

DFIN SEC Filings - Trends in ESG Disclosure

October 28, 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.

EXAMPLE # 1:

Registrant: Washington Prime Group Inc.

Ticker: WPG

Topic: ESG – Board Oversight of ESG

Document: 10-K

FYE: 12/31/2020

The Board of Directors' **Sustainability Committee**, as well as our internal, interdisciplinary ESG Executive Steering Committee and ESG Task Force, work together to make continuous enterprise-wide progress on our ESG objectives. While 2020 has provided for challenges due to the COVID-19 global pandemic, the Company executed the following key achievements:

- Completed an ESG materiality assessment to determine key areas of focus including sustainable infrastructure, diversity and inclusion, business ethics, resource management, climate change and engaging with tenants and suppliers on sustainability. The cross functional ESG Task Force collaborates on agreed upon actions to improve our systems and performance in key areas;
- Partnered with Electrify America and Tesla and installed nearly 200 electronic charging stations at 13 property locations, with an additional 75 to 100 charging stations in progress;
- Completed the installation an approximately 1,300 kilowatt ("kW") rooftop solar system at Weberstown Mall, located in Stockton, California. When considering the existing approximately 1,100 kW rooftop solar system at Jefferson Valley Mall, located in Yorktown Heights, New York, we expect to generate more than 2.5 million kW hours of green energy per year, or the lifetime equivalent of eliminating more than 80,000 barrels of oil;
- Completed Light Emitting Diode ("LED") retrofit projects at certain properties, earning recognition from Big Shine Energy, a supplier of energy efficient LED and HVAC services, as a recipient of their 2020 Sustainability Award;
- Launched an ESG microsite (www.washingtonprime.com/esg);
- Navigated the complex process of reopening our properties and staying open during the COVID-19 pandemic, prioritizing the safety of our guests, tenants and colleagues; in accordance with Centers for Disease Control ("CDC") guidelines, interior high touchpoint areas are frequently disinfected using EPA-approved sanitation chemicals and efforts allow for enhanced workspace cleaning; through on-site signage, digital communications, and active and ongoing encouragement by property security teams, we established our COVID-19 Code of Conduct and continue to remind our guests to self-screen before visiting our shopping centers and retail town centers, wear CDC-recommended facial coverings, and maintain six feet of distance;
- Established our WPG Cares initiative, where local management teams embrace their roles as community ambassadors and work with local organizations to transform our retail town centers into spaces for social good, completing over 1,000 community goodwill efforts, including serving as distribution centers for personal protective equipment and medical supplies, hosting COVID-19 testing sites, providing space for food drives and meal distribution services, hosting blood drives, providing a socially distant location for voter registration, serving as COVID-19 vaccination sites and much more;
- Established our Open for Small Business initiative, in conjunction with the Institute for Justice Clinic on Entrepreneurship and members of the University of Chicago faculty, to address some of the most pressing needs of small businesses as they navigate the COVID-19 global pandemic, including through the development of a standardized lease modification template;
- Provided approximately \$7.0 million in rent subsidies to small businesses, including approximately \$4.5 million in economic relief to minority owned small businesses, approximately \$0.6 million in tenant allowances on new local and temporary deals, and approximately \$0.5 million in emergency capital for existing local and regional tenants; as well as hosting more than 30 complimentary webinars which provide valuable resources and insights to small businesses;
- Established Retail To-Go to enable our tenants to continue doing business and stay connected with guests during the COVID-19 pandemic; we continue to support our retailers, restaurants and guests through Retail To-Go, where shoppers can make an order at participating businesses and then arrange for pick up at designated curbside locations; Retail To-Go continues to provide a contactless and convenient way for guests to shop at our shopping centers and retail town centers;

Excerpt for the Washington Prime Group Inc., 2021 10-K

"The Board of Directors' **Sustainability Committee**, as well as our internal, interdisciplinary ESG Executive Steering Committee and ESG Task Force, work together to make continuous enterprise-wide progress on our ESG objectives. While 2020 has provided for challenges due to the COVID-19 global pandemic, the Company executed the following key achievements:

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- Partnered with Electrify America and Tesla and installed nearly 200 electronic charging stations at 13 property locations, with an additional 75 to 100 charging stations in progress;

EXAMPLE # 2:

Registrant: Dupont De Nemours, Inc.

Ticker: DD

Topic: ESG -Board Oversight of ESG

Document: 10-K

FYE: 12/31/2020

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DUPONT DE NEMOURS, INC. (DD) 10-K filed 2/12/2021

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as employees' autonomy, an enterprise-wide engagement survey is conducted, which provides insight into employee morale and aspects of workplace culture like core values, communication and employee development.

The Company is committed to creating innovative talent-management opportunities that are aligned to the strategic needs of its workforce. Learning is a continual process, and the Company offers a diverse set of training, education, and development opportunities, both formally and informally, throughout the year. Each segment within the Company has ongoing training programs that are designed specifically to maximize the performance of its employees in meeting business objectives, including better health and safety outcomes. All employees take part in a mix of on-the-job training and appropriate learning and training opportunities focusing on topics that are the most critical and relevant to each employees' job function.

The Company believes that diversity and inclusion is central to high employee engagement and seeks to foster an environment where employees can bring their authentic selves to work each day. The more perspectives there are, the more ideas that can be generated, which makes diversity, equity, and inclusion ("DE&I") a driver of innovation, and therefore, integral to the Company's success. The Company's employee-led Employee Resource Groups ("ERGs") help cultivate a culture of acceptance where employees feel not only accepted, but celebrated, at every level. As of December 31, 2020, the Company had eight ERGs - DuPont Corporate Black Employees Network, DuPont Asian Group, DuPont Pride Network, DuPont Latin Network, DuPont Women's Network, DuPont Veterans Network, DuPont Early Career Network, and DuPont Persons with Disabilities and Allies. Each group is actively sponsored by senior leadership, helping model and promote inclusive values and behaviors. The Company also offers DE&I tools and resources to educate managers and employees in how to utilize diversity as a resource and establish more inclusive work environments. These resources include unconscious bias workshops, networking and mentoring practices, and opportunities for participation in external conferences and events, among others.

The Company's success also depends on the well-being of employees, including physical, mental and intellectual health. All employees have the support of the Company's Integrated Health Services ("IHS") teams, which provides onsite and intranet-based services to support and monitor the health and welfare of employees. The Company's larger manufacturing and research sites have onsite clinics where employees can get occupational care, first aid treatment, travel vaccinations, and referrals for off-site medical care. The Company continuously strives for zero workplace injuries, occupational illnesses and incidents. The Company's safety metrics are measured against this goal at least quarterly, and the Company's Environmental, Health, Safety & Sustainability Committee is charged with driving improvements in the Company's health and safety practices. IHS also

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assesses health risks across DuPont to find out which health concerns are most important to our employees, and conducts medical surveillance exams based on occupational risks and regulatory compliance priorities flagged by the Company's Environment, Health and Safety team.

In response to the COVID-19 pandemic, the Company has corporate, regional and local crisis management teams in place actively monitoring, preparing and managing the Company's response. The Company has implemented safety plans and protocols based on World Health Organization and Centers for Disease Control guidelines. This includes issuing health and safety guidance for sites that have remained open during the pandemic, and encouraging employees to work remotely, when possible.

As of December 31, 2020, the Company had employed approximately 34,000 people worldwide. Approximately 25 percent of employees were in Asia Pacific, 28 percent were in the EMEA, 5 percent were in Latin America, and 42 percent were in the U.S and Canada. Within the United States, about 7,500 employees were in non-exempt or hourly-rate positions.

Excerpt for the Dupont De Nemours, Inc. 2021 10-K

"The Company continuously strives for zero workplace injuries, occupational illnesses and incidents. The Company's safety metrics are measured against this goal at least quarterly, and the Company's Environmental, Health, Safety & Sustainability Committee is charged with driving improvements in the Company's health and safety practices. IHS also assesses health risks across DuPont to find out which health concerns are most important to our employees, and conducts medical surveillance exams based on occupational risks and regulatory compliance priorities flagged by the Company's Environment, Health and Safety team."

EXAMPLE # 3:

Registrant: Weatherford International PLC

Ticker: WFTLF

Topic: ESG – Board Oversight of ESG

Document: 10-K

FYE: 01/30/20

AUDIT COMMITTEE	COMPENSATION AND HUMAN RESOURCES COMMITTEE	NOMINATING AND GOVERNANCE COMMITTEE	SAFETY, ENVIRONMENT AND SUSTAINABILITY COMMITTEE
Members: Mr. Duster, Mr. Goldman (Vice Chair), Mr. Sledge (Chair)	Members: Mr. Duster (Chair), Mr. Goldman, Ms. Mutschler	Members: Mr. Duster, Mr. Goldman (Chair), Ms. Mutschler	Members: Ms. Mutschler (Chair), Mr. Saligram, Mr. Sledge
Primary Responsibilities: <ul style="list-style-type: none">• Overseeing the integrity of our financial reporting process and systems of internal accounting and financial controls;• reviewing our financial statements;• overseeing our compliance with legal and regulatory requirements;• authorizing and being responsible for the appointment, compensation, retention, and oversight of our independent auditor;• overseeing our independent auditor's qualifications and	Primary Responsibilities: <ul style="list-style-type: none">• Monitoring and reviewing the Company's overall compensation and benefits program design to ensure program discourages excess risk taking;• assessing compensation program's continued competitiveness and consistency with compensation philosophy, corporate strategy and objectives;• reviewing and approving corporate goals and objectives;• reviewing, with the CEO, and approving each	Primary Responsibilities: <ul style="list-style-type: none">• Identifying individuals qualified to serve as Board members;• recommending director nominees for each annual general meeting of shareholders (an "Annual General Meeting"), to fill any vacancies, and recommending directors for each committee;• reviewing and recommending changes to the Company's Corporate Governance Principles for Board approval;• overseeing the Board in its annual review of the Board's	Primary Responsibilities: <ul style="list-style-type: none">• Reviewing the Company's policies relating to quality, health, safety, security, environmental ("QHSE") stewardship, and corporate responsibility, including sustainability, socially responsible engagement, security, ethics and quality assurance and overseeing adherence and enforcement of these policies and related programs;• overseeing the Company's initiatives to promote safety awareness among all employees;• reviewing strategy and resources of the Company's

Excerpt for the Weatherford International PLC., 2021 10-K

"Board and Board Committees

The Board directs and oversees the management of the business and affairs of the Company and serves as the ultimate decision-making body of the Company, except for those matters reserved to our shareholders. The Board oversees the Weatherford management team, to whom it has delegated responsibility for the Company's day-to-day operations. While the Board's oversight role is very broad and may concentrate on different areas from time to time, its primary areas of focus are strategy, oversight, governance and compliance, as well as assessing management and making changes as circumstances warrant. In many of these areas, significant responsibilities are delegated to the Board's Committees, which in turn are responsible for reporting to the Board on their activities and actions. Our Board has established the following committees: Audit; Compensation and Human Resources; Nominating and Governance; and Safety, Environment and Sustainability, all of which are further described below. The members of each Committee listed below are as of the date of this Amendment."

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