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.

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.

Find answers to common questions on the [SASB Standards website](https://www.sasb.org/standards). For more information, please reach out to sustainability_licensing@ifrs.org.
SASB Standards Disclosure Topics – Financial Impact Channels

Access the SASB Disclosure Topics – Financial Impact Channels

License SASB Standards IP to access the full SASB Standards Disclosure Topics and the corresponding financial impact channels (e.g. revenue, operating expenses and 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
» Third-party data mappings

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

Financial Impact Channels of Health & Nutrition in Food and Beverage

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<th>REVENUE</th>
<th>OPERATING EXPENSES</th>
<th>NON-OPERATING EXPENSES</th>
<th>ASSETS</th>
<th>LIABILITIES</th>
<th>RISK PROFILE</th>
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<td>New Markets</td>
<td>Pricing Power</td>
<td>Cost of Revenue</td>
<td>R&amp;D</td>
<td>CapEx</td>
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