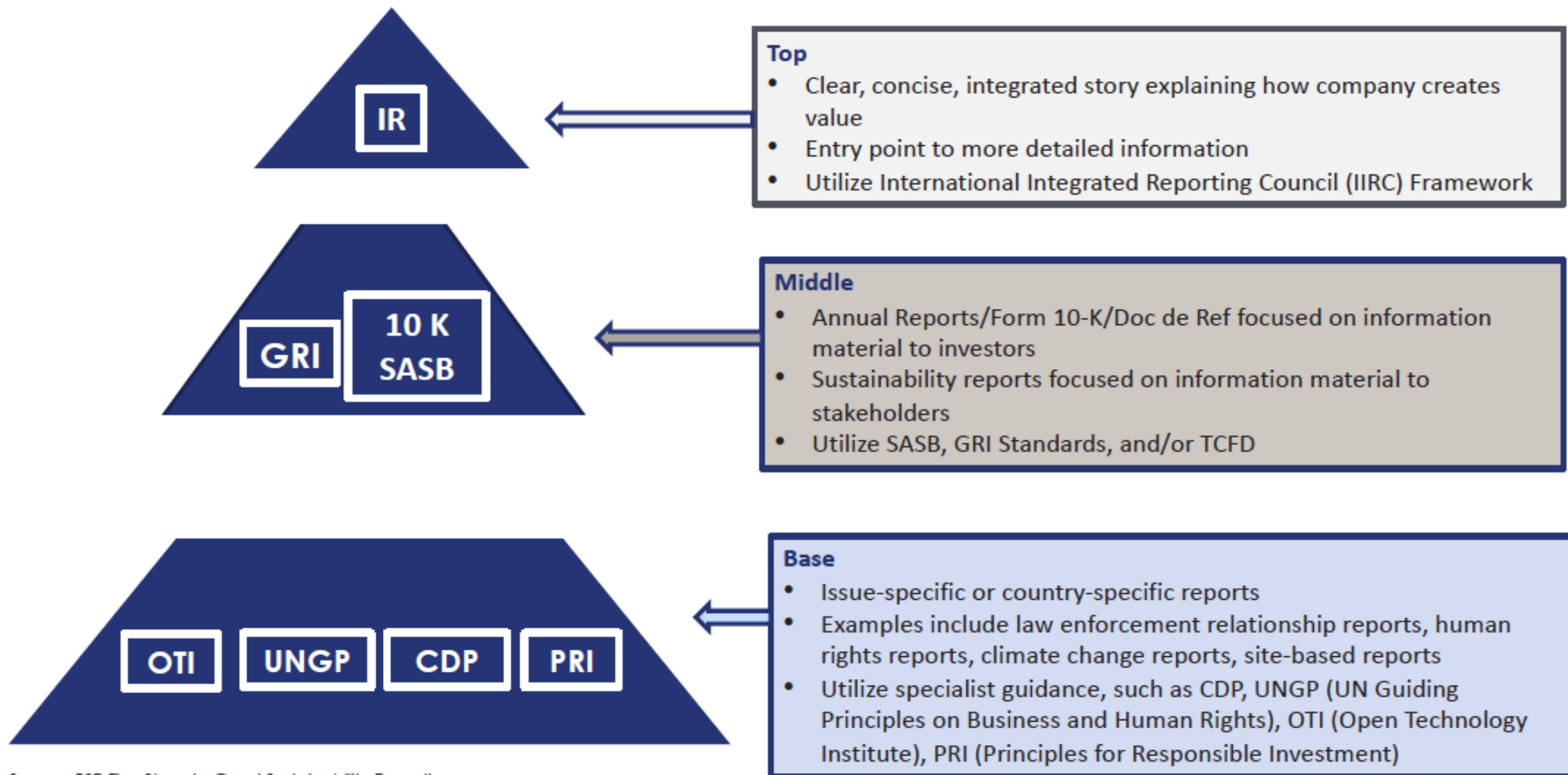


## How do these work together?



# Double Materiality: Impacts Going In and Going Out

## TCFD Climate Related Risks

Transitional Risks



Physical Risks



Financial Impacts  
Going In

Revenues  
Expenses  
Assets  
Liabilities  
Cost of  
Capital

## 5 SASB Sustainability Dimensions

Environment

Human Capital

Leadership &  
Governance

Business Model &  
Innovation

Social Capital

Example: Auto Industry likely Material Issue- Product Safety

Revenues  
Expenses  
Assets  
Liabilities  
Cost of  
Capital

Financial Impacts  
Going In

Economic Impacts  
Going Out

Environmental Impacts  
Going Out

Social Impacts  
Going Out

GRI Standards

