

**DFIN**  
SEC 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

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:

Metric	Year Ended December 31,		
	2020 <sup>(1)</sup>	2019	2018
<b>Energy Management</b>			
Total energy consumed, in gigajoules per square meter <sup>(2)</sup>	0.72	1.03	1.06
Percent total energy from grid electricity	56.3 %	53.8 %	54.0 %
<b>Carbon Emissions</b>			
Total emissions (Scope 1 and 2), in metric tons CO <sub>2</sub> e per square meter <sup>(2)(3)</sup>	0.069	0.101	0.104
<b>Water Management</b>			
Amount withdrawn, in cubic meters per square meter <sup>(2)</sup>	1.55	2.35	2.42
Amount consumed, in cubic meters per square meter <sup>(2)</sup>	0.388	0.586	0.605
Percent in regions with high or extremely high baseline water stress <sup>(4)</sup>	37 %	32 %	33 %
<b>Waste Management<sup>(5)</sup></b>			
Amount generated, in metric tons per square meter <sup>(2)</sup>	0.0039	0.0050	0.0054
Percent diverted from landfills	33.9 %	34.8 %	33.4 %

<sup>(1)</sup> Reflects data as of December 31, 2020 that has been certified by an independent third party. Improvement in these measures during the year ended December 31, 2020 is primarily attributable to the reduction in system-wide occupancy as a result of the COVID-19 pandemic, which included the complete or partial suspensions of hotel operations at approximately 380 of our managed, owned and leased hotels at some point during the period. The decrease in occupancy resulted in reduced consumption of energy, water and waste at hotels around the world.

<sup>(2)</sup> Absolute consumption presented in the following table decreased during the year ended December 31, 2020 due to the impacts on occupancy as described above. Absolute consumption during the year ended December 31, 2020 included an estimated 9.0 percent increase in the total floor area of Hilton's managed, owned and leased properties, from 22.9 million square meters as of December 31, 2018 to 24.9 million square meters as of December 31, 2020.

Total energy consumed, in million gigajoules	Year Ended December 31,		
	2020 <sup>(2)</sup>	2019	2018
	17.8	24.6	24.2

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

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TRANSUNION (TRU) 10-K filed 2/16/2021

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• Promote: We continue to expand our rigorous pay and promotion practices designed to remove bias, including ongoing pay equity analysis and compensation review, and development opportunities designed to ensure fair and equitable treatment of all employees.

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:

	2020	2019
<b>Percent of TransUnion's Worldwide Workforce Represented by the United States</b>	51%	51%
<b>Worldwide Gender</b>		
Women Senior Leaders <sup>(1)</sup>	30%	27%
Women Overall <sup>(2)</sup>	40%	41%
<b>U.S. Race/Ethnicity <sup>(3)</sup></b>		
Black Senior Leaders <sup>(1)</sup>	3%	3%
Black Overall <sup>(2)</sup>	9%	9%
Hispanic Senior Leaders <sup>(1)</sup>	7%	6%
Hispanic Overall <sup>(2)</sup>	8%	8%
Asian Senior Leaders <sup>(1)</sup>	10%	9%
Asian Overall <sup>(2)</sup>	20%	20%
Other Senior Leaders <sup>(1,4)</sup>	2%	2%
Other Overall <sup>(2,4)</sup>	2%	2%

1. Senior Leaders include all employees at a Vice President level or above.  
2. Overall include all employees, inclusive of the Senior Leader grouping.  
3. U.S. race/ethnicity diversity demographic information includes only U.S. employees who chose to self-identify and excludes those who did not self-identify.  
4. Other race/ethnicity includes American Indian or Alaska Native, Native Hawaiian or Other Pacific Islanders, and those employees who disclosed two or more categories.

*Talent Acquisition and Retention*

Our talent acquisition and retention is multi-faceted. We aim to recruit the most qualified candidates, and strive for a diverse and well-balanced workforce.

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

The screenshot shows the EDGAR Pro interface for Delta Apparel, Inc. (DLA) 10-K filed on 11/23/2020. The page includes a navigation bar with tabs for Dashboard, Today, Company, Industry, Search, Screener, and Analytics. Below the navigation, there are search results and a table of contents. The main content area displays the beginning of the 'Environmental, Sustainability, and Governance' section, which discusses the company's commitment to environmental sustainability and its alignment with the Sustainability Accounting Standards Board (SASB) standards.

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DELTA APPAREL, INC (DLA) 10-K filed 11/23/2020

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The majority of our apparel products are produced based on forecasts to permit quick shipments to our customers; however, our private label programs are generally made only to order. During fiscal year 2020, we shipped our products to approximately 8,000 customers, many of whom have numerous retail "doors." No single customer accounted for more than 10% of our sales in fiscal years 2020 or 2019, and our strategy is to not become dependent on any single customer. Revenues attributable to sales of our products in foreign countries represented approximately 1% of consolidated net sales in both fiscal years 2020 and 2019.

**Trademarks and License Agreements**

We own several well-recognized trademarks that are important to our business. Salt Life® is an authentic, aspirational lifestyle brand that embraces those who love the ocean and everything associated with living the "Salt Life". Soffe® has stood for quality and value in the athletic and activewear market for more than sixty years. Our other registered trademarks include COAST®, Intensity Athletics®, Kodzu®, Pro Weight®, Magnum Weight®, and the Delta Design. Our trademarks are valuable assets that differentiate the marketing of our products. We vigorously protect our trademarks and other intellectual property rights against infringement. While our strategy is to own the intellectual property we use within our business, the Soffe business unit is an official licensee for branches of the United States military. We believe these license agreements are important given the military heritage of Soffe.

**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.

4

[Table of Contents](#)

**Conserving the Environment**

We believe that efficiently and sustainably managing natural resources is a smart business move and a responsible decision for the planet. By effectively and safely managing the materials used to manufacture our apparel products, we also protect the health and safety of our customers and employees. Our commitment to environmental sustainability includes compliance with safe chemistry practices and implementing technology and processes that reduce energy and water consumption, reuse and effectively treat wastewater, and reduce and recycle waste. In addition, we are committed to full compliance with local, regional, and national environmental laws and regulations.

*Focusing on Energy Efficiency*

The operations at our Ceiba Textiles facility in Honduras account for a significant portion of the fuel and electricity used in our global, vertically integrated manufacturing network. Our Ceiba Textiles facility is located within the Green Valley Industrial Park.

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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