



SASB Launches Online Implementation Guidance for Companies

San Francisco, Feb. 4, 2020 – The Sustainability Accounting Standards Board (SASB) this week launched the [SASB Implementation Primer](#), an online resource for companies seeking to incorporate SASB standards into their core communications with investors. SASB’s industry-specific standards are designed to provide investors with decision-useful performance metrics on the subset of sustainability issues most closely linked with a company’s ability to create long-term shareholder value.

“Investors tell us they are interested in sustainability issues, but they struggle to find data that is comparable, consistent, and reliable,” said SASB Foundation CEO Janine Guillot. “Meanwhile, corporate professionals tell us they are pulled in many different directions by specialized requests for sustainability data. This guidance is intended to benefit both groups by facilitating disclosure on the subset of sustainability issues that matter most to long-term financial performance in a particular industry.”

The Primer provides practical guidance to companies on key steps in the SASB implementation process, helping them select the appropriate industry standards for their organization and effectively embed key environmental, social, and governance (ESG) topics and metrics into their core communications to investors.

A company can use the Implementation Primer, along with the relevant SASB standard(s) for its industry, to:

Establish a foundation

- Obtain leadership buy-in
- Build an effective cross-functional team

Choose the right tools for the job

- Understand available reporting frameworks
- Establish clear disclosure objectives
- Understand audience needs and expectations

Decide where to disclose

- Assess pros and cons of different reporting channels
- Select the channel(s) best suited to meet your communications objectives

Understand SASB standards

- Determine which SASB standards and topics apply
- Apply standards from multiple industries

Assess your readiness

- Review and understand SASB metrics
- Perform a gap analysis
- Ensure data reliability through controls and/or assurance

Develop your disclosures

- Optimize how information is presented
- Provide important context, including modifications or exclusions
- Review your overall narrative

Enable continuous improvement

- Monitor drivers of ESG risk and opportunity
- Track “best practices,” changing expectations, and evolving regulation
- Keep current on updates to SASB standards
- Monitor performance on SASB disclosure topics

In addition to practical guidance and links to supplementary resources, the SASB Implementation Primer includes key insights from SASB reporters such as Gap Inc., JetBlue, Kinder Morgan, Nike, NRG Energy, Travelers Companies, Unilever, and Vornado Realty Trust. Using the Primer, companies can design or refine their approaches to sustainability disclosure to ensure they effectively communicate with investors about the key ESG-related risks and opportunities they face.

Visit [SASB.org](https://sasb.org) for more information about SASB and its tools and resources for companies and investors.

About SASB

The Sustainability Accounting Standards Board (SASB) Foundation is an independent, nonprofit standard-setting organization that develops and maintains robust reporting standards that enable businesses around the world to identify, manage, and communicate financially material sustainability information to investors. SASB standards are evidence based, developed with broad market participation, and are designed to be cost-effective for companies and decision-useful for investors. To download any of the 77 industry-specific standards, or learn more about SASB, please visit [SASB.org](https://sasb.org).

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