# CORNERSTONE

# ESG-Aligned Reopening Strategies

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 cross-functional 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.

# ESG-ALIGNED REPORTING

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

**(E) Environmental Considerations**

**(S) (G) Social and Governance Internal Policies**

**(O) Other Externally-Influenced Factors**

Sources of ESG Reporting

# 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.