

DFIN
SEC Filings -
Trends in ESG Disclosure

October 7, 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 – 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: Kimco Realty Corp.

Ticker: KIM

Topic: Sustainability Accounting Standards Board (SASB)

Document: 10-K

FYE: 12/31/2020

The Company has established five ESG Program Pillars and the corresponding objectives:

Communicate Openly with Our Stakeholders Maintain regular engagement with key stakeholder audiences, reporting accurate information on issues of relevance to those audiences	<ul style="list-style-type: none">Regularly engage with key stakeholders and annually report relevant ESG information in alignment with leading disclosure standards
Embrace the Future of Retail Foster a sense of place at our shopping centers, creating people-centered properties that are more convenient and accessible	<ul style="list-style-type: none">Construct or entitle at least 10,000 residential units by 2025, as part of our effort to create quality mixed-use live-work-play environmentsEstablish Curbside Pickup infrastructure at 100% of Kimco-controlled parking areas by 2025Establish dedicated space for the activation of outside common areas at 20% of properties by 2025Establish low-carbon transportation infrastructure at 25% of properties by 2025
Engage Our Tenants and Communities Help our tenants succeed and be a positive presence in the communities where we operate and live	<ul style="list-style-type: none">Maintain an average tenant satisfaction rate of at least 80%Give \$1.0 million annually in cash and in-kind contributions to support small businesses and charitable causes in the communities in which we operate
Lead in Operations and Resiliency Maximize efficiency of operations and protect our assets from disruption by climate, security and other disruptions	<ul style="list-style-type: none">Invest \$500.0 million in eligible Green Bond projects by 2030Reduce Scope 1 and 2 GHG emissions by 30% from 2018 to 2030 and achieve net zero by 2050. Partner with tenants to quantify and reduce emissions, establishing a Scope 3 goal by 2025Improve common area water efficiency at properties by 20% by 2025Achieve 50% waste diversion rate for waste-to-landfill in our corporate offices by 2025Establish a comprehensive Vendor Business Practices Policy and expand supply chain reporting
Foster an Engaged, Inclusive and Ethical Team Cultivate high levels of employee	<ul style="list-style-type: none">Maintain an average employee satisfaction rate of at least 90%Increase the proportion of diverse employees in management to 60% by 2030, by developing programs to recruit, develop and retain diverse talent and promoting a culture of inclusionProvide 100% of employees with individual development opportunities and maintain a voluntary turnover rate

Excerpt for the Kimco Realty Corp. 2021 10-K

The Company is committed to best-in-class ESG disclosure, and has aligned its annual reporting with standards from the Global Reporting Initiative (“GRI”), **Sustainability Accounting Standards Board** (“SASB”) and Task Force on Climate-Related Financial Disclosures (“TCFD”). Additional ESG information of relevance to stakeholders can be found on the Company’s website in the Corporate Responsibility Report. This report, which is based on the GRI standard, summarizes the Company's environmental and social performance.

EXAMPLE # 2:

Registrant: Omnicell, Inc

Ticker: OMCL

Topic: Sustainability Accounting Standards Board

Document: 10-K

FYE: 12/31/2020

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OMNICELL, INC (OMCL) 10-K filed 2/24/2021

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A Better Way: Omnicell's Strategic Approach to Corporate Responsibility

ENVIRONMENT: INNOVATING FOR ENERGY EFFICIENCY	SOCIAL: EVERY VOICE COUNTS	GOVERNANCE: ACTING WITH INTEGRITY
<ul style="list-style-type: none">We design our products to be energy efficient.Currently working with the EPA to receive Energy Star certification for our products.Headquarters is LEED Platinum certified and includes a 751 kW solar array.	<ul style="list-style-type: none">77% employee satisfaction score (ahead of 73% average score of similarly-sized companies identified by Glassdoor).Established head of Diversity & Inclusion in 2020 and Diversity Governance body that will help define and advance our strategy in 2021.Risk-based supplier management, auditing and oversight to help ensure responsible sourcing.	<ul style="list-style-type: none">Robust business ethics oversight and compliance.All of our manufacturing facilities are ISO quality certified and audited.Robust cybersecurity and data privacy programs.The Board of Directors' Governance Committee is responsible for ESG, including oversight of setting targets and measuring outcomes.

Recently published initial ESG disclosure and performance information, aligned to SASB, TCFD, GRI guidelines, first Corporate Responsibility Report expected to come in spring 2021

Industry Background and Market

We believe our solutions support the vision for the fully autonomous pharmacy and are strongly aligned with trends in the healthcare market, and well positioned to address the evolving needs of healthcare institutions.

Excerpt for the Omnicell, Inc. 2021 10-K

Environmental, Social, and Governance Initiatives

We view Omnicell as a company with a social mission: Our focus on reinventing the pharmacy care delivery model is designed to dramatically improve health outcomes and lower healthcare costs. Our teams are motivated by knowing that our work to improve medication management has a tangible, real-world impact on healthcare workers, patients, and communities.

We recognize that we are accountable not only to our customers and shareholders, but also to the global community. In December 2020, we published initial ESG disclosure and performance information, aligned to **Sustainability Accounting Standards Board**, Task Force on Climate-related Financial Disclosures, and Global Reporting Initiative guidelines. We are focused on innovating to drive sustainability across our business; ethically and responsibly sourcing materials by adhering to internationally-recognized Organization for Economic Co-operation and Development guidance; and elevating our diversity and inclusion initiatives.

EXAMPLE # 3:

Registrant: Host Hotels & Resorts Inc.

Ticker: HST

Topic: Sustainability Accounting Standards Board

Document: 10-K

FYE: 12/31/2020

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HOST HOTELS & RESORTS, INC. (HST) 10-K filed 2/25/2021

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• *Social Responsibility:* We are committed to advancing health, well-being and opportunity for all of our stakeholders, including investors, employees, partners and communities.

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• *Governance:* Our responsible investment strategies are guided by executive and board-level oversight, our EPIC values and ethical standards, and a disciplined approach to risk management and sustainable value creation.

The Real Estate Sustainability Accounting Standard issued by the **Sustainability Accounting Standards Board** ("SASB") outlines the disclosure topics and accounting metrics for the real estate industry. The energy and water management metrics that best correlate with our industry include total energy consumed ("Total Energy Consumption") and total water withdrawn ("Total Water Consumption"). The energy and water data we use is collected and reviewed by third-parties who compile the data from property utility statements.

Beginning in 2015, we contracted with a third-party to provide further verification of our energy and water consumption data. The charts below detail our Total Energy Consumption and Total Water Consumption for 2017 through 2019, the last three fiscal years for which data is available⁽¹⁾:

Energy

Year	Total Energy Consumption (Megawatt Hours)
2017	1,350,000
2018	1,350,000
2019	1,250,000

Water

Year	Total Water Consumption (Gallons in Liters)
2017	2,600,000
2018	2,700,000
2019	2,650,000

⁽¹⁾ Energy and water metrics relate to our consolidated hotels owned for the entire year presented.

Our expanded and interactive 2020 Corporate Responsibility Report, which details our commitment to corporate responsibility along with our results, performance and progress, including full SASB disclosure, was issued in October 2020.

Excerpt for the Host Hotels & Resorts Inc. 2021 10-K

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