



SASB IMPLEMENTATION WORKSHEET



Establishing A Foundation

KEY ACTIONS



- Secure buy-in from board and executive leadership, consider the following questions to assess—and, if necessary, establish—the level of buy-in among the board of directors and executive leadership team:**

Questions for Boards of Directors

- Is the company’s approach to sustainability well-aligned with its business strategy?
- Have the board and management identified the sustainability issues that are most relevant to the company’s long-term financial performance?
- Is the risk committee satisfied that the company’s approach to risk management incorporates business-relevant sustainability matters?
- Is the nominating committee satisfied that the board’s competencies include sufficient fluency in the sustainability issues most likely to impact the company’s financial condition or operating performance?
- Has the company engaged with its investors to better understand their sustainability-related areas of concern and information needs?
- Does the board or its key committees regularly review KPIs tracking the company’s performance on financially material sustainability issues? Are these KPIs integrated into executive compensation plans?
- Has the audit committee reviewed the effectiveness of the company’s internal control over sustainability information gathering and reporting to ensure it is comfortable with the quality and reliability of the data?

Questions for Executive Leadership Team

- Is the company’s approach to sustainability well-aligned with its business strategy?
- Have the board and management identified the sustainability issues that are most relevant to the company’s long-term financial performance?
- Has the company identified key audiences for sustainability information, and has it developed a communication strategy to meet the needs of those audiences?
- Has the company allocated sufficient resources to ensure its sustainability reporting objectives are met?
- Who owns sustainability disclosure at the company? Is that person’s work integrated with other relevant business functions?
- How does the company currently disclose financially material sustainability information to investors?
- Are business-critical sustainability matters reflected in the company’s risk inventory and sufficiently assessed by the company’s risk management team? Are they considered in setting the company’s risk appetite?
- Does senior management regularly review KPIs tracking the company’s performance on financially material sustainability issues?
- Has the company conducted a thorough review of sustainability disclosure among peer companies?
- Has the company established appropriate controls and procedures to ensure financially material sustainability information is effectively captured, summarized, and reported?

- Identify the person who will lead the SASB implementation effort**
- Identify the skills and knowledge needed to produce high-quality disclosure**
- Form a cross-functional team, or leverage an existing team**
- Review available SASB resources**