DFINSEC Filings Trends in ESG Disclosure

September 23, 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.

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:

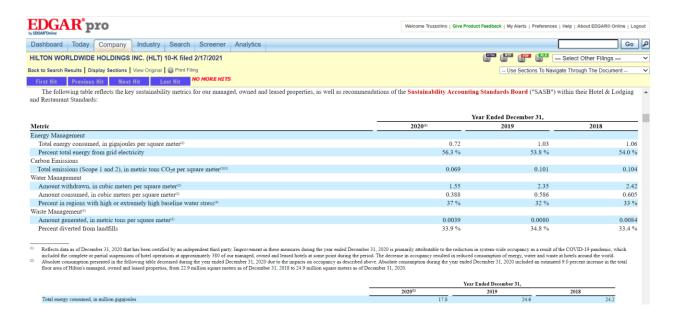
Registrant: Hilton Worldwide Holdings Inc.

Ticker: HLT

Topic: Sustainability Accounting Standards Board (SASB)

Document: 10-K

FYE: 12/31/2020



Excerpt for the Hilton Worldwide Holdings Inc., 2021 10-K

"The following table reflects the key sustainability metrics for our managed, owned and leased properties, as well as recommendations of the **Sustainability Accounting Standards Board** ("SASB") within their Hotel & Lodging and Restaurant Standards:"

EXAMPLE # 2:

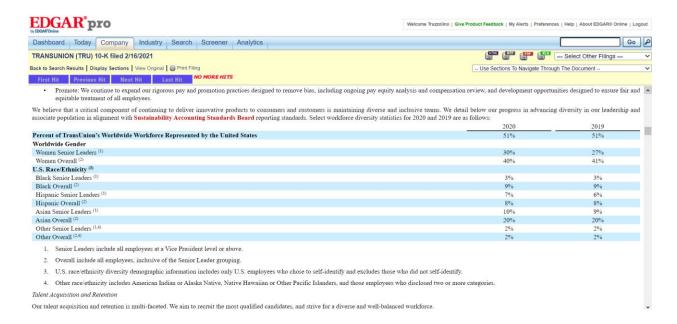
Registrant: TransUnion

Ticker: TRU

Topic: Sustainability Accounting Standards Board (SASB)

Document: 10-K

FYE: 12/31/2020



Excerpt for the TransUnion, 2021 10-K

"We believe that a critical component of continuing to deliver innovative products to consumers and customers is maintaining diverse and inclusive teams. We detail below our progress in advancing diversity in our leadership and associate population in alignment with **Sustainability Accounting Standards Board** reporting standards. Select workforce diversity statistics for 2020 and 2019 are as follows:"

EXAMPLE # 3:

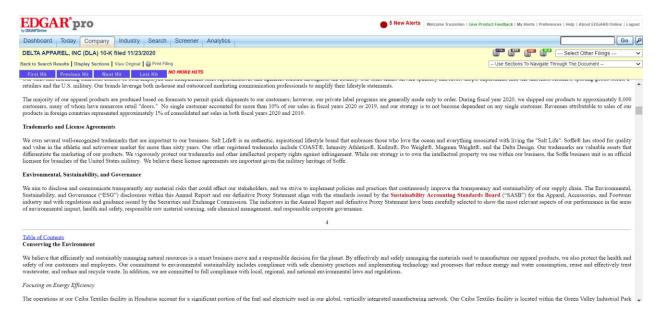
Registrant: Delta Apparel, Inc.

Ticker: DLA

Topic: Sustainability Accounting Standards Board (SASB)

Document: 10-K

FYE: 12/31/2020



Excerpt for the Delta Apparel, Inc., 2021 10-K

Environmental, Sustainability, and Governance

We aim to disclose and communicate transparently any material risks that could affect our stakeholders, and we strive to implement policies and practices that continuously improve the transparency and sustainability of our supply chain. The Environmental, Sustainability, and Governance ("ESG") disclosures within this Annual Report and our definitive Proxy Statement align with the standards issued by the **Sustainability Accounting Standards Board** ("SASB") for the Apparel, Accessories, and Footwear industry and with regulations and guidance issued by the Securities and Exchange Commission. The indicators in the Annual Report and definitive Proxy Statement have been carefully selected to show the most relevant aspects of our performance in the areas of environmental impact, health and safety, responsible raw material sourcing, safe chemical management, and responsible corporate governance.

RELY ON DFIN FOR CRITICAL ESG INTELLIGENCE:

Begin to customize your own search for emerging ESG disclosure trends, such as, Sustainability Accounting Standards Board, [SASB]; Task-force on Climate Related Financial Disclosure [TCFD], Human Capital Resources [HCM] and Diversity and Inclusion [D&I] and much more.

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