

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

		Consumer Goods	Extractives & Minerals Processing							
Dimension	General Issue Category ^①	Click to expand	Coal Operations	Construction Materials	Iron & Steel Producers	Metals & Mining	Oil & Gas – Exploration & Production	Oil & Gas – Midstream	Oil & Gas – Refining & Marketing	Oil & Gas – Services
Environment	GHG Emissions									
	Air Quality									
	Energy Management									
	Water & Wastewater Management									
	Waste & Hazardous Materials Management									
	Ecological Impacts									
Social Capital	Human Rights & Community Relations									
	Customer Privacy									
	Data Security									
	Access & Affordability									
	Product Quality & Safety									
Human Capital	Customer Welfare									
	Selling Practices & Product Labeling									
	Labor Practices									
Business Model & Innovation	Employee Health & Safety									
	Employee Engagement, Diversity & Inclusion									
	Product Design & Lifecycle Management									
	Business Model Resilience									
	Supply Chain Management									
	Materials Sourcing & Efficiency									
	Physical Impacts of Climate Change									
	Business Ethics									

Industry: Construction Materials Prev 1 of 2 Next

General Issue Category: Product Design & Lifecycle Management Prev 8 of 9 Next

Disclosure Topic: Product Innovation

Accounting Metric(s)

- EM-CM-410a.1: Percentage of products that qualify for credits in sustainable building design and construction certifications
- EM-CM-410a.2: Total addressable market and share of market for products that reduce energy, water, and/or material impacts during usage and/or production

SASB 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.

SASB offers the Standards in a flexible excel file structure at different levels of granularity to best suit an organization’s use case:

- » **Level I:** Includes SASB 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 Accounting Metrics (10-13 metrics per industry 1-3 metrics per topic)

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

- [Financial Drivers](#)
- [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



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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.

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

Accessing the SASB Standards



Organizations can access this content in two ways:

Licensing Program: Provides licensing rights to the Standards, SICs®, Disclosure Topic Financial Drivers, and Climate Risk Factors tied to (TCFD), along with marketing materials, technical support, and a robust toolkit for organizations interested in leveraging SASB IP in their processes.



SASB Alliance: SASB Alliance is a membership program and helps explore best practices to integrate material sustainability information into existing processes. Members receive ongoing educational resources and invitations to exclusive member-only discussions. Members share the belief that today's capital markets need standardized sustainability disclosure and effective ESG integration into investment practices – for the benefit of both companies and investors.

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