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Glass Lewis Reports to Incorporate SASB Standards

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Yesterday **Glass Lewis announced** that its proxy voting reports will include guidance from the standards developed by the Sustainability Accounting Standards Board (SASB). SASB has ties with the FSB’s Task Force on Climate-Related Financial Disclosure, among other ESG disclosure initiatives, and has been working for years on industry-specific disclosure standards for use in SEC filings.

The reports will “display [SASB] content” and allow investors to “easily identify whether items are aligned with” SASB standards. The information will be incorporated in advance of the 2019 season after the SASB standards are codified. The codification is not yet complete.

If you have any questions regarding the matters covered in this publication, please reach out to any of the lawyers listed below or your usual Davis Polk contact.

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