

DFIN

ESG Regulatory Report

May 6, 2021

DFIN provides real-time access to the rapidly changing disclosure landscape

Corporations are beginning to disclose Environmental, Social and Governance (ESG) data in their SEC compliance filings. The SEC recently introduced new disclosure requirements designed to provide stakeholders insight into human capital—from the operating model, to talent planning, learning and innovation, employee experience, and work environment.

EDGAR Pro is the research and benchmarking platform designed to help you uncover intelligence from the rapidly evolving SEC filing landscape.

To stay abreast of this rapidly evolving disclosure landscape, our ESG weekly report, created with EDGAR Pro, provides examples, showing who is currently reporting ESG data to the SEC and how they are incorporating the data into their SEC filings.

Focus on – Sustainability Accounting Standards Board (SASB) – Corporations are beginning to disclose Environmental, Social and Governance data in their compliance filings. SASB offers comparability, a sector lens and focus on what is material for decision-making. SASB along with the Task-force on Climate Related Financial Disclosure (TCFD) provide insights into how a company connects governance to risk and opportunity and how this, in turn, informs strategy and capital allocation.

EXAMPLE # 1:

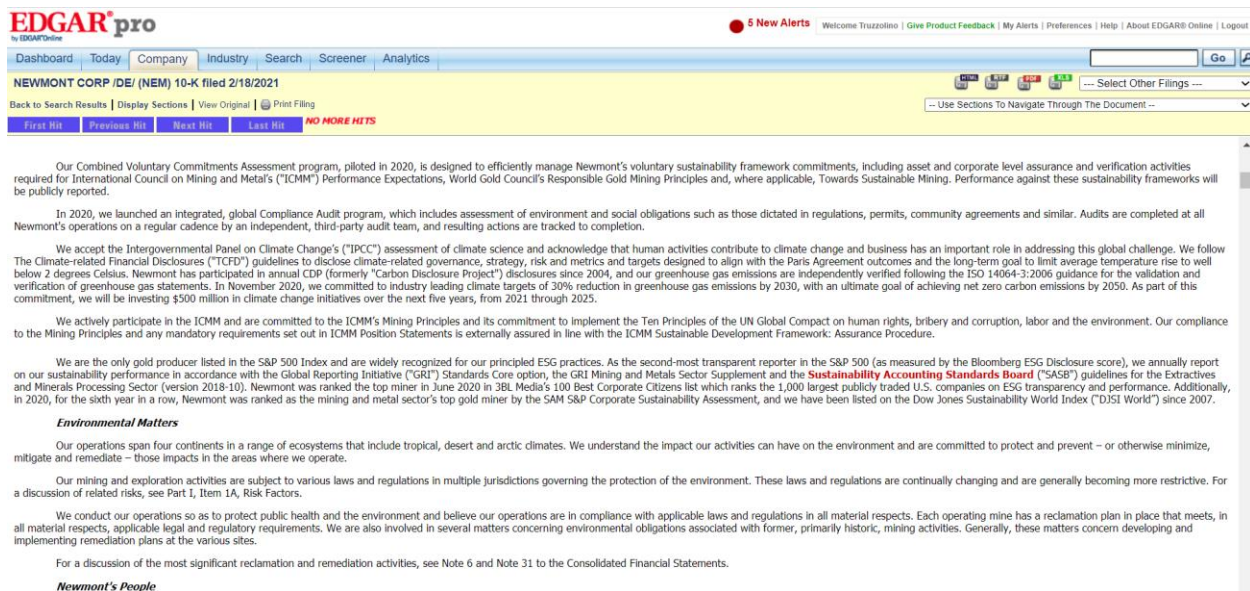
Registrant: Newmont Corp.

Ticker: NEM

Topic: Sustainability Accounting Standards Board (SASB)

Document: 10-K

FYE: 12/31/2020



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NEWMONT CORP /DE/ (NEM) 10-K filed 2/18/2021

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Our Combined Voluntary Commitments Assessment program, piloted in 2020, is designed to efficiently manage Newmont's voluntary sustainability framework commitments, including asset and corporate level assurance and verification activities required for International Council on Mining and Metals ("ICMM") Performance Expectations, World Gold Council's Responsible Gold Mining Principles and, where applicable, Towards Sustainable Mining. Performance against these sustainability frameworks will be publicly reported.

In 2020, we launched an integrated, global Compliance Audit program, which includes assessment of environment and social obligations such as those dictated in regulations, permits, community agreements and similar. Audits are completed at all Newmont's operations on a regular cadence by an independent, third-party audit team, and resulting actions are tracked to completion.

We accept the Intergovernmental Panel on Climate Change's ("IPCC") assessment of climate science and acknowledge that human activities contribute to climate change and business has an important role in addressing this global challenge. We follow the Climate-related Financial Disclosures ("TCFD") guidelines to disclose climate-related governance, strategy, risk and metrics and targets designed to align with the Paris Agreement outcomes and the long-term goal to limit average temperature rise to well below 2 degrees Celsius. Newmont has participated in annual CDP (formerly "Carbon Disclosure Project") disclosures since 2004, and our greenhouse gas emissions are independently verified following the ISO 14064-3:2006 guidance for the validation and verification of greenhouse gas statements. In November 2020, we committed to industry leading climate targets of 30% reduction in greenhouse gas emissions by 2030, with an ultimate goal of achieving net zero carbon emissions by 2050. As part of this commitment, we will be investing \$500 million in climate change initiatives over the next five years, from 2021 through 2025.

We actively participate in the ICMM and are committed to the ICMM's Mining Principles and its commitment to implement the Ten Principles of the UN Global Compact on human rights, bribery and corruption, labor and the environment. Our compliance to the Mining Principles and any mandatory requirements set out in ICMM Position Statements is externally assured in line with the ICMM Sustainable Development Framework: Assurance Procedure.

We are the only gold producer listed in the S&P 500 Index and are widely recognized for our principled ESG practices. As the second-most transparent reporter in the S&P 500 (as measured by the Bloomberg ESG Disclosure score), we annually report on our sustainability performance in accordance with the Global Reporting Initiative ("GRI") Standards Core option, the GRI Mining and Metals Sector Supplement and the Sustainability Accounting Standards Board ("SASB") guidelines for the Extractives and Minerals Processing Sector (version 2018-10). Newmont was ranked the top miner in June 2020 in 3BL Media's 100 Best Corporate Citizens list which ranks the 1,000 largest publicly traded U.S. companies on ESG transparency and performance. Additionally, in 2020, for the sixth year in a row, Newmont was ranked as the mining and metal sector's top gold miner by the SAM S&P Corporate Sustainability Assessment, and we have been listed on the Dow Jones Sustainability World Index ("DJSI World") since 2007.

Environmental Matters

Our operations span four continents in a range of ecosystems that include tropical, desert and arctic climates. We understand the impact our activities can have on the environment and are committed to protect and prevent – or otherwise minimize, mitigate and remediate – those impacts in the areas where we operate.

Our mining and exploration activities are subject to various laws and regulations in multiple jurisdictions governing the protection of the environment. These laws and regulations are continually changing and are generally becoming more restrictive. For a discussion of related risks, see Part I, Item 1A, Risk Factors.

We conduct our operations so as to protect public health and the environment and believe our operations are in compliance with applicable laws and regulations in all material respects. Each operating mine has a reclamation plan in place that meets, in all material respects, applicable legal and regulatory requirements. We are also involved in several matters concerning environmental obligations associated with former, primarily historic, mining activities. Generally, these matters concern developing and implementing remediation plans at the various sites.

For a discussion of the most significant reclamation and remediation activities, see Note 6 and Note 31 to the Consolidated Financial Statements.

Newmont's People

Excerpt for the Newmont Corp. 2021 10-K

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EXAMPLE # 2:

Registrant: Duke Realty Corp.

Ticker: DRE

Topic: Sustainability Accounting Standards Board

Document: 10-K

FYE: 12/31/2020

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DUKE REALTY CORP (DRE) 10-K filed 2/19/2021

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In October 2018, the **Sustainability Accounting Standards Board** issued the Real Estate Sustainability Accounting Standards. The standards are intended to provide a minimum set of sustainability metrics for disclosure in SEC filings, such as this Form 10-K. We understand the importance of reporting comparable, consistent and financially material sustainability metrics. Below is a chart showing our information for the applicable metrics.

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Topic	Accounting Metric	Code	Our Information
Energy Management	Description of how building energy management considerations are integrated into property investment analysis and operational strategy	IF-RE-130a.5	We integrate energy usage reduction measures on all new developments, incorporating LEED certification requirements and applicable aspects of our own sustainability policies programs. These measures include energy modeling, high efficiency equipment (HVAC and lighting), and climate zone appropriate design factors. We have an ongoing lighting retrofit program, replacing outdated light fixtures with LED high efficiency fixtures. In 2020 we partnered with solar developers to increase the number of buildings in our portfolio with rooftop solar panels.
Water Management	Description of water management risks and discussion of strategies and practices to mitigate those risks	IF-RE-140a.4	We integrate water reduction measures on all new developments and renovation, incorporating LEED certification or applicable aspects of our own sustainability policies programs. These measures include the use of WaterSense [®] fixtures for all domestic usage, xeriscaping to minimize or eliminate the need for irrigation, and water usage monitoring, where available and appropriate.
Climate Change Adaptation	Area of properties located in 100-year flood zones, by property subsector	IF-RE-450a.1	10.8 million square feet.

In January 2021, we issued \$450.0 million of senior unsecured notes with a stated interest rate of 1.75%, which will mature on February 1, 2031. These notes are our second green bond issuance with the first issuance completed in November 2019. The net proceeds will be used to finance future or refinance recently completed "eligible green projects". These projects may include green buildings, energy efficiency projects, sustainable water and wastewater

Excerpt for the Duke Realty Corp. 2021 10-K

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EXAMPLE # 3:

Registrant: Equinix Inc.

Ticker: EQIX

Topic: Sustainability Accounting Standards Board

Document: 10-K

FYE: 12/31/2020

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EQUINIX INC (EQIX) 10-K filed 2/19/2021

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Sustainability Accounting Standards Board ("SASB") Disclosures

SASB published the Sustainability Accounting Standard ("Standard") for the Real Estate Industry in October 2018. Equinix has aligned its SASB disclosures with the Real Estate Standard to enhance corporate disclosure around ESG performance. In our comprehensive disclosures in our annual Corporate Sustainability Report we also document our progress against metrics as outlined in other frameworks such as the Global Reporting Initiative ("GRI"), UN Sustainable Development Goals ("SDGs") and the Task Force on Climate-related Financial Disclosures ("TCFD"). The following tables detail our energy metrics, aligned with the SASB Real Estate Standard. We intend to expand our reporting around the Real Estate Standard in the future.

The following metrics represent Equinix's colocation and hyperscale (xScale™) data center facilities' performance in the calendar years specified. Energy, renewable energy and greenhouse gas emissions are independently assured to ISO 14064-3:2006 standards for the quantification and reporting of greenhouse gas emissions. Calendar year data for 2020 is expected to become available Q2 2021.

Energy Management: Energy Consumption

Year	Energy Consumption Data as a % of Floor Area	Total Energy Consumed by Portfolio Area with Data Coverage (MWh) ⁽¹⁾	Like-for-Like Change in Energy Consumption of Portfolio Area with Data Coverage (MWh) ⁽²⁾	Grid Electricity Consumption as a % of Energy Consumption	Energy Consumption from Renewable Sources ⁽³⁾ (kWh)	Renewable Energy as a % of Energy Consumption	Renewable Energy as a % of Electricity Consumption
2018 ⁽⁴⁾	99.9%	5,162,000	N/A	95.3%	4,669,000	91%	92%
2019 ⁽⁵⁾	94.9%	6,711,000	3.6%	94.4%	6,168,000	91%	91%

⁽¹⁾ The scope of energy consumed includes diesel, natural gas, purchased electricity, purchased chilled water and purchased electricity from fuel cells installed onsite. The only asset type included is data centers (Equinix's 2019 sustainability report also included offices and the Infomart at DA99). The coverage is Whole Building.

⁽²⁾ Like-for-like computed for stabilized asset list for the overlapping list of sites designated as stabilized in 2018 and 2019.

⁽³⁾ Excludes renewable energy supplied in the standard generation mix from local utilities. Includes renewable energy certificates (through VPPAs, bundled supplier agreements, green tariffs and unbundled purchases).

⁽⁴⁾ Excludes reseller sites (DA99, JK1, OS99, SH1).

⁽⁵⁾ 2018 portfolio coverage excludes xScale™ sites: PA6x, LD13x.

⁽⁶⁾ The 2019 10-K included recently constructed or acquired sites for which no utility data had been included within the greenhouse gas inventory boundary. This includes the following sites with no energy data reported within the SASB metrics for 2019: Data Centers: Asia-Pacific (ME2, SG4, SY5, TY11, SL1). Reseller sites are also excluded in the energy metrics (DA99, JK1, OS99, SH1). Equinix's AxTel Acquisition and Bell Acquisition sites from 2020 are also excluded.

⁽⁷⁾ 2019 portfolio coverage includes xScale™ sites: PA6x, LD13x.

Energy Management: Green Building Ratings

Equinix's environmental efforts aim to deliver meaningful and measurable progress against sustainability goals that positively impact its customers, partners, investors and employees. Our data centers are designed to take advantage of local environmental conditions and to maximize operational efficiency. Equinix evaluates cost-efficient opportunities to enhance energy efficiency and bring renewable energy to the site for existing or acquired sites.

Equinix is protecting our planet's resources through green data center innovations and building and operating energy-efficient data centers around the world. Equinix's Energy Efficiency Center of Excellence is driving a global approach to cooling its existing data centers more efficiently. The program engages customers to manage their implementations more sustainably at Equinix's facilities, leading to overall improved site efficiencies.

Excerpt for the Equinix Inc. 2021 10-K

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