



Developing Your Report

KEY ACTIONS



Review SASB's [Standards Application Guidance](#)

Consider the presentation format:

Questions to consider:

- Would the use of supplementary charts, tables, graphics, and headings help make the information more digestible and understandable?
- How might the disclosure present a short-, medium-, and/or long-term analysis of the issue and its actual or potential impacts on financial performance and/or operations?
- Does the disclosure include a historical time series demonstrating performance trends?
- Should the company establish and report performance targets or benchmarks related to the metric?
- Is the metric, as presented, readily comparable to peer disclosures?
- Would additional disclosure by business segment and/or region be helpful to users of the data?

Provide important context - Consider—and disclose—the qualitative information that would be necessary for investors to fully understand the firm's performance. This may involve working with internal subject matter experts to incorporate relevant contextual information, including that related to:

- Governance, strategy, and risk management context
- Activity metrics related to operating context
- Assumptions and estimates

Communicate necessary modifications or omissions - Use the standards to guide investor disclosures even if certain disclosure topics and/or associated metrics must be omitted and/or modified

Ensure that overall narrative is clear, complete, and consistent - Consider what the information says—or could say—about the quality of the firm and its management and how well positioned the company is to manage known sustainability trends and uncertainties and/or material risks and opportunities

Questions to consider:

- Do the company's disclosures inform investors about the company's approach to long-term value creation?
- Do the company's disclosures provide clear links between ESG performance, business strategy, and financial outcomes?
- Do the company's disclosures provide insight into how well-positioned the company is to manage sustainability risks and opportunities over time?
- How is the company's sustainability performance portrayed by third-party ESG ratings and rankings firms? Are there any misperceptions the company wants to address with its own disclosures?