the usefulness, completeness, and representativeness of the metrics associated with the topic.

<sup>112</sup> NR0104-07: Percentage of hydraulically fractured wells for which there is public disclosure of all fracturing fluid chemicals used

<sup>113</sup> NR0104-09: Description of strategy or plans to address chemical-related risks, opportunities, and impacts

<sup>114</sup> NR0104-11: Average disturbed acreage per (1) oil and (2) gas well site

<sup>115</sup> NR0104-15: Amount of political campaign spending, lobbying expenditures, and contributions to tax-exempt groups including trade associations

<sup>116</sup> NR0104-16: Five largest political, lobbying, or tax-exempt group expenditures

<sup>117</sup> NR0201-04: Number of incidents of non-compliance with water quality permits, standards, and regulations

<sup>118</sup> NR0302-05: Total fresh water withdrawn, percentage recycled, percentage in regions with High or Extremely High Baseline Water Stress

<sup>119</sup> NR0302-06: Number of incidents of non-compliance with water quality permits, standards, and regulations

<sup>120</sup> NR0302-16: (1) Proven and (2) probable reserves in or near indigenous land

<sup>121</sup> NR0302-18: (1) MSHA All-Incidence Rate, (2) Fatality Rate, and (3) Near Miss Frequency Rate for (a) full-time employees and (b) contract employees

Agenda Item #	Industry	Topic	Description
4-33.	Construction Materials	Workforce Health, Safety, and Well-Being	SASB is evaluating the revision of a technical protocol associated with metric NR0401-10 <sup>122</sup> to improve its measurability.
4-34.	Construction Materials	Product Innovation	SASB is evaluating the revision of metric NR0401-11 <sup>123</sup> to improve its comparability.

<sup>122</sup> NR0401-10: Number of reported cases of silicosis

<sup>123</sup> NR0401-11: Percentage of products that can be used for credits in sustainable building design and construction certifications

# TRANSPORTATION SECTOR

Agenda Item #	Industry	Topic	Description
5-1.	Automobiles	Fuel Economy & Use-phase Emissions	SASB is evaluating completeness, alignment and clarity of metric TR0101-09 <sup>124</sup> .
5-2.	Automobiles	Fuel Economy & Use-phase Emissions	SASB is evaluating the addition of a metric to improve the usefulness and completeness of the metrics associated with the topic.
5-3.	Automobiles	Materials Sourcing	SASB is evaluating revisions to the topic, including the corresponding metrics, based on its potential to affect corporate value.
5-4.	Automobiles	Materials Sourcing	SASB is evaluating the revision of metrics TR0101-12 <sup>125</sup> and TR0101-13 <sup>126</sup> associated with the topic to improve cost-effectiveness and decision-usefulness.
5-5.	Auto Parts	Product Lifecycle Management	SASB is evaluating the revision of metric TR0102-04 <sup>127</sup> to improve the clarity and decision-usefulness of the metrics associated with the topic.
5-6.	Auto Parts	Product Lifecycle Management	SASB is evaluating the revision of metric TR0102-06 <sup>128</sup> based on the verifiability of the data associated with the metric.
5-7.	Auto Parts	Materials Sourcing	SASB is evaluating revisions to the topic, including the corresponding metrics, based on its potential to affect corporate value.
5-8.	Auto Parts	Materials Sourcing	SASB is evaluating the revision of metrics TR0102-09 <sup>129</sup> and TR0102-10 <sup>130</sup> associated with the topic to improve cost-effectiveness and decision-usefulness.
5-9.	Airlines	Environmental Footprint of Fuel Use	SASB is evaluating the removal of metric TR0201-04 <sup>131</sup> based on the fact that it is already disclosed in financial filings.
5-10.	Airlines	Environmental Footprint of Fuel Use	SASB is evaluating the completeness of the metrics associated with the topic.
5-11.	Airlines	Customer Welfare	SASB is evaluating the addition of a topic and a corresponding metric based upon materiality.

<sup>124</sup> TR0101-09: Sales-weighted average passenger fleet fuel economy consumption or emissions by region

<sup>125</sup> TR0101-12: Percentage of tungsten tin tantalum and gold smelters and refiners within the supply chain that are verified conflict-free

<sup>126</sup> TR0101-13: Discussion of the management of risks associated with the use of critical materials and conflict minerals

<sup>127</sup> TR0102-04: Total addressable market and share of market for products aimed at improved fuel efficiency and/or reduced emissions

<sup>128</sup> TR0102-06: Weight of products and materials recycled or remanufactured

<sup>129</sup> TR0102-09: Percentage of tungsten, tin, tantalum, and gold smelters and refiners within the supply chain that are verified conflict-free

<sup>130</sup> TR0102-10: Discussion of the management of risks associated with the use of critical materials and conflict minerals

<sup>131</sup> TR0201-04: Notional amount of fuel hedged, by maturity date



Agenda			
Item #	Industry	Topic	Description
5-12.	Air Freight & Logistics	Fair Labor Practices	SASB is evaluating the suitability of the topic name.
5-13.	Air Freight & Logistics	Environmental Footprint of Fuel Use	SASB is evaluating the completeness of the metrics associated with the topic.
5-14.	Cruise Lines	Fair Labor Practices	SASB is evaluating the suitability of the topic name.

# SERVICES SECTOR

Agenda Item #	Industry	Topic	Description
6-1.	Education	Data Security	SASB is evaluating the addition of a topic, including corresponding metrics, based on its potential to affect corporate value, and relevance across the industry.
6-2.	Professional & Commercial Services	Professional Integrity	SASB is evaluating the revision of the technical protocol for metric SV0102-02 <sup>132</sup> to improve clarity.
6-3.	Professional & Commercial Services	Data Security	SASB is evaluating the revision of metric SV0102-05 <sup>133</sup> to improve comparability and completeness; and is evaluating the addition of a metric.
6-4.	Hotels & Lodging	Energy & Water Management	SASB is evaluating revisions to the topic and its associated metrics based on its materiality and actionability by companies.
6-5.	Hotels & Lodging	Ecosystem Protection & Climate Adaptation	SASB is evaluating revisions to the topic and its associated metrics based on its materiality and actionability by companies.
6-6.	Hotels & Lodging	Fair Labor Practices	SASB is evaluating the revision of metric SV0201-08 <sup>134</sup> based on the representativeness and usefulness of the metrics associated with the topic.
6-7.	Hotels & Lodging	Fair Labor Practices	SASB is evaluating the suitability of the topic name.
6-8.	Hotels & Lodging	Fair Labor Practices	SASB is evaluating the revision of metric SV0201-07 <sup>135</sup> based on the completeness of the metrics associated with the topic; and is evaluating the addition of a metric based on the usefulness of the metrics associated with the topic.
6-9.	Casinos & Gaming	Political Spending	SASB is evaluating the removal of the topic, including the corresponding metrics SV0202-08 <sup>136</sup> and SV0202-09 <sup>137</sup> due to lack of evidence of financial materiality.
6-10.	Casinos & Gaming	Activity Metrics	SASB is evaluating the revision of metric SV0202-C <sup>138</sup> to improve comparability.
6-11.	Casinos & Gaming	Worker Safety	SASB is evaluating the addition of the topic based on its materiality.
6-12.	Leisure Facilities	Customer & Worker Safety	SASB is evaluating revisions to the topic and its associated metrics based on the materiality of the topic.

<sup>132</sup> SV0102-02: Amount of legal and regulatory fines and settlements associated with professional integrity or duty of care

<sup>133</sup> SV0102-05: Number of data security breaches and percentage involving customers' confidential business information or personally identifiable information

<sup>134</sup> SV0201-08: Average hourly wage for hotel employees, by region; percentage of hotel employees earning minimum wage

<sup>135</sup> SV0201-07: Amount of legal and regulatory fines and settlements associated with labor law violations

<sup>136</sup> SV0202-08: Amount of political campaign spending, lobbying expenditures, and contributions to tax-exempt groups, including trade associations

<sup>137</sup> SV0202-09: Five largest political, lobbying, or tax-exempt group expenditures

<sup>138</sup> SV0202-C: Number of online gaming accounts

Agenda Item #	Industry	Topic	Description
6-13.	Leisure Facilities	Customer & Worker Safety	SASB is evaluating the revision of metric SV0204-03 <sup>139</sup> based on the comparability of the metrics associated with the topic.
6-14.	Leisure Facilities	Water Management	SASB is evaluating the addition of the topic based on its materiality and applicability across the industry.
6-15.	Advertising & Marketing	Advertising Integrity	SASB is evaluating the revision of metric SV0301-03 <sup>140</sup> based on the usefulness, neutrality, and representativeness of the metrics associated with the topic.
6-16.	Media & Entertainment	Journalistic Integrity & Sponsorship Identification	SASB is evaluating the removal of metric SV0302-02 <sup>141</sup> due to lack of comparability.

<sup>139</sup> SV0204-03: Employee (1) Total Recordable Injury Rate and (2) Near Miss Frequency Rate

<sup>140</sup> SV0301-03: Percentage of campaigns that promote products or services deemed socially harmful and subject to restrictions or taxes on use

<sup>141</sup> SV0302-02: Fact-checking expenses as a percentage of news production costs

# RESOURCE TRANSFORMATION SECTOR

Agenda Item #	Industry	Topic	Description
7-1.	Chemicals	Air Quality	SASB is evaluating the removal of metric RT0101-04 <sup>142</sup> to improve the cost-effectiveness of the standard.
7-2.	Chemicals	Energy & Feedstock Management	SASB is evaluating the removal of metric RT0101-06 <sup>143</sup> to improve the cost-effectiveness of the standard.
7-3.	Chemicals	Energy & Feedstock Management	SASB is evaluating revisions to metric RT0101-05 <sup>144</sup> to improve the decision-usefulness and completeness of the metrics associated with the topic.
7-4.	Chemicals	Water Management	SASB is evaluating revisions to the water quality metric RT0101-08 <sup>145</sup> to improve its decision-usefulness.
7-5.	Chemicals	Hazardous Waste Management	SASB is evaluating the technical protocol associated with metric RT0101-09 <sup>146</sup> to improve its cost-effectiveness and alignment with existing reporting frameworks.
7-6.	Chemicals	Community Relations	SASB is evaluating the addition of a new topic, including new metrics, based on the potential for performance on this topic to affect corporate value and its relevance across the industry.
7-7.	Chemicals	Safety & Environmental Stewardship of Chemicals & Genetically Modified Organisms	SASB is evaluating splitting the topic to improve the quality and clarity of the standard.
7-8.	Chemicals	Political Spending	SASB is considering deleting this topic based on a lack of evidence that performance on this topic has the potential to significantly affect corporate value.
7-9.	Chemical	Management of the Regulatory Environment	SASB is evaluating the potential for a new topic and associated metrics, based on the potential to affect corporate value. SASB will evaluate metrics RT0101-15 <sup>147</sup> and RT0101-16 <sup>148</sup> for relevance.
7-10.	Chemicals	Health, Safety, and Emergency Management	SASB is evaluating the removal of metric RT0101-19 <sup>149</sup> to improve the cost-effectiveness of the standard.

<sup>142</sup> RT0101-04: Number of production facilities in or near areas of dense population

<sup>143</sup> RT0101-06: Percentage of raw materials from renewable resources

<sup>144</sup> RT0101-05: Total energy consumed, percentage grid electricity, percentage renewable

<sup>145</sup> RT0101-08: Number of incidents of non-compliance with water quality and/or quantity permits, standards, and regulations

<sup>146</sup> RT0101-09: Amount of hazardous waste, percentage recycled

<sup>147</sup> RT0101-15: Amount of political campaign spending, lobbying expenditures, and contributions to tax-exempt groups, including trade associations

<sup>148</sup> RT0101-16: Five largest political, lobbying, or tax-exempt group expenditures

<sup>149</sup> RT0101-19: Challenges to the Safety Systems indicator rate (Tier 3)

Agenda Item #	Industry	Topic	Description
7-11.	Aerospace & Defense	Hazardous Waste Management	SASB is evaluating the technical protocol associated with metric RT0201-02 <sup>150</sup> to improve its cost-effectiveness and alignment with existing reporting frameworks
7-12.	Aerospace & Defense	Data Security	SASB is evaluating the addition of a metric to ensure the completeness and usefulness of the metrics associated with the topic.
7-13.	Aerospace & Defense	Supply Chain Management & Materials Sourcing	SASB is evaluating splitting the topic to improve the quality and clarity of the standard.
7-14.	Aerospace & Defense	Supply Chain Management & Materials Sourcing	SASB is evaluating the revision and/or removal of metrics RT0201-16 <sup>151</sup> and RT0201-17 <sup>152</sup> to improve the cost-effectiveness and decision-usefulness of the metrics associated with the topic.
7-15.	Electrical & Electronic Equipment	Product Lifecycle Management & Innovation for Environmental Efficiency	SASB is evaluating splitting the topic to improve the quality and clarity of the standard.
7-16.	Electrical & Electronic Equipment	Product Lifecycle Management & Innovation for Environmental Efficiency	SASB is evaluating the revision of metric RT0202-07 <sup>153</sup> to improve the representativeness and decision-usefulness of the metrics associated with the topic.
7-17.	Electrical & Electronic Equipment	Product Lifecycle Management & Innovation for Environmental Efficiency	SASB is evaluating the removal of metric RT0202-09 <sup>154</sup> to improve the cost-effectiveness of the standard and the applicability of the metrics associated with the topic.
7-18.	Electrical & Electronic Equipment	Materials Sourcing	SASB is evaluating the revision and/or removal of metrics RT0202-14 <sup>155</sup> and RT0202-15 <sup>156</sup> to improve the cost-effectiveness and decision-usefulness of the metrics associated with the topic.
7-19.	Industrial Machinery & Goods	Fuel Economy in Use-phase	SASB is evaluating the revision of metric RT0203-06 <sup>157</sup> to improve its decision-usefulness.
7-20.	Industrial Machinery & Goods	Materials Sourcing	SASB is evaluating the revision and/or removal of metrics RT0202-14 <sup>158</sup> and RT0202-15 <sup>159</sup> to improve the cost-effectiveness and decision-usefulness of the metrics associated with the topic.

<sup>150</sup> RT0201-02: Amount of hazardous waste, percentage recycled

<sup>151</sup> RT0201-16: Percentage of tungsten, tin, tantalum, and gold smelters within the supply chain that are verified conflict-free

<sup>152</sup> RT0201-17: Discussion of the management of risks associated with the use of critical materials and conflict minerals

<sup>153</sup> RT0202-07: Revenue from renewable energy-related and energy efficiency-related products

<sup>154</sup> RT0202-09: Total energy cost savings achieved through energy performance contracts

<sup>155</sup> RT0202-14: Percentage of tungsten, tin, tantalum, and gold smelters within the supply chain that are verified conflict-free

<sup>156</sup> RT0202-15: Discussion of the management of risks associated with the use of critical materials and conflict minerals

<sup>157</sup> RT0203-06: Sales-weighted emissions of (a) NOx and (b) PM for: (1) marine diesel engines, (2) locomotive diesel engines, and (3) other non-road diesel engines

<sup>158</sup> RT0202-14: Percentage of tungsten, tin, tantalum, and gold smelters within the supply chain that are verified conflict-free

<sup>159</sup> RT0202-15: Discussion of the management of risks associated with the use of critical materials and conflict minerals

Agenda Item #	Industry	Topic	Description
7-21.	Containers & Packaging	Air Quality	SASB is evaluating the revision of metric RT0204-03 <sup>160</sup> to improve its cost-effectiveness and alignment with existing regulations.
7-22.	Containers & Packaging	Energy Management	SASB is evaluating revisions to metric RT0204-04 <sup>161</sup> to improve the decision-usefulness and completeness of the metrics associated with the topic.
7-23.	Containers & Packaging	Water Management	SASB is evaluating revisions to the water quality metric RT0204-06 <sup>162</sup> to improve its decision-usefulness.
7-24.	Containers & Packaging	Waste Management	SASB is evaluating the technical protocol associated with metric RT0204-07 <sup>163</sup> to improve its cost-effectiveness and alignment with existing reporting frameworks.
7-25.	Containers & Packaging	Product Lifecycle Management	SASB is evaluating the revision of metric RT0204-10 <sup>164</sup> to improve its decision-usefulness and representativeness.
7-26.	Containers & Packaging	Materials Sourcing	SASB is evaluating the revision of metric RT0204-13 <sup>165</sup> to improve the decision-usefulness and completeness of the metrics associated with the topic.
7-27.	Containers & Packaging	Materials Sourcing	SASB is evaluating the revision of the technical protocol associated with metric RT0204-13 <sup>166</sup> to improve its clarity.

<sup>160</sup> RT0204-03: Air emissions for the following pollutants: NOx (excluding N2O), SO2, particulate matter (PM), and volatile organic compounds (VOCs)

<sup>161</sup> RT0204-04: Total energy consumed, percentage grid electricity, percentage renewable

<sup>162</sup> RT0204-06: Number of incidents of non-compliance with water quality and/or quantity permits, standards, and regulations

<sup>163</sup> RT0204-07: Amount of total waste from manufacturing, percentage hazardous, percentage recycled

<sup>164</sup> RT0204-10: Percentage of raw materials from (1) recycled content (2) renewable resources

<sup>165</sup> RT0204-13: Total wood fiber purchased, percentage from certified sources

<sup>166</sup> RT0204-13: Total wood fiber purchased, percentage from certified sources

# FOOD & BEVERAGE SECTOR

Agenda Item #	Industry	Topic	Description
8-1.	Agricultural Products	Other / Industry structure	SASB is evaluating the operations of issuers within the Agricultural Products industry to improve the relevance and applicability of the topics and metrics.
8-2.	Agricultural Products	Greenhouse Gas Emissions	SASB is evaluating the removal of metric CN0101-02 <sup>167</sup> to improve the cost-effectiveness of the standard and the applicability of the metrics associated with the topic.
8-3.	Agricultural Products	Water Withdrawal	SASB is evaluating the suitability of the topic name.
8-4.	Agricultural Products	Water Withdrawal Land Use & Ecological Impacts	SASB is evaluating revisions to the topics, including corresponding metrics CN0101-06 <sup>168</sup> , CN0101-07 <sup>169</sup> , and CN0101-10 <sup>170</sup> , to improve the materiality of the standard, the relevance of the topics across the industry, and the applicability of the metrics.
8-5.	Agricultural Products	Water Withdrawal	SASB is evaluating revisions to the water quality metric CN0101-10 <sup>171</sup> to improve its decision-usefulness.
8-6.	Agricultural Products	Land Use & Ecological Impacts	SASB is evaluating the removal of the topic, including corresponding metrics CN0101-08 <sup>172</sup> , CN0101-09 <sup>173</sup> , CN0101-11 <sup>174</sup> , and CN0101-12 <sup>175</sup> to improve the cost-effectiveness of the standard and the relevance of the topics across the industry.
8-7.	Agricultural Products	Food Safety & Health Concerns	SASB is evaluating splitting the topic to improve the quality and clarity of the standard
8-8.	Agricultural Products	Fair Labor Practices & Workforce Health & Safety	SASB is evaluating revisions to the topic, including corresponding metrics CN0101-17 <sup>176</sup> and CN0101-19 <sup>177</sup> to improve the relevance of the topic across the industry, and the applicability of the metrics.
8-9.	Agricultural Products	Fair Labor Practices & Workforce Health & Safety	SASB is evaluating the suitability of the topic name.

<sup>167</sup> CN0101-02: Biogenic carbon dioxide (CO2) emissions.

<sup>168</sup> CN0101-06: (1) Total water withdrawn and (2) total water consumed, percentage of each in regions with High or Extremely High Baseline Water Stress

<sup>169</sup> CN0101-07: Discussion of water withdrawal risks and description of management strategies and practices to mitigate those risks

<sup>170</sup> CN0101-10: Number of incidents of non-compliance with water-quality permits, standards, and regulations

<sup>171</sup> CN0101-10: Number of incidents of non-compliance with water-quality permits, standards, and regulations

<sup>172</sup> CN0101-08: Description of strategies to manage land use and ecological impacts

<sup>173</sup> CN0101-09: (1) Volume of wastewater reused and (2) volume of wastewater discharged to the environment

<sup>174</sup> CN0101-11: Amount of fertilizer consumption by: (1) nitrogen-based, (2) phosphate-based, and (3) potassium-based fertilizers

<sup>175</sup> CN0101-12: Amount of pesticide consumption by hazard level

<sup>176</sup> CN0101-17: Percentage of farms and facilities certified for fair labor practices

<sup>177</sup> CN0101-19: Description of efforts to assess, monitor, and reduce exposure of direct, seasonal, and migrant employees to pesticides

Agenda Item #	Industry	Topic	Description
8-10.	Agricultural Products	Climate Change Impacts on Crop Yields	SASB is evaluating revisions to the topic, including corresponding metrics CN0101-20 <sup>178</sup> and CN0101-21 <sup>179</sup> to improve the relevance of the topic across the industry, and the applicability of the metrics.
8-11.	Agricultural Products	Environmental & Social Impacts of the Ingredient Supply Chain	SASB is evaluating the addition of a metric to improve the usefulness, representativeness, and completeness of the metrics associated with the topic, as well as to increase alignment with existing industry standards.
8-12.	Agricultural Products	Management of the Legal & Regulatory Environment	SASB is evaluating revisions to the topic, including the corresponding metric CN0101-26 <sup>180</sup> , to improve the cost-effectiveness and materiality of the standard.
8-13.	Meat, Poultry & Dairy	Water Withdrawal	SASB is evaluating the suitability of the topic name.
8-14.	Meat, Poultry & Dairy	Water Withdrawal Land Use & Ecological Impacts	SASB is evaluating revisions to the topics, including corresponding metrics CN0101-05 <sup>181</sup> , CN0101-06 <sup>182</sup> , and CN0101-07 <sup>183</sup> , to improve the materiality of the standard, the relevance of the topics across the industry, and the applicability of the metrics.
8-15.	Meat, Poultry & Dairy	Land Use & Ecological Impacts	SASB is evaluating revisions to the water quality metric CN0102-06 <sup>184</sup> to improve its decision-usefulness.
8-16.	Meat, Poultry & Dairy	Land Use & Ecological Impacts	SASB is evaluating the revision of metrics CN0102-08 <sup>185</sup> , CN0102-09 <sup>186</sup> , and CN0102-10 <sup>187</sup> to improve the applicability and decision-usefulness of the metrics associated with the topic.
8-17.	Processed Foods	Health & Nutrition	SASB is evaluating the removal of metric CN0103-11 <sup>188</sup> to improve the cost-effectiveness and applicability of the metrics associated with the topic.
8-18.	Processed Foods	Product Labeling & Marketing	SASB is evaluating the revision of metric CN0103-13 <sup>189</sup> to improve its representativeness.
8-19.	Processed Foods	Water Management	SASB is evaluating revisions to the water quality metric CN0103-04 <sup>190</sup> to improve its decision-usefulness.

<sup>178</sup> CN0101-20: Amount of crop losses, percentage offset through financial mechanisms

<sup>179</sup> CN0101-21: Average crop yield and five-year standard deviation per major crop type by major operating region

<sup>180</sup> CN0101-26: Discussion of positions on the regulatory and political environment related to environmental and social factors and description of efforts to manage risks and opportunities presented

<sup>181</sup> CN0101-05: Discussion of risks associated with water withdrawal and description of strategies and practices to mitigate those risks

<sup>182</sup> CN0101-06: Number of incidents of non-compliance with water-quality permits, standards, and regulations

<sup>183</sup> CN0101-07: Discussion of risks associated with water discharges and description of strategies and practices to mitigate those risks

<sup>184</sup> CN0102-06: Number of incidents of non-compliance with water-quality permits, standards, and regulations

<sup>185</sup> CN0102-08: Amount of animal litter and manure generated, percentage managed according to a nutrient management plan

<sup>186</sup> CN0102-09: Percentage of pasture and grazing land managed to NRCS Conservation Plan criteria

<sup>187</sup> CN0102-10: Animal protein production from concentrated animal feeding operations (CAFO)

<sup>188</sup> CN0103-11: Revenue from products that meet Smart Snacks in School criteria or foreign equivalent.

<sup>189</sup> CN0103-13: Number of child advertising impressions made, percentage promoting products meeting the Children's Food and Beverage Initiative (CFBAI) Uniform Nutrition Criteria.

<sup>190</sup> CN0103-04: Number of incidents of non-compliance with water-quality permits, standards, and regulations



Agenda Item #	Industry	Topic	Description
8-20.	Non-Alcoholic Beverages	Product Labeling & Marketing	SASB is evaluating the revision of metric CN0201-07 <sup>191</sup> to improve its representativeness.
8-21.	Alcoholic Beverages	Responsible Drinking & Marketing	SASB is evaluating the revision of metric CN0202-04 <sup>192</sup> to improve its representativeness.
8-22.	Alcoholic Beverages	Responsible Drinking & Marketing	SASB is evaluating the technical protocol associated with metric CN0202-05 <sup>193</sup> to improve its completeness and relevance.
8-23.	Tobacco	Activity Metric	SASB is evaluating the revision of activity metric CN0302-A <sup>194</sup> to improve its alignment with existing industry metrics.
8-24.	Tobacco	Marketing Practices	SASB is evaluating the revision of metrics CN0302-04 <sup>195</sup> and CN0302-05 <sup>196</sup> to improve the cost-effectiveness, representativeness, and applicability of the metrics associated with the topic.
8-25.	Tobacco	Public Health	SASB is evaluating the revision of metric CN0302-01 <sup>197</sup> to improve its representativeness and applicability.

<sup>191</sup> CN0201-07: Number of child advertising impressions made, percentage promoting products meeting the Children's Food and Beverage Initiative (CFBAI) Uniform Nutrition Criteria.

<sup>192</sup> CN0202-04: Number of advertising impressions, percentage made on individuals above the legal drinking age

<sup>193</sup> CN0202-05: Notices of violations received for non-conformance with industry and regulatory marketing and/or labeling codes

<sup>194</sup> CN0302-A: Cigarette sales volume

<sup>195</sup> CN0302-04: Description of alignment of tobacco advertising, promotion, and sponsorship (TAPS) activities with Article 13 of the World Health Organization Framework Convention on Tobacco Control (WHO FCTC)

<sup>196</sup> CN0302-05: Description of alignment of tobacco labeling and packaging practices with Article 11 of the World Health Organization Framework Convention on Tobacco Control (WHO FCTC)

<sup>197</sup> CN0302-01: Revenue from (1) smokeless tobacco products, (2) non-tobacco nicotine-delivery products, and (3) other "tobacco harm-reduction" products.

## CONSUMER GOODS SECTOR

Agenda Item #	Industry	Topic	Description
9-1.	Apparel, Accessories & Footwear	Raw Materials Sourcing & Innovation	SASB is evaluating the revision of metric CN0501-03 <sup>198</sup> to improve its cost-effectiveness and the alignment with existing industry frameworks.
9-2.	Apparel, Accessories & Footwear	Raw Materials Sourcing & Innovation	SASB is evaluating the suitability of the topic name.
9-3.	Apparel, Accessories & Footwear	Labor Conditions in the Supply Chain	SASB is evaluating the revision of metric CN0501-06 <sup>199</sup> to improve its completeness and representativeness.
9-4.	Appliance Manufacturing	Product Safety	SASB is evaluating the addition of a new metric to improve the completeness, representativeness, and decision-usefulness of the metrics associated with the topic.
9-5.	Multiline and Specialty Retailers & Distributors	Fair Labor Practices	SASB is evaluating the suitability of the topic name.
9-6.	Multiline and Specialty Retailers & Distributors	Workforce Diversity & Inclusion	SASB is evaluating the revision of metric CN0403-04 <sup>200</sup> to improve its cost-effectiveness and applicability.
9-7.	E-Commerce	Employee Recruitment, Inclusion, and Performance	SASB is evaluating the revision of metric CN0404-12 <sup>201</sup> to improve its cost-effectiveness and applicability.
9-8.	E-Commerce	Energy & Water Footprint of Hardware Infrastructure	SASB is evaluating the suitability of the topic name.
9-9.	E-Commerce	Data Privacy	SASB is evaluating the suitability of the topic name.

<sup>198</sup> CN0501-03: Top five raw materials used in products, by weight

<sup>199</sup> CN0501-06: Priority non-conformance rate and associated corrective action rate for suppliers' labor code of conduct audits

<sup>200</sup> CN0403-04: Percentage of gender and racial/ethnic group representation for (1) management and (2) all other employee

<sup>201</sup> CN0404-12: Percentage of gender and racial/ethnic group representation for (1) executives, (2) technical staff, and (3) all others

# RENEWABLE RESOURCES & ALTERNATIVE ENERGY SECTOR

Agenda Item #	Industry	Topic	Description
10-1.	Biofuels	Product Formulation & Food Markets	SASB is evaluating the removal of the topic, including the corresponding metrics RR0102-06 <sup>202</sup> and RR0102-07 <sup>203</sup> to improve the cost-effectiveness and relevance of the standard.
10-2.	Biofuels	Water Management	SASB is evaluating revisions to the water quality metric RR0102-05 <sup>204</sup> to improve its decision-usefulness.
10-3.	Biofuels	Management of the Legal and Regulatory Environment	SASB is evaluating revisions to the topic, including the corresponding metrics RR0101-09 <sup>205</sup> and RR0101-10 <sup>206</sup> , to improve the cost-effectiveness and materiality of the standard.
10-4.	Solar Energy	Management of Energy Infrastructure Integration & Related Regulations	SASB is evaluating revisions to the topic, including the corresponding metric RR0102-09 <sup>207</sup> , to improve the cost-effectiveness and materiality of the standard.
10-5.	Solar Energy	Materials Sourcing	SASB is evaluating revisions to the topic, including the corresponding metric RR0102-10 <sup>208</sup> , to improve the cost-effectiveness and materiality of the standard.
10-6.	Wind Energy	Materials Sourcing	SASB is evaluating the revision and/or removal of metrics RR0103-10 <sup>209</sup> and RR0103-09 <sup>210</sup> to improve the cost-effectiveness and decision-usefulness of the metrics associated with the topic.
10-7.	Fuel Cells & Industrial Batteries	Product Efficiency	SASB is evaluating splitting the topic to improve the quality and clarity of the standard.
10-8.	Fuel Cells & Industrial Batteries	Materials Sourcing	SASB is evaluating the revision and/or removal of metrics RR0104-13 <sup>211</sup> and RR0104-14 <sup>212</sup> to improve the cost-effectiveness and decision-usefulness of the metrics associated with the topic.

<sup>202</sup> RR0102-06: Top five feedstocks used for biofuels production, by weight

<sup>203</sup> RR0102-07: Percentage of feedstock grown in food-insecure countries

<sup>204</sup> RR0102-05: Number of incidents of non-compliance with water quality and/or quantity permits, standards, and regulations

<sup>205</sup> RR0101-09: Amount of subsidies received through government programs

<sup>206</sup> RR0101-10: Discussion of positions on the regulatory and political environment related to environmental and social factors and description of efforts to manage risks and opportunities presented

<sup>207</sup> RR0102-09: Description of risks associated with integration of solar energy into existing energy infrastructure and discussion of efforts to manage those risks

<sup>208</sup> RR0102-10: Discussion of risks and opportunities associated with energy policy and its impact on the integration of solar energy into existing energy infrastructure

<sup>209</sup> RR0103-10: Discussion of the management of risks associated with the use of critical materials and conflict minerals

<sup>210</sup> RR0103-09: Percentage of tungsten, tin, tantalum, and gold smelters within the supply chain that are verified conflict-free

<sup>211</sup> RR0104-13: Percentage of tungsten, tin, tantalum, and gold smelters within the supply chain that are verified conflict-free

<sup>212</sup> RR0104-14: Discussion of the management of risks associated with the use of critical materials and conflict minerals

Agenda Item #	Industry	Topic	Description
10-9.	Forestry Management	Ecosystem Services & Impacts	SASB is evaluating the revision of the technical protocol associated with metric RR0201-02 <sup>213</sup> to improve the relevance of the metric.
10-10.	Pulp & Paper Products	Air Quality	SASB is evaluating the revision of metric RR0202-03 <sup>214</sup> to improve its cost-effectiveness and alignment with existing regulations.
10-11.	Pulp & Paper Products	Energy Management	SASB is evaluating revisions to metric RR0202-04 <sup>215</sup> to improve the decision-usefulness and completeness of the metrics associated with the topic.

<sup>213</sup> RR0201-02: Area of forestland with protected conservation status

<sup>214</sup> RR0202-03: Air emissions for the following pollutants: NOx (excluding N2O), SOx, volatile organic compounds (VOCs), particulate matter (PM), and hazardous air pollutants (HAPs)

<sup>215</sup> RR0202-04: Total energy consumed, (1) percentage grid electricity, (2) percentage from biomass, and (3) percentage from other renewables

# INFRASTRUCTURE SECTOR

Agenda Item #	Industry	Topic	Description
11-1.	Electric Utilities & Power Generators	Greenhouse Gas Emissions & Energy Resource Planning	SASB is evaluating the addition of new metrics, to improve the completeness and decision-usefulness of the metrics associated with the topic, as well as the alignment existing reporting frameworks and industry metrics.
11-2.	Electric Utilities & Power Generators	Water Management	SASB is evaluating a revision to the water quality metric IF0101-06 <sup>216</sup> to improve its decision-usefulness.
11-3.	Electric Utilities & Power Generators	Community Impacts of Project Siting	SASB is evaluating the removal of the topic, including the corresponding metrics IF0101-10 <sup>217</sup> and IF0101-11 <sup>218</sup> , to improve the cost-effectiveness and materiality of the standard.
11-4.	Electric Utilities & Power Generators	Energy Affordability	SASB is evaluating the addition of a new topic, including new metrics, based on the potential for performance on this topic to affect corporate value, and to improve the materiality and decision-usefulness of the standard.
11-5.	Electric Utilities & Power Generators	End-Use Efficiency & Demand	SASB is evaluating the addition of new metrics to improve the decision-usefulness and completeness of the metrics associated with the topic.
11-6.	Electric Utilities & Power Generators	Management of the Legal & Regulatory Environment	SASB is evaluating revisions to the topic, including suitability of the corresponding metrics IF0101-19 <sup>219</sup> , IF0101-20 <sup>220</sup> , IF0101-21 <sup>221</sup> , to improve the cost-effectiveness and materiality of the standard.
11-7.	Gas Utilities and Distributors	GHG Emissions	SASB is evaluating the addition of a new topic, including new metrics, based on the potential for performance on this topic to affect corporate value, and to improve the materiality and decision-usefulness of the standard.
11-8.	Gas Utilities & Distributors	Energy Affordability	SASB is evaluating the addition of a new topic, including new metrics, based on the potential for performance on this topic to affect corporate value, and to improve the materiality and decision-usefulness of the standard.
11-9.	Gas Utilities & Distributors	End-Use Efficiency	SASB is evaluating the addition of new metrics to improve the decision-usefulness and completeness of the metrics associated with the topic.

<sup>216</sup> IF0101-06: Number of incidents of non-compliance with water quality and/or quantity permits, standards, and regulations

<sup>217</sup> IF0101-10: Number of projects requiring environmental or social modification, percentage of modifications resulting from formal public interventions or protests

<sup>218</sup> IF0101-11: Discussion of community engagement processes to identify and mitigate concerns regarding project environmental and community impacts

<sup>219</sup> IF0101-19: Discussion of policies and processes to identify and manage potential ethical violations resulting from interactions with utility commissions

<sup>220</sup> IF0101-20: Amount of legal and regulatory fines and settlements associated with allegations of violations resulting from interactions with utility commissions

<sup>221</sup> IF0101-21: Discussion of positions on the regulatory and political environment related to environmental and social factors and description of efforts to manage risks and opportunities presented

Agenda Item #	Industry	Topic	Description
11-10.	Water Utilities & Services	Effluent Quality Management	SASB is evaluating revisions to metric IF0103-02 <sup>222</sup> to improve its decision-usefulness.
11-11.	Water Utilities & Services	Fair Pricing & Access	SASB is evaluating the suitability of the topic name.
11-12.	Water Utilities & Services	Fair Pricing & Access	SASB is evaluating revisions to the topic, including the corresponding metrics IF0103-09 <sup>223</sup> and IF0103-10 <sup>224</sup> , to improve the materiality and decision-usefulness of the standard.
11-13.	Water Utilities & Services	End-Use Efficiency	SASB is evaluating the addition of new metrics to improve the decision-usefulness and completeness of the metrics associated with the topic.
11-14.	Waste Management	Management of Leachate & Hazardous Waste	SASB is evaluating revisions to metric IF0201-11 <sup>225</sup> to improve its decision-usefulness.
11-15.	Engineering & Construction Services	Business Ethics & Bidding Integrity	SASB is evaluating the suitability of the topic name.

<sup>222</sup> IF0103-02: Number of incidents of non-compliance with water effluent quality permits, standards, and regulations

<sup>223</sup> IF0103-09: Number of formal customer complaints regarding pricing of and/or access to water received, percentage withdrawn

<sup>224</sup> IF0103-10: Discussion of how considerations of fair pricing and access are integrated into determinations of rate structures

<sup>225</sup> IF0201-11: Number of incidents of non-compliance associated with environmental impacts

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