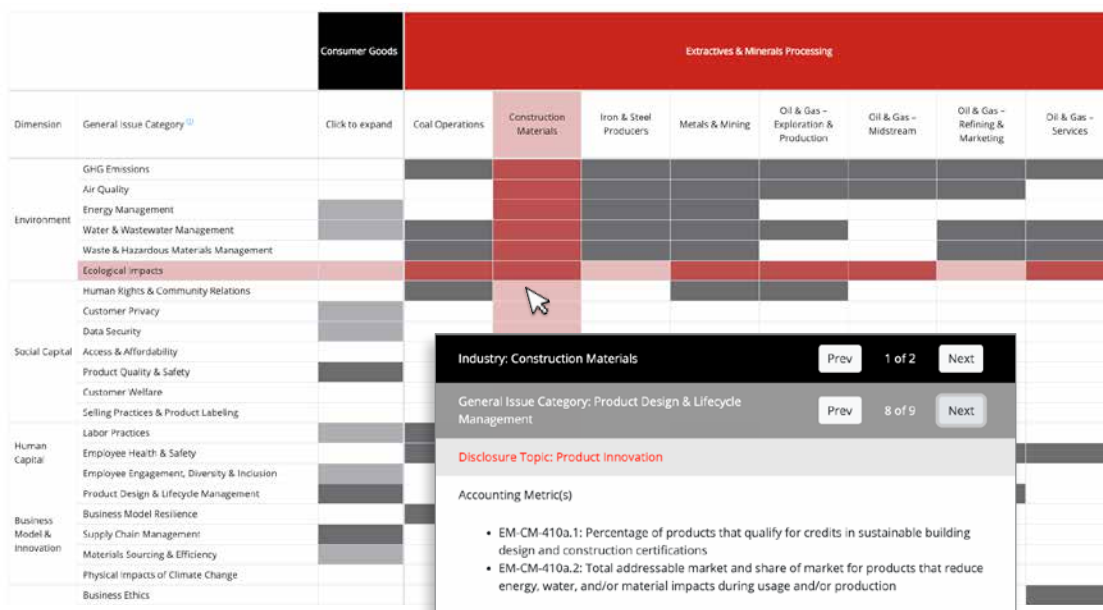


SASB Standards

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



SASB Standards

Sustainability Issues are Business Issues

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