# **DFIN**SEC Filings Trends in ESG Disclosure

August 26, 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 HCM – Human Capital Management disclosures are evolving in support of the SEC Reg S-K Modernization Rule. In this update, we highlight innovative disclosure on Employee Turnover and Talent Management.

# **HCM EXAMPLE # 1:**

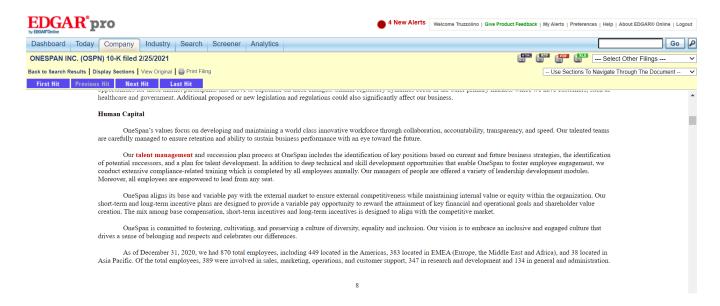
Registrant: OneSpan Inc.

Ticker: OSPN

Topic: Human Capital Management - Talent Management

Document: 10-K

**FYE:** 12/31/2020



Excerpt for the OneSpan Inc. 2021 10-K

"Our talent management and succession plan process at OneSpan includes the identification of key positions based on current and future business strategies, the identification of potential successors, and a plan for talent development. In addition to deep technical and skill development opportunities that enable OneSpan to foster employee engagement, we conduct extensive compliance-related training which is completed by all employees annually. Our managers of people are offered a variety of leadership development modules. Moreover, all employees are empowered to lead from any seat."

### HCM EXAMPLE # 2:

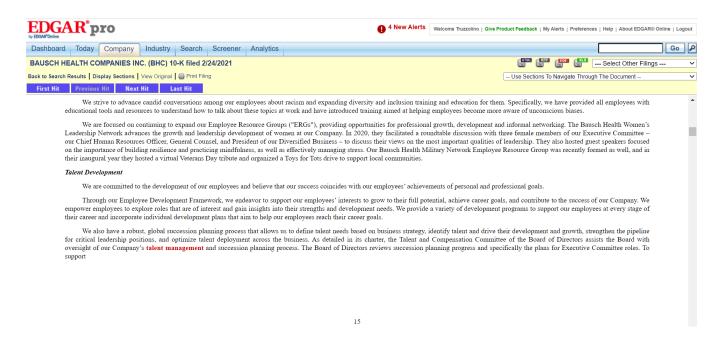
Registrant: Bausch Health Companies Inc.

Ticker: BKC

**Topic:** Talent and Compensation Committee of the Board of Directors

Document: 10-K

FYE: 12/31/2020



Excerpt for the Bausch Health Companies Inc. 2021 10-K

"As detailed in its charter, the Talent and Compensation Committee of the Board of Directors assists the Board with oversight of our Company's talent management and succession planning process. The Board of Directors reviews succession planning progress and specifically the plans for Executive Committee roles. To support this process, the Board interacts with leaders and managers throughout the organization during the year to get to know these employees and their work."

### HCM EXAMPLE # 3:

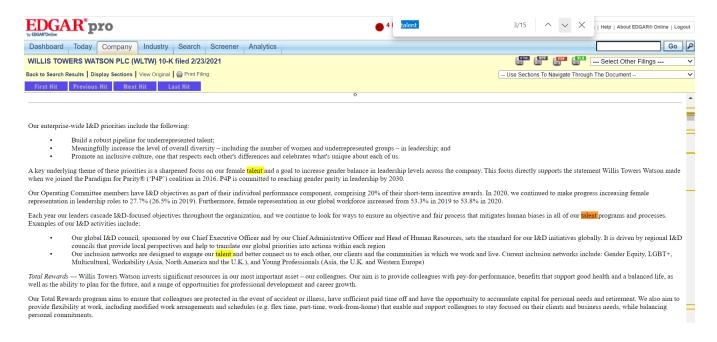
Registrant: Willis Towers Watson PLC

Ticker: WLTW

**Topic:** Human Capital Management – Talent Management Gender Pay Parity

Document: 10-K

FYE: 12/31/2020



### Excerpt for the Willis Towers Watson 2021 10-K

"A key underlying theme of these priorities is a sharpened focus on our female talent and a goal to increase gender balance in leadership levels across the company. This focus directly supports the statement Willis Towers Watson made when we joined the Paradigm for Parity® ('P4P') coalition in 2016. P4P is committed to reaching gender parity in leadership by 2030."

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