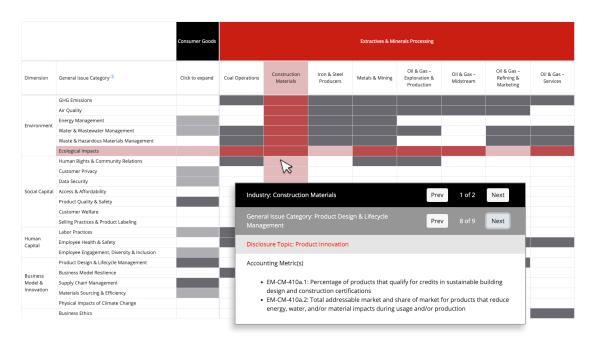
## **SASB Standards**

Sustainability Issues are Business Issues

# Are you looking to integrate the SASB Standards (Materiality Map™) formally in your work?

The SASB Materiality Map™ is a visualization of the 77 Industry Standards.



Licensing SASB Standards IP makes it easy for asset managers, asset owners, data and research firms, and corporate reporting software providers to use SASB Standards to focus their processes and products on the ESG information that effects enterprise value creation.

Access the SASB Standards in a flexible Excel file structure at different levels of granularity to best suit an organization's use case:

- » Level I: Includes SASB Standards Disclosure Topics for all 77 SICS® industries (5-6 topics per industry and 444 in total)
- » Level II: Includes Level I and the 981 SASB Standards accounting metrics (10-13 metrics per industry 1-3 metrics per topic)

Enhance insights and practical application of the SASB Standards by pairing them with:

Financial Impact Channels

SICS® Taxonomy

Third-party data mappings



Find answers to common questions on the <u>SASB Standards website</u>. For more information, please reach out to <u>sustainability\_licensing@ifrs.org</u>.

## **SASB Standards**

Sustainability Issues are Business Issues

#### **Understanding Commercial Use**

Commercial applications such as integration into investment analysis, research methodology, product development, reprinting or creating derivative works would require a licensing relationship.

SASB Standards are freely available for companies disclosing consistent with the Standards or those advocating for disclosure.

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