

SASB'S SUSTAINABLE INDUSTRY CLASSIFICATION SYSTEM® (SICS®)

Traditional financial tools reveal only part of a company's story about managing sustainability-related risks and opportunities that may affect its performance. Investors have therefore sought better information to guide their decisions—which is one of the reasons they support the ISSB Standards' global baseline for sustainability disclosures. Because sustainability-related risks and opportunities vary by industry, ISSB Standards require industry-based disclosures, directing preparers to refer to and consider the SASB Standards when determining which information about sustainability-related risks and opportunities is likely to be material to investors and disclosing it to them. Developed through a rigorous, transparent, and market-informed process, the SASB Standards are organised using the **Sustainable Industry Classification System® (SICS®)**. SICS® complements traditional industry classifications by grouping companies according to their business models, resource intensity, and exposure to sustainability-related risks and innovation opportunities. SICS® covers 77 industries across 11 sectors, each with its own tailored set of SASB Standards.



CONSUMER GOODS

- › Apparel, Accessories & Footwear
- › Appliance Manufacturing
- › Building Products & Furnishings
- › E-Commerce
- › Household & Personal Products
- › Multiline and Specialty Retailers & Distributors
- › Toys & Sporting Goods



FOOD & BEVERAGE

- › Agricultural Products
- › Alcoholic Beverages
- › Food Retailers & Distributors
- › Meat, Poultry & Dairy
- › Non-Alcoholic Beverages
- › Processed Foods
- › Restaurants
- › Tobacco



RESOURCE TRANSFORMATION

- › Aerospace & Defense
- › Chemicals
- › Containers & Packaging
- › Electrical & Electronic Equipment
- › Industrial Machinery & Goods



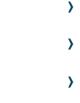
EXTRACTIVES & MINERALS PROCESSING

- › Coal Operations
- › Construction Materials
- › Iron & Steel Producers
- › Metals & Mining
- › Oil & Gas - Exploration & Production
- › Oil & Gas - Midstream
- › Oil & Gas - Refining & Marketing
- › Oil & Gas - Services



HEALTH CARE

- › Biotechnology & Pharmaceuticals
- › Drug Retailers
- › Health Care Delivery
- › Health Care Distributors
- › Managed Care
- › Medical Equipment & Supplies



SERVICES

- › Advertising & Marketing
- › Casinos & Gaming
- › Education
- › Hotels & Lodging
- › Leisure Facilities
- › Media & Entertainment
- › Professional & Commercial Services



INFRASTRUCTURE

- › Electric Utilities & Power Generators
- › Engineering & Construction Services
- › Gas Utilities & Distributors
- › Home Builders
- › Real Estate
- › Real Estate Services
- › Waste Management
- › Water Utilities & Services



TECHNOLOGY & COMMUNICATIONS

- › Electronic Manufacturing Services & Original Design Manufacturing
- › Hardware
- › Internet Media & Services
- › Semiconductors
- › Software & IT Services
- › Telecommunication Services



RENEWABLE RESOURCES & ALTERNATIVE ENERGY

- › Biofuels
- › Forestry Management
- › Fuel Cells & Industrial Batteries
- › Pulp & Paper Products
- › Solar Technology & Project Developers
- › Wind Technology & Project Developers



TRANSPORTATION

- › Air Freight & Logistics
- › Airlines
- › Auto Parts
- › Automobiles
- › Car Rental & Leasing
- › Cruise Lines
- › Marine Transportation
- › Rail Transportation
- › Road Transportation