

The **WALT DISNEY** Company

2022  
CORPORATE SOCIAL  
RESPONSIBILITY REPORT

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# Sustainability Accounting Standards Board (SASB) Index





## SASB INDEX

The [Sustainability Accounting Standards Board \(SASB\) Standards](#), now part of the International Financial Reporting Standards (IFRS) Foundation, is a set of standards to guide the disclosure of sustainability information by companies to their investors. The following index maps our disclosures to certain SASB indicators. Given our broad array of businesses that span multiple industries around the globe, we have focused this year’s reporting on the recommended indicators for the “Media & Entertainment” and “Internet Media & Services” industries. Where relevant, we also highlight select information relevant to the “Leisure Facilities,” “Hotels & Lodging,” “Restaurants,” “Cruise Lines,” “Apparel, Accessories, and Footwear,” and “Toys & Sporting Goods” industries. As our businesses continue to grow and evolve, we expect to advance and refine our disclosures over time. Metrics and disclosures are reported on an enterprise-wide level, unless otherwise indicated.



TOPIC	ACCOUNTING METRIC(S)	LOCATION/RESPONSE	SASB CODE
<b>GREENHOUSE GAS EMISSIONS</b>	Gross Global Scope 1 emissions	• <a href="#">Fiscal 2022 Data Table &amp; Data Table Footnotes</a> , pp. 81, 87, 88	TR-CL-110a.1
	Discussion of long-term and short-term strategy or plan to manage Scope 1 emissions, emission reduction targets, and an analysis of performance against those targets	• <a href="#">2030 Environmental Goals White Paper</a> • <a href="#">2022 CDP Climate Change Survey Response</a>	TR-CL-110a.2
<b>ENERGY MANAGEMENT</b>	(1) Total energy consumed, (2) percentage grid electricity, and (3) percentage renewable	• (1, 2, 3) <a href="#">Fiscal 2022 Data Table &amp; Data Table Footnotes</a> , pp. 82, 87	TC-IM-130a.1; SV-LF-130a.1; SV-HL-130a.1; FB-RN-130a.1
<b>WATER MANAGEMENT</b>	(1) Total water withdrawn, and (2) total water consumed, percentage of each in regions with High or Extremely High Baseline Water Stress	• (1, 2) <a href="#">Fiscal 2022 Data Table &amp; Data Table Footnotes</a> , pp. 82, 88 • We are disclosing the total potable water consumption and total non-potable water consumption at this time and will assess the expansion of our disclosures in future reporting.	TC-IM-130a.2; SV-HL-140a.1; FB-RN-140a.1
<b>WASTE MANAGEMENT</b>	(1) Total amount of waste, (2) percentage food waste, and (3) percentage diverted	• (1, 3) <a href="#">Fiscal 2022 Data Table &amp; Data Table Footnotes</a> , pp. 82, 87, 88 • (2) Not reported	FB-RN-150a.1

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TOPIC	ACCOUNTING METRIC(S)	LOCATION/RESPONSE	SASB CODE
<b>LABOR CONDITIONS IN THE SUPPLY CHAIN</b>	Percentage of (1) Tier 1 supplier facilities and (2) supplier facilities beyond Tier 1 that have been audited to a labor code of conduct, and (3) percentage of total audits conducted by a third-party auditor	<ul style="list-style-type: none"> <li>• (1) <a href="#">Fiscal 2022 Data Table &amp; Data Table Footnotes</a>, pp. 86, 88</li> <li>• (2) Not reported</li> <li>• (3) Percentage of Tier 1 audits conducted by a third-party auditor provided in <a href="#">Fiscal 2022 Data Table &amp; Data Table Footnotes</a>, pp. 86, 88</li> </ul>	CG-AA-430b.1; CG-TS-430a.1
	Priority nonconformance rate and associated corrective action rate for suppliers' labor code of conduct audits	<ul style="list-style-type: none"> <li>• Priority nonconformance rate was 9%</li> <li>• Priority nonconformance rate is defined as the percentage of audits with findings where facilities failed to meet TWDC Minimum Compliance Standards. For more information, see the <a href="#">ILS Program Manual</a>.</li> <li>• Corrective action rate was 94%</li> <li>• See <a href="#">ILS Program Manual</a> for more information about expectations and timelines for corrective action.</li> </ul>	CG-AA-430b.2; CG-TS-430a.2
	Description of the greatest (1) labor and (2) environmental, health, and safety risks in the supply chain	<ul style="list-style-type: none"> <li>• (1, 2) Supply chain assessments identify the most common risks to be in the areas of health and safety, overtime hours, and social benefits; see <a href="#">Fiscal 2022 Data Table &amp; Data Table Footnotes</a>, p. 86. We understand that supply chain assessments may not fully capture some underreported issues, including such issues as sexual harassment, forced labor, and interference with freedom of association. We continue to explore additional methods for gaining such visibility. Our supply chain policy commitments are described in our <a href="#">ILS Program Manual</a>, <a href="#">Human Rights Policy</a>, <a href="#">Conflict Minerals Policy</a>, <a href="#">California Transparency in Supply Chains Act</a>, <a href="#">UK Modern Slavery Act</a>, and <a href="#">Paper Sourcing and Use Policy</a>.</li> </ul>	CG-AA-430b.3
<b>WORKFORCE DIVERSITY</b>	Programs and policies for fostering equitable employee representation across global operations	<ul style="list-style-type: none"> <li>• <a href="#">World of Belonging</a>, pp. 15–20, 28</li> <li>• <a href="#">Fiscal 2022 Data Table &amp; Data Table Footnotes</a>, pp. 84, 85, 88</li> <li>• <a href="#">Standards of Business Conduct</a>, p. 10</li> <li>• <a href="#">Reimagine Tomorrow</a> digital destination</li> </ul>	SV-ME-260a.1
	Percentage of gender and racial/ethnic group representation for (1) management, (2) professionals, and (3) all other employees	<ul style="list-style-type: none"> <li>• (1, 2, 3) <a href="#">Fiscal 2022 Data Table &amp; Data Table Footnotes</a>, pp. 84, 85, 88</li> <li>• <a href="#">Reimagine Tomorrow</a> digital destination</li> </ul>	TC-IM-330a.3

## SASB INDEX (continued)

TOPIC	ACCOUNTING METRIC(S)	LOCATION/RESPONSE	SASB CODE
<b>LABOR PRACTICES</b>	(1) Average hourly wage and (2) percentage of hourly employees earning minimum wage	• (1, 2) <a href="#">Fiscal 2022 Data Table &amp; Data Table Footnotes</a> , pp. 83, 88	SV-HL-310a.3; FB-RN-310a.2
	Description of policies and programs to prevent worker harassment	• <a href="#">Standards of Business Conduct</a> , pp. 9–10, 37–38	SV-HL-310a.4
<b>MEDIA PLURALISM</b>	Description of policies and procedures to ensuring pluralism in news media content	<p>ABC News is committed to Diversity &amp; Inclusion. There are three pillars to ABC News’ Diversity &amp; Inclusion efforts:</p> <ul style="list-style-type: none"> <li>• PEOPLE—Our people, at all levels, should reflect the life experiences of our audiences. This is reflected across all staffing levels, correspondents, executives, managers, producers, writers, editors, and junior staff.</li> <li>• CONTENT—Our work is relevant to a rapidly diversifying audience. This is reflected in the growth of content and story coverage that focuses on the experiences and interests of diverse audiences at the intersection of race, politics, culture, and lifestyle.</li> <li>• CULTURE—Our environment promotes curiosity, innovation, and ideas from everyone. This is reflected in a number of initiatives, including the News Division–wide “Everyday Inclusion” program, relevant employee committees, and frequent Diversity &amp; Inclusion workshops and discussions programmed throughout the year.</li> </ul> <p>ABC News’s commitment to the straightforward pursuit of truth drives all our work across platforms in established and new-and-emerging technologies. Our success lies in our dedication to the highest-quality journalism, which means a commitment to fairness, compelling storytelling, and, of utmost importance, uncompromising accuracy. We expect employees to approach their work with rigor, to question thoroughly and skeptically, and to analyze deeply.</p> <p>We continue to build on the exceptional legacy of ABC News, upholding high standards in journalism, while also leading in innovation. Our editorial integrity and commitment to accuracy provide the foundation for the outstanding work that we do.</p>	SV-ME-260a.2
<b>JOURNALISTIC INTEGRITY &amp; SPONSORSHIP IDENTIFICATION</b> <i>(continued on next page)</i>	Description of approach for ensuring journalistic integrity of news programming related to: (1) truthfulness, accuracy, objectiveness, fairness, and accountability	(1) Truthfulness, accuracy, objectivity, fairness, and accountability: It is the mission of ABC News to inform the public on matters of interest and importance to them. The credibility we have with our audience is essential to this mission and we, therefore, attach great importance to the maintenance of our fairness and integrity—both real and perceived—as we gather and report the news. Company policies on Business Ethics, Fairness, and Insider Trading apply to all employees in every division, and those policies are particularly important to ABC News employees. We share responsibility for maintaining our reputation for fairness and accuracy. Action that damages that reputation, or even gives the appearance of compromising it, harms both ABC News and the individuals involved. All employees of ABC News are, therefore, required to abide by the letter and spirit of our policies and to be alert to subtle efforts that could have the effect of compromising the integrity of ABC News.	SV-ME-270a.3

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TOPIC	ACCOUNTING METRIC(S)	LOCATION/RESPONSE	SASB CODE
<b>JOURNALISTIC INTEGRITY &amp; SPONSORSHIP IDENTIFICATION</b> <i>(continued)</i>	(2) independence of content and/or transparency of potential bias, and (3) protection of privacy and limitation of harm	<p>(2) Independence of content and/or transparency of potential bias: ABC News employees are hired to report and record news events, not to participate in them. News employees should remain professionally detached in all situations and not take action that would be seen as favoring one side or the other. We take particular care to act in a neutral and professional manner where the passions of others are engaged or aroused. We must all share an uncompromising commitment to accuracy and fairness in reporting the news. We are committed to seeking out knowledgeable and credible sources of information, as well as reaching out for and carefully evaluating comments from those accused of wrongdoing and others with relevant information and perspectives on the matters that we are covering. When ABC News covers stories about The Walt Disney Company or other affiliated or subsidiary companies, we make clear disclosures about the relationship.</p> <p>(3) Protection of privacy and limitation of harm: News staffers receive extensive guidance and training on privacy concerns and other legal issues through legal and standards training sessions. And as a regular part of our newsgathering process, there are targeted reporting meetings to discuss journalistic and legal issues.</p> <p>Similarly, the mission of ESPN is to provide credible, timely, contextual, and trustworthy information. This mission is supported by detailed editorial guidelines intended to protect ESPN's journalistic credibility across platforms and with the oversight of the ESPN Editorial Board. ESPN reviews its performance against these standards on an ongoing basis and regularly reviews and provides training on guidelines for personnel. Ultimately, every member of the ESPN editorial teams is responsible for upholding the reputation and integrity of ESPN reporting.</p>	SV-ME-270a.3
<b>NUTRITIONAL CONTENT</b>	Number of advertising impressions made on children, percentage promoting products that meet national dietary guidelines for children	<ul style="list-style-type: none"> <li>Approximately 100% of food and beverage advertising on our media platforms oriented to kids and families meets <a href="#">Disney Nutrition Guideline</a> standards.</li> <li><a href="#">Disney Nutrition Guideline</a> standards are informed by national dietary guidelines and focus on limiting calories, fats, sugars, and salt while promoting consumption of fruits, vegetables, whole grains, lean protein, and low-fat dairy.</li> </ul>	FB-RN-260a.3
<b>DATA PRIVACY</b>	Description of policies and practices relating to behavioral advertising and user privacy	<ul style="list-style-type: none"> <li>We are committed to giving consumers transparency into our data collection and use practices and having robust controls over how we use that data. Our privacy policy describes how consumers' information is collected and used, as well as the very limited circumstances under which consumer data may be shared with third parties. That policy also contains information about choices consumers must make to limit the use of their data for targeted advertising and direct marketing purposes. Links to the privacy policy, as well as the control mechanisms for limiting targeted advertising, can be found on our <a href="#">Privacy Center</a>.</li> </ul>	TC-IM-220a.1
	Number of users whose information is used for secondary purposes	<ul style="list-style-type: none"> <li>As described above, we are committed to giving consumers notice about how their data will be used, and we only share data with third parties in very limited circumstances, such as when the consumer gives their consent or where the third party is acting as our service provider. Accordingly, we do not have a policy of using consumers' data for secondary purposes.</li> </ul>	TC-IM-220a.2
<b>DATA SECURITY STANDARDS</b>	Description of approach to identifying and addressing data security risks, including use of third-party guidelines for children	<ul style="list-style-type: none"> <li>Our approach to cybersecurity is addressed in the <a href="#">Operating Responsibly section of our 2022 CSR Report</a>, p. 75, and in greater detail in our <a href="#">Information Security Management System</a> document online.</li> </ul>	FB-RN-260a.3



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TOPIC	ACCOUNTING METRIC(S)	LOCATION/RESPONSE	SASB CODE
INTELLECTUAL PROPERTY PROTECTION & MEDIA PIRACY	Description of approach to ensuring intellectual property (IP) protection	<ul style="list-style-type: none"> <li>Disney strives to foster a culture that values intellectual property protection to promote creativity, storytelling, and innovation, as well as maintain consumer trust. We engage in practices that protect Disney’s intellectual property, including our brands, characters, and content. We also respect the intellectual property rights of others and do not knowingly use the intellectual property of third parties without appropriate rights. Disney also requires all contributors to respect third-party intellectual property rights. We have also implemented internal intellectual property policies and trainings to increase awareness and respect for intellectual property rights among all Disney employees.</li> </ul>	SV-ME-520a.1
	Households reached by broadcast TV	<ul style="list-style-type: none"> <li><a href="#">The Walt Disney Company Fiscal Year 2022 10-K</a>, p. 7</li> </ul>	SV-ME-000.A
	Subscribers to cable networks	<ul style="list-style-type: none"> <li><a href="#">The Walt Disney Company Fiscal Year 2022 10-K</a>, pp. 7, 9</li> </ul>	SV-ME-000.A
	Subscribers to streaming services (“Entity-defined measure of user activity”)	<ul style="list-style-type: none"> <li><a href="#">The Walt Disney Company Fiscal Year 2022 10-K</a>, p. 40</li> </ul>	TC-IM-000.A
	Total number of media productions and publications produced	<ul style="list-style-type: none"> <li><a href="#">The Walt Disney Company Fiscal Year 2022 10-K</a>, pp. 11–12</li> <li>Our film library includes content from approximately 100 years of production history, as well as acquired film libraries, and totals approximately 5,100 live-action titles and 400 animation titles. The library includes approximately 50 movies and approximately 30 series that the Studios group produced for initial distribution on our DTC platforms. Our television programming library includes content from approximately 70 years of production history. Series with four or more seasons include approximately 75 one-hour dramas, 55 half-hour comedies, 5 half-hour non-scripted series, 30 one-hour non-scripted series, 15 half-hour animated series, and 10 half-hour live-action series. The library includes approximately 130 series produced for initial distribution on our DTC platforms.</li> </ul>	SV-ME-000.B
	Number of manufacturing facilities, percentage outsourced	<ul style="list-style-type: none"> <li>Number of manufacturing facilities provided in <a href="#">Fiscal 2022 Data Table &amp; Data Table Footnotes</a>, pp. 86, 88</li> </ul>	CG-TS-000.B
	Number of available room-nights	<ul style="list-style-type: none"> <li><a href="#">The Walt Disney Company Fiscal Year 2022 10-K</a>, p. 44</li> </ul>	SV-HL-000.A
	Average occupancy rate	<ul style="list-style-type: none"> <li><a href="#">The Walt Disney Company Fiscal Year 2022 10-K</a>, p. 44</li> </ul>	SV-HL-000.B
	Number of lodging facilities and the percentage that are: (1) managed, (2) owned and leased, and/or (3) franchised	<ul style="list-style-type: none"> <li>(1, 2) <a href="#">The Walt Disney Company Fiscal Year 2022 10-K</a>, pp. 14–17</li> <li>(3) N/A</li> <li>Five of the hotels located in Shanghai and Hong Kong are owned via a joint venture where our ownership is less than 50%.</li> <li>Disney Vacation Club offers ownership interest in 15 resort facilities, which are operated as hotel rooms when not occupied by Vacation Club members.</li> </ul>	SV-HL-000.D



## FORWARD-LOOKING STATEMENTS

Certain statements in this communication may be deemed to be “forward-looking statements” within the meaning of the Federal Private Securities Litigation Reform Act of 1995, including statements regarding our plans; beliefs; expectations; continuation or future execution of initiatives, programs, activities, policies, or disclosures; strategies; goals; objectives; intentions; commitments; pledges; priorities; targets; and other statements that are not historical in nature. These statements are made on the basis of management’s views and assumptions regarding future events and business performance as of the time the statements are made. Management does not undertake any obligation to update these statements. Actual results may differ materially from those expressed or implied. Such differences may result from actions taken by the Company, including restructuring or strategic initiatives (including capital investments, asset acquisitions or dispositions, integration initiatives, new or expanded business lines, or cessation of certain operations), our execution of our business plans (including the content we create and IP we invest in, our pricing decisions, our cost structure and our management and other personnel decisions), or other business decisions, as well as from developments beyond the Company’s control, including:

- further deterioration in domestic and global economic conditions;
- deterioration in or pressures from competitive conditions, including competition to create or acquire content and competition for talent;
- consumer behavior and consumer preferences and acceptance of our content, offerings, pricing model and price increases, and the market for advertising sales on our DTC services and linear networks;
- health concerns and their impact on our businesses and productions;
- global economy-wide transitions and availability of economically feasible solutions;

- international, regulatory, political, legal, or military developments;
- technological developments;
- labor markets and activities;
- adverse weather conditions or natural disasters and environmental developments; and
- availability of content.

Each such risk includes the current and future impacts of, and is amplified by, COVID-19 and related mitigation efforts. Such developments may further affect entertainment, travel, and leisure businesses generally and may, among other things, affect (or further affect, as applicable):

- our operations, business plans, or profitability;
- demand for our products and services;
- the performance of the Company’s content;
- our ability to create or obtain desirable content at or under the value we assign the content;
- the advertising market for programming;
- construction;
- income tax expense;
- expenses of providing medical and pension benefits; and
- performance of some or all Company businesses, either directly or through their impact on those who distribute our products.

Additional factors are set forth in the Company’s Annual Report on Form 10-K for the year ended October 1, 2022, including under the captions “Risk Factors,” “Management’s Discussion and Analysis,” and “Business”; quarterly reports on Form 10-Q, including under the captions “Risk Factors” and “Management’s Discussion and Analysis of Financial Condition and Results of Operations”; and subsequent filings with the Securities and Exchange Commission.





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