

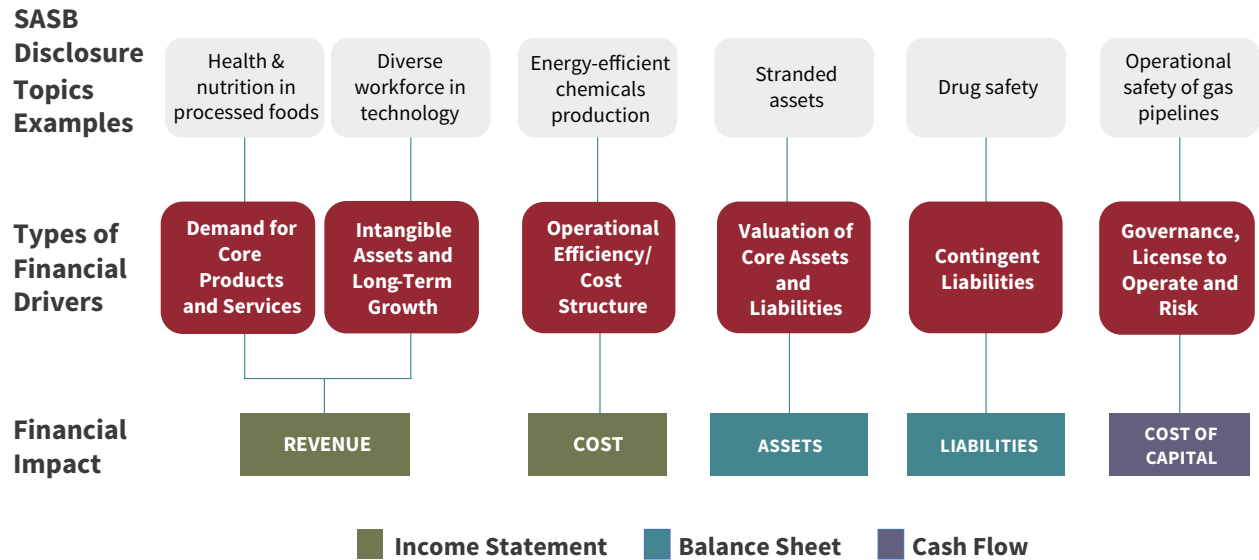
# SASB Disclosure Topic - Financial Value Drivers

Linking ESG Issues to Traditional Financial Statements



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

## SASB Disclosure Topics and their Financial Impact



## 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.



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Linking ESG Issues to Traditional Financial Statements



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

SECTOR  
Food & Beverage  
DISCLOSURE TOPIC  
Health & Nutrition

### Health & Nutrition—Financial Drivers

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

■ High Impact    ■ Medium Impact

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

## Access 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](#)

Answers to common questions can be found on [SASB's website](#)  
For more information, please reach out to [licensing@sasb.org](mailto:licensing@sasb.org)

