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

What are SASB Disclosure Topic - Financial Value Drivers?

SASB's evidence based and market informed process identified industry Standards that highlight how ESG issues affect enterprise value creation through connections to revenues and costs, assets and liabilities, and cost of capital.
Financial Impact Channels of Health & Nutrition in Food and Beverage

<table>
<thead>
<tr>
<th>Health &amp; Nutrition-Financial Drivers</th>
<th>REVENUE</th>
<th>OPERATING EXPENSES</th>
<th>NON-OPERATING EXPENSES</th>
<th>ASSETS</th>
<th>LIABILITIES</th>
<th>RISK PROFILE</th>
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<tbody>
<tr>
<td></td>
<td>Market Share</td>
<td>New Markets</td>
<td>Pricing Power</td>
<td>Cost of Revenue</td>
<td>R&amp;D</td>
<td>CapEx</td>
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- **High Impact**
- **Medium Impact**

Learn how considering these connections in the investment process could effectively identify and manage risks and opportunities:

- *Journal of Applied Corporate Finance*

Access SASB Disclosure Topics Financial Drivers

SASB offers the full Standards Disclosure Topics and the corresponding impact on financial drivers (e.g., revenue, operating expenses, non-operating expenses), categorized as either high impact or medium impact in an Excel file.

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

- SASB Standards
- SICS® Taxonomy
- 3rd party mapped data files