



PRESS RELEASE

More Than Half of S&P Global 1200 Now Disclose Using SASB Standards

Milestone represents growing international momentum around ESG disclosure to investors

London and San Francisco, September 22, 2021 – The [Value Reporting Foundation](#) today announced that more than half of the companies in the S&P Global 1200 index, which captures approximately 70% of global market capitalization, use [SASB Standards](#) in their external communications to investors. This represents 608 unique SASB reporters of the 1201 unique companies within the index.

Adoption and use of the SASB Standards by businesses around the world is growing rapidly, with nearly 1,300 businesses now reporting using the SASB Standards. The number of SASB Standards reporters increased 215% between 2020 and 2021 and 375% between 2019 and 2020.

“We are thrilled to see growing use of the SASB Standards by businesses around the world, especially amidst this landmark era for sustainability disclosure and corporate reporting,” says Janine Guillot, CEO of the Value Reporting Foundation. “The Value Reporting Foundation will continue to pursue global alignment within the corporate reporting system, including participating in the IFRS Foundation Technical Readiness Working Group to inform plans for the International Sustainability Standards Board (ISSB), which we wholly support.”

SASB Standards, which provide industry-specific disclosure topics and metrics to help understand sustainability risks and opportunities that are relevant to enterprise value creation, are especially effective when used with the [Integrated Reporting Framework](#), which provides principles-based guidance for report structure and content. When used together, integrated reporting creates the connectivity needed to understand the relationship between sustainability and financial performance, while SASB Standards enable the comparability and consistency needed to provide decision-useful information to investors and other providers of capital. The Integrated Reporting Framework is used by over 2,500 businesses in 75 countries.

SASB Standards are continuing to rapidly gain traction worldwide, across a range of markets, as illustrated by SASB reporters in each of the major indices that compose the S&P Global 1200. SASB reporters also make up 54 percent of the FTSE 100 index.

S&P Global 1200 Breakdown by Index	Unique Companies	SASB Reporters	Adoption Rate
S&P 500	500	324	65%
S&P Asia 50	50	17	34%
S&P Euro 350	350	169	48%
S&P LATAM 40	40	23	58%
S&P TOPIX 150	150	23	15%

S&P/ASX All Australian 50	51	10	20%
S&P/TSX 60	60	42	70%
	1201	608	51%

To see a list of business that disclose using SASB Standards, click [here](#).

About the Value Reporting Foundation

The Value Reporting Foundation is a global nonprofit organization that offers a comprehensive suite of resources designed to help businesses and investors develop a shared understanding of enterprise value—how it is created, preserved or eroded over time. The resources – including Integrated Thinking Principles, the Integrated Reporting Framework and SASB Standards – can be used alone or in combination, depending on business needs. These tools, already adopted in over 70 countries, comprise the 21st century market infrastructure needed to develop, manage and communicate strategy that creates long-term value and drives improved performance. To learn more, visit www.valuereportingfoundation.org.

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