DFINESG Regulatory Report

June 17, 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 Securities and Exchange Commission, (SEC) compliance filings.

- The SEC recently announced a "Request for Comment on Climate-risk Disclosure and ESG"
- The SEC is reviewing Climate and ESG disclosures to assess compliance and disclosure obligations
- The SEC Announces and Enforcement Task Force Focused on Climate and ESG

Are you keeping up with the evolution of Climate-risk and ESG disclosures filed with the SEC, by your peers and competitors, or industry leading corporations?

EDGAR Pro is the research and benchmarking platform designed to help you uncover intelligence from the rapidly evolving SEC filing landscape. This create an opportunity to analyze SEC disclosures on the evolving trends on climate and ESG reporting.

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 Board of Directors Oversight of ESG Disclosures are rapidly evolving as well as board oversight of ESG and Sustainability.
- The examples below provide insight into how corporations are disclosing Board oversight of ESG and Sustainability in their annual 10-K filings.

CM EXAMPLE # 1:

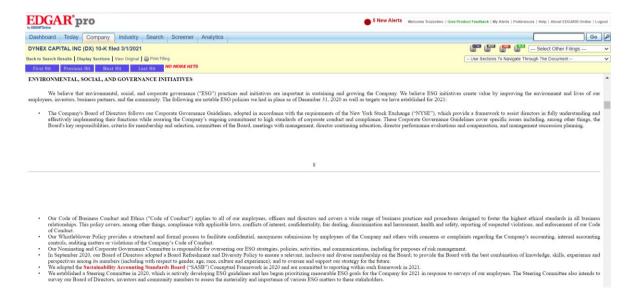
Registrant: DYNEX Capital Inc.

Ticker: DX

Topic: ESG - Board Oversight of ESG

Document: 10-K

FYE: 12/31/2020



Excerpt for the DYNEX Capital Inc. 2021 10-K

"Our Nominating and Corporate Governance Committee is responsible for overseeing our ESG strategies, policies, activities, and communications, including for purposes of risk management.

- In September 2020, our Board of Directors adopted a Board Refreshment and Diversity Policy to ensure a relevant, inclusive and diverse membership on the Board; to provide the Board with the best combination of knowledge, skills, experience and perspectives among its members (including with respect to gender, age, race, culture and experience); and to oversee and support our strategy for the future
- We adopted the Sustainability Accounting Standards Board ("SASB") Conceptual
 Framework in 2020 and are committed to reporting within such framework in 2021
- We established a Steering Committee in 2020, which is actively developing ESG
 guidelines and has begun prioritizing measurable ESG goals for the Company for 2021
 in response to surveys of our employees. The Steering Committee also intends to
 survey our Board of Directors, investors and community members to assess the
 materiality and importance of various ESG matters to these stakeholders."

EXAMPLE # 2:

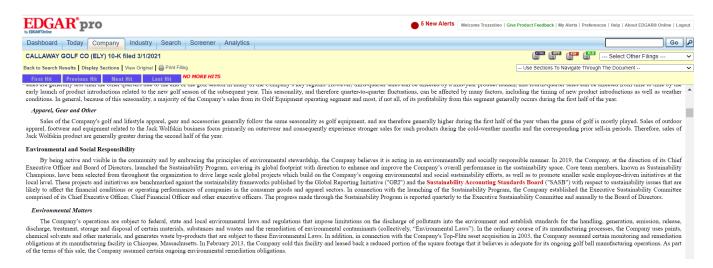
Registrant: Callaway Golf Co

Ticker: ELY

Topic: ESG -Board Oversight of ESG

Document: 10-K

FYE: 12/31/2020



Excerpt for the Callaway Golf Co 2021 10-K

"ENVIRONMENTAL AND SOCIAL RESPONSIBILITY

By being active and visible in the community and by embracing the principles of environmental stewardship, the Company believes it is acting in an environmentally and socially responsible manner. In 2019, the Company, at the direction of its Chief Executive Officer and Board of Directors, launched the Sustainability Program, covering its global footprint with direction to enhance and improve the Company's overall performance in the sustainability space. Core team members, known as Sustainability Champions, have been selected from throughout the organization to drive large scale global projects which build on the Company's ongoing environmental and social sustainability efforts, as well as to promote smaller scale employeedriven initiatives at the local level."

EXAMPLE # 3:

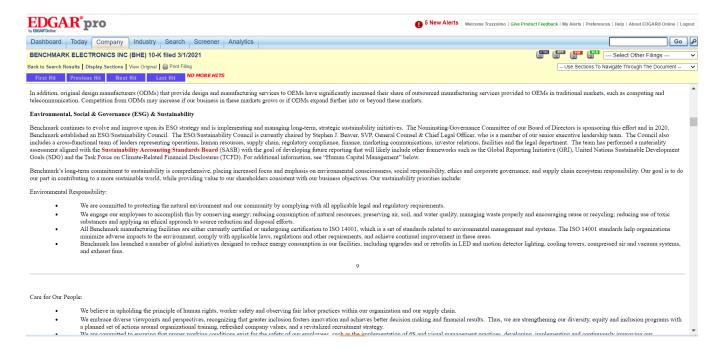
Registrant: Benchmark Electronics Inc.

Ticker: BHE

Topic: ESG - Board Oversight of ESG

Document: 10-K

FYE: 12/31/2020



Excerpt for the Benchmark Electronics Inc. 2021 10-K

The Nominating/Governance Committee of our Board of Directors is sponsoring this effort and in 2020, Benchmark established an ESG/Sustainability Council. The ESG/Sustainability Council is currently chaired by Stephen J. Beaver, SVP, General Counsel & Chief Legal Officer, who is a member of our senior executive leadership team. The Council also includes a cross-functional team of leaders representing operations, human resources, supply chain, regulatory compliance, finance, marketing communications, investor relations, facilities and the legal department. The team has performed a materiality assessment aligned with the Sustainability Accounting Standards Board (SASB) with the goal of developing future reporting that will likely include other frameworks such as the Global Reporting Initiative (GRI), United Nations Sustainable Development Goals (SDG) and the Task Force on Climate-Related Financial Disclosures (TCFD).

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