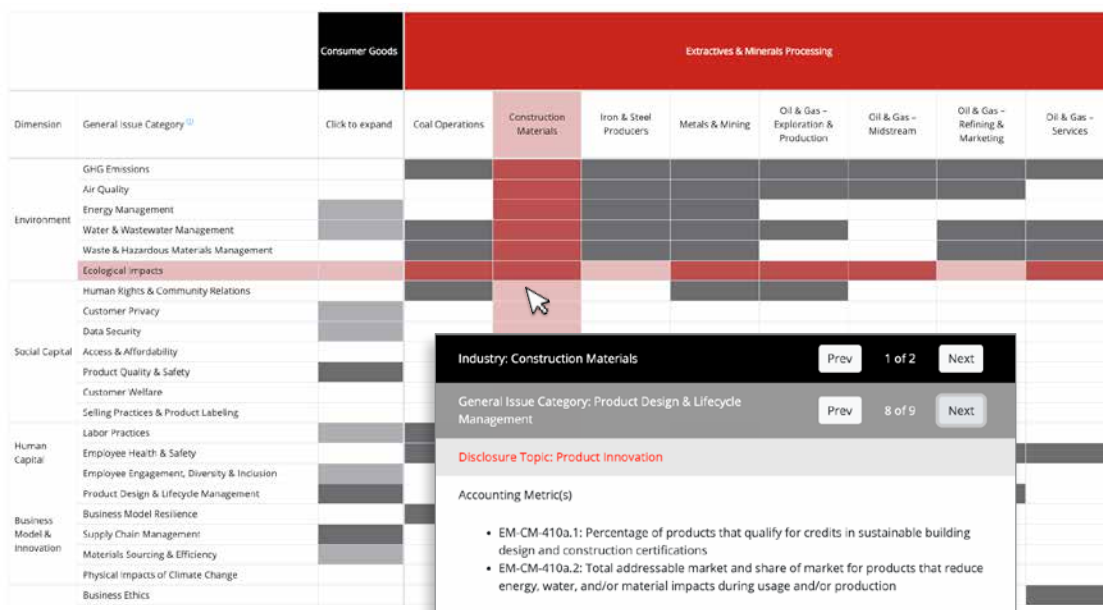


# SASB Standards

*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**



The Value Reporting Foundation 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.

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

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

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

- [Financial Impact Channels](#)
- [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](mailto:licensing@thevrf.org)



# SASB Standards

*Sustainability Issues are Business Issues*

## Understanding Commercial Use

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Commercial applications such as integration into investment analysis, research methodology, product development, reprinting or creating derivative works would require a licensing relationship.

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

## Accessing the SASB Standards

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**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 Standards 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.