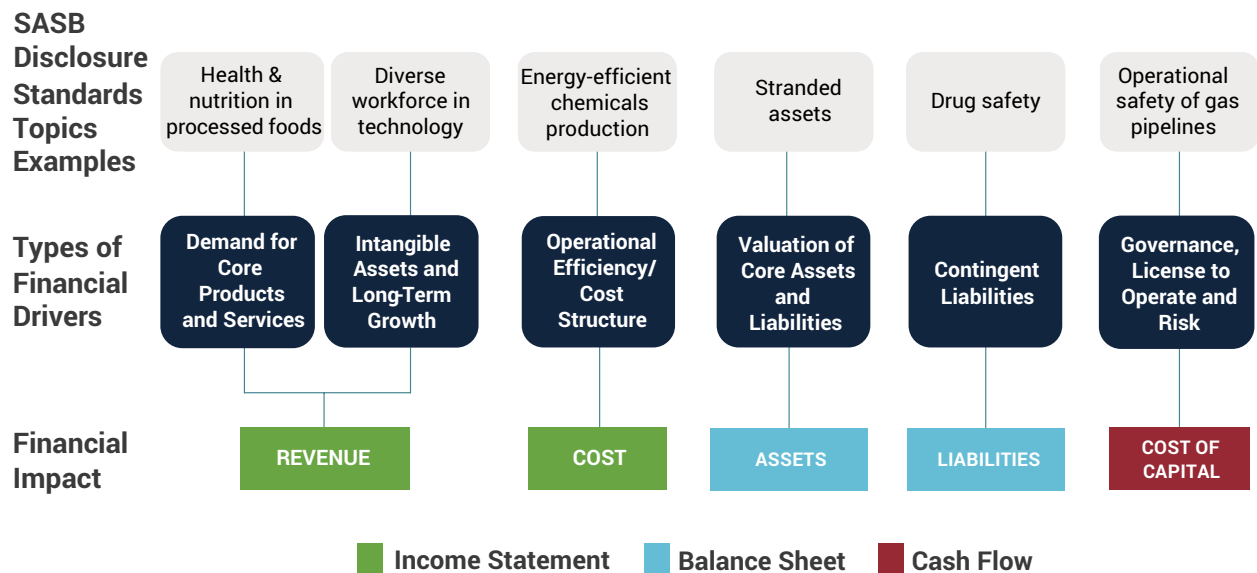


SASB Standards Disclosure Topics- Financial Impact Channels

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 impact channels helps create a roadmap to shape decision making.

SASB Standards Disclosure Topics and their Financial Impact



What are the SASB Disclosure Topic - Financial Impact Channels?

The evidence based and market informed process underlying SASB Standards identified how ESG issues affect enterprise value creation through connections to revenues and costs, assets and liabilities, and cost of capital.

SASB Standards Disclosure Topics- Financial Impact Channels

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 the SASB Disclosure Topics Financial Impact Channels

The Value Reporting Foundation offers the full SASB Standards Disclosure Topics and the corresponding impact on financial impact channels (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 Impact Channels with:

- » [SASB Standards](#)
- » [SICS® Taxonomy](#)
- » [3rd party mapped data files](#)

Answers to common questions can be found on [SASB Standards website](#)
For more information, please reach out to licensing@thevrf.org

