

How companies are designing and implementing their reopening strategies in accordance with their ESG and risk management priorities.

COVID-19 ESG DISCLOSURE

This document contains recommendations and factors to consider to align the process of *returning to the workplace* with a company's ESG reporting priorities. These recommendations seek to ensure that a company's efforts are tied directly to its health, safety and sustainability metrics.

In the time of COVID-19, companies continue to prioritize their ESG and sustainability programs, recognizing the contribution these efforts have on resiliency and competitiveness.

The factors listed in the matrix are broken into "E" "S" and "G" categories to facilitate the reporting of these metrics.

KEY CONSIDERATIONS



Verify state and local guidelines regarding reopening to ensure timelines are compliant.



Establish an internal working group to determine what's best for your company, employees and contractors. This should be crossfunctional and cross-geographical in representation.



Consult legal experts or internal 'legal team' to fully understand the implications of the company's reopening plan.



Design a reopening plan that recognizes the individual needs and concerns of the workforce.



Create a communications strategy to articulate the plan *clearly* to all employees and contractors and provide mechanism for feedback.



Track key metrics (see next slide) for ESG-aligned disclosure and reporting.

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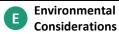
Corporate / Enterprise

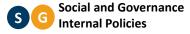
Geographical Divisions (Dom/Intl)

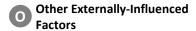
Internal Departments or Individual Stores

Employees /
Contractors

	Basic Infection Prevention Measures High/ Medium/ Low Risk Exposure Jobs Cyber Risks and Systems Consistent Leadership Communication	Financial Standing Liability Protections
	Testing & Wellness Checks* ID & Response to Sick People Training—Basic Infection Prevention Remote vs. Mandated On-Site Working Essential vs. Non-Essential Travel Visitor Policies	Government or Airline Travel Restrictions
Office Management of Hazardous Waste Access to Water – Washing Hands	PPE Availability Cadence of Cleaning and Disinfecting Client and Customer Interactions Workplace Flexibilities: Telecommuting, Hours Worked Admin: Alternating Days / Shifts	Position / Job Demand and Need Building Engineering Health Contro (owned by building)
Individual Management of Own Medical Waste	Individual Risk Factors – Age, Medical Conditions, Pregnancy Individual Accountability – Health and Safety Monitoring and Reporting	Childcare / School Re-Openings Personal Health Concerns Access to Transportation









APPENDIX

ESG-Aligned Reporting Matrix Definitions

- Basic Infection Prevention: face mask, 6 ft. distancing, hand washing, stay home if sick, coughing etiquette, waste receptacles
- Engineering Controls: air filters, physical barriers, soap dispensers

Source: OSHA: https://www.osha.gov/Publications/OSHA3990.pdf

Assumptions

*Testing and Wellness Checks: Assumes testing is available and companies develop employee/contractor testing policies.

