

Leveraging Workiva for your ESG Report Design.

September 2023



LABRADOR

Transparency by design

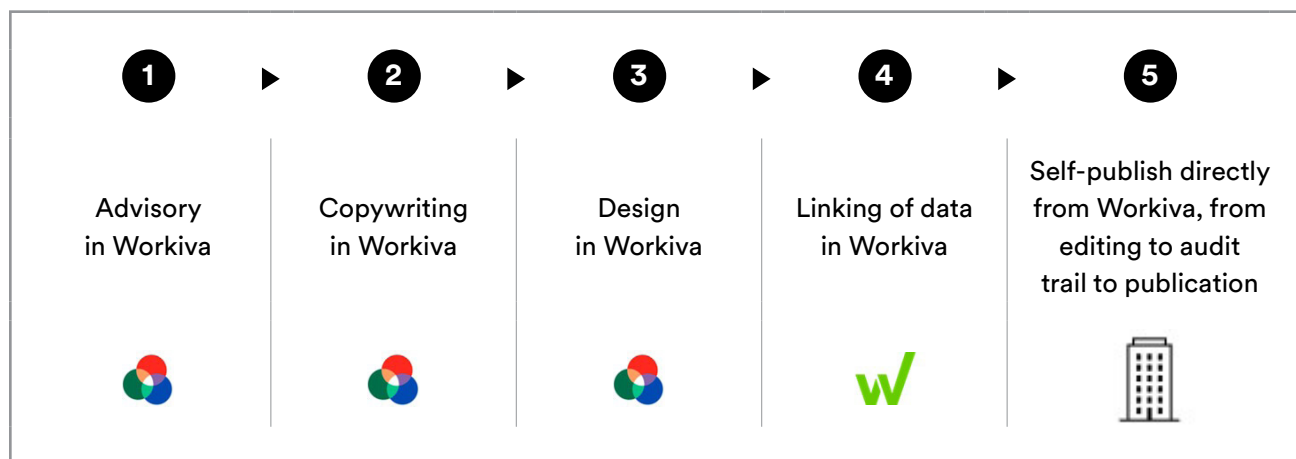
Introduction

Companies have traditionally used Workiva for SEC financial reporting and filing. Now they can use the collaborative Workiva platform for ESG reporting as well.

Coordinating the enterprise-wide data and information collection, substantiation, reviews and audit trails needed to publish accurate and detailed ESG reports is time consuming and complex. Then, merging final data and content into a brand-aligned and thoughtfully designed format adds another layer of complexity. This is where the unique partnership between Workiva and Labrador can lighten that load.

Workiva's ESG reporting platform is an end-to-end solution that enables cross-team collaboration and provides tools to use for ease of collecting data, managing audit trails, design, and publishing the report. Combined with Labrador's expertise in ESG advisory, writing and design, clients can more easily publish transparent and audit-ready ESG reports of which they can be proud.

As a long-standing partner of Workiva, Labrador has a strong track record of collaborating with our clients directly in their Workiva workspaces—from the first tracked change through to the final publication. We understand how to leverage the useful features of Workiva so that our clients never have to worry about their audit trail or the challenges of having a third-party make accurate text changes on their behalf. Our clients have appreciated the ability to edit on their own in designed documents, calling in our support along the way for tailored design elements, infographics, and formatting. In the end, our clients publish thoughtfully designed and transparent ESG reports with more confidence.



Workiva's Content Management and Design Capabilities

The unique features of Workiva's ESG platform include:

Data Collection and Audit Trails

1. Linking to data tables within the ESG report.

- a. Data collection is one of the most important aspects of ESG reporting. It is also one of the most challenging. The built-in and linked data tables in Workiva provide companies greater ease and transparency, allowing multiple parties to view and update their data. Companies can also link data tables directly to their ESG report so that when the data updates in the tables, it also automatically updates in the report.
- b. Using the data tables and linking them to their sections within an ESG report helps companies better manage and verify data coming from different parts of the company on different topics.
- c. Cross-functional and global teams are able to collaborate within the ESG platform, allowing for ease of use and scaling opportunities.
- d. This creates a single source of truth and transparency, which is critical for tracking, organizing, and future proofing.

2. A collaborative work environment while maintaining version control. ESG reporting is a team sport. That is why many companies choose a reporting tool that can capture information spanning multiple departments across the globe, all while maintaining version control.

- a. **Setting up permissions.** Creating teams or groups with specific permissions is a powerful feature of Workiva's ESG platform, a feature carried over from financial reporting. Users can set up report section access for only the subject matter experts (SMEs) needed to added and review information in that section, maintaining audit trail controls.
- b. **Tagging and commenting.** One of the easiest-to-use features of Workiva is the ability to tag and leave comments for colleagues or consultants. As teams work inside the report, anyone with access can be tagged directly on the pages and sections where their input is needed. This becomes invaluable when working with an external writer and/or advisor to elevate content, a design team assisting with overall design and graphics, or with SMEs to discuss and/or note changes.

3. Ease of reviews and approvals.

- a. **Reviewing inside of Workiva.** Document owners have the ability to grant permissions on a granular level to manage who can access which information and how they are able to interact with it, whether editing or commenting only. This is easy to adjust as you go through your review cycles to manage input from different stakeholder groups like leadership and subject matter experts (SMEs).
- b. **Trail of approvals and edits by name and date.** All approvals, comments and audit trails are tracked and contained within Workiva and can be referenced as needed.

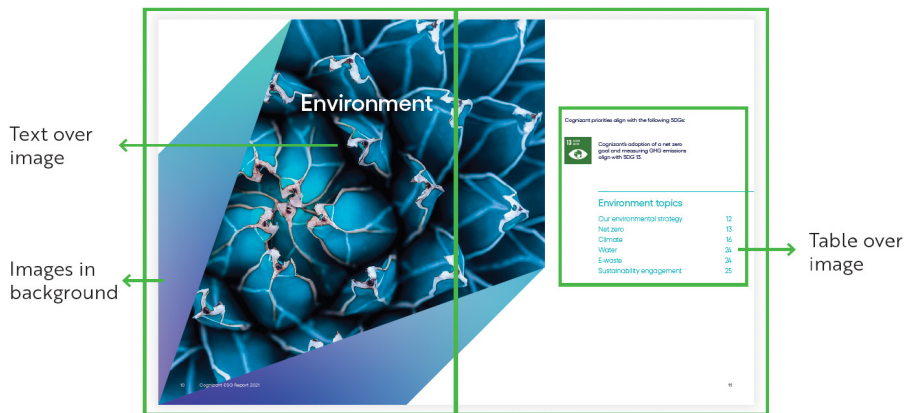
Design

We understand how to make your design needs come to life in Workiva's ESG platform.

- 1. Content informs design.** One of our mantras at Labrador is that content should drive design choices, both in overall look-and-feel as well as in graphic representations of specific information. The partnership between Labrador and Workiva allows for the design to change as the content changes. Our strategists will provide insight into how to best apply information design principles across your report, while our expert operators will produce and implement the elements to meet your design goals.
- 2. Design enhancements.** Labrador is one of the few design and communications firms that works with Workiva to beta-test design features. This leads to more comprehensively designed reports that have elements like layered text boxes and floating objects that elevate the look and consistency of the report design.

Workiva Design Enhancement

Background Images & Colors

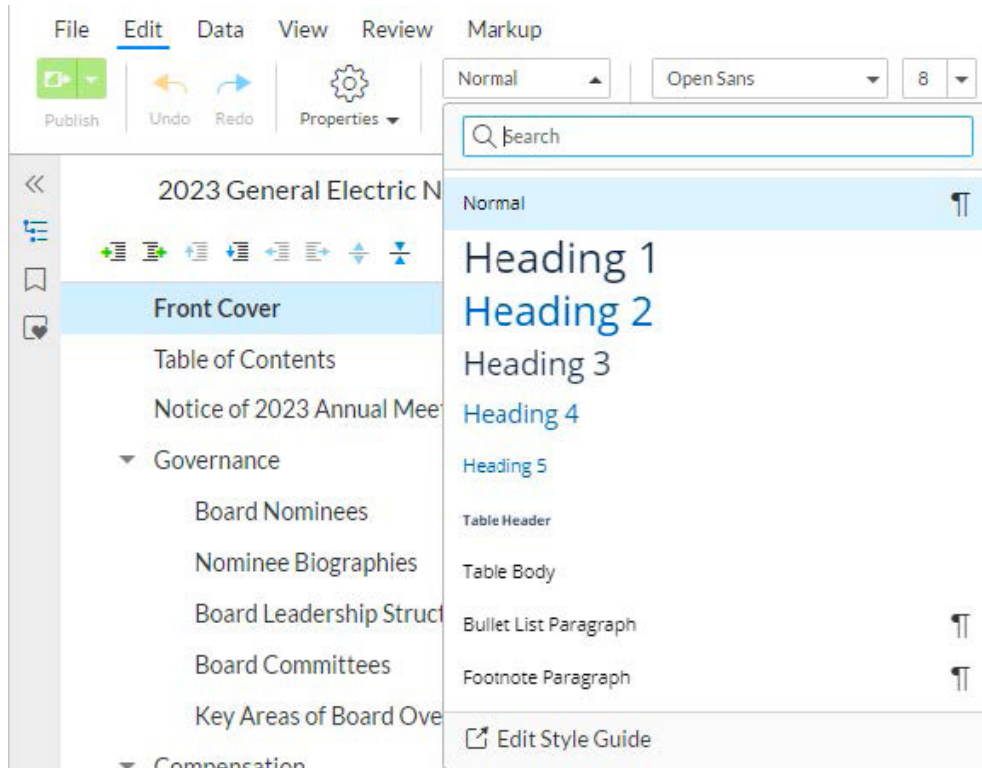


Workiva Design Enhancement

Text Boxes and Floating Objects



- 3. Consistency creates trust.** Style sheets inside of Workiva make it easy to be consistent with font, colors and levels of title across a report. These elements of information design consistency not only help those writing and reviewing the report before publication, but also those stakeholders reading the final published report. Style sheets are a powerful “behind the scenes” tool companies can use to ensure their ESG commitments and progress are more easily understood.



Publication and Preparation

- 4. Ease of publication** – Users can download their own web-ready PDF’s on-demand when ready, links and all, in both high and lower resolutions. Many of your images and infographics can also be pulled directly from the report as image files so that your web team can populate the website in advance of report publication.
- 5. Preparing for the next year** – In typical scenarios, preparing a report for the next year can create confusion and process-driven problems. With Workiva, companies are able to easily roll forward the previous report to the next year, design intact and factbooks linked, to make starting the next report easier.

Examples of Reports Published in Workiva

2022 Mastercard report



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Waste reduction

We continue efforts to eliminate waste in our operations. In 2022, we diverted 71% of the waste generated by Mastercard-owned sites through recycling, composting, donations and other forms of landfill diversion. This rate of waste diversion was down from 86% of waste diverted in 2021.

which we attribute to an increase in office attendance as COVID restrictions eased and an increase in the use of single-use plastic in cafeterias.

In 2022, we also continued to ensure that 100% of our global electronic waste was recycled by using responsible partners

certified in environmental standards and data destruction to protect our customers' data privacy and the planet.

We strive to achieve **TRUE certification** for zero waste at all of our owned facilities and leased sites across the globe where we have the ability to select waste haulers.

In 2022, nine Mastercard locations became TRUE precertified, achieving recognition for a demonstrated commitment to attaining TRUE certification by working on projects that implement fundamental actions and policies needed to effectively pursue zero waste.

Mastercard facilities that have received TRUE precertification

- Purchase**: First precertification in state of New York, Manhattan
- O'Fallon**: First precertification in the state of Missouri
- Dublin**: First precertification in Belgium
- Waterloo**: First precertification in Belgium
- Singapore**: First precertification and first TRUE project ever in Singapore
- Sydney**

San Francisco office receives TRUE certification

In 2022, our San Francisco office received **TRUE Zero Waste certification**, a program aimed at minimizing solid waste streams and diverting what remains from landfills. Certification requires a 90% or greater diversion rate of materials from landfills each month over a 12-month period. Through the hard work of the Mastercard sustainability team, facility managers, and on-site staff and partners, the site reached 97% diversion.

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The Center's activities focus on the following areas:

Activity Area	Mastercard Impact Fund 2022 giving
Financial inclusion: Financial security Increasing the financial security and economic mobility of individuals and workers	\$3 million
Financial inclusion: Small business growth Improving the financial resilience and growth of micro and small businesses	\$24 million
Impact data science Building the capacity of nonprofits and governments to use data science to drive equitable outcomes	\$18 million
Other community needs as they are identified, including matching gifts	\$23 million

2022 Cognizant report



ESG Report 2022

Introduction **Social** Environment Governance Appendix

Being Cognizant: Our people strategy Arriving at Cognizant: From recruitment through retention Working at Cognizant: Supporting our people
Beyond Cognizant: Community engagement and philanthropy Next: Skilling associates with sustainability training

Employee engagement

We believe high levels of employee engagement help us retain talent by fostering loyalty. When employees feel heard and supported, their work performance improves. As a result, so too does our organizational performance.

Employee engagement is also a critical component of how we enact our diversity and inclusion principles, including how we maintain our inclusive and welcoming corporate culture. (See Arriving at Cognizant: Our people strategy.)

We engage our associates through:

- Reviewing their feedback via an annual survey
- Providing year-round D&I support via internal training, affinity groups and outside partnerships and sponsorships
- Community, volunteer and mentoring engagement programs

In 2022, top leadership continued to host small group listening sessions to connect with associates, get feedback and address questions.

People Engagement Survey

We measure engagement through our yearly Cognizant People Engagement Survey and communicate the results to all associates.

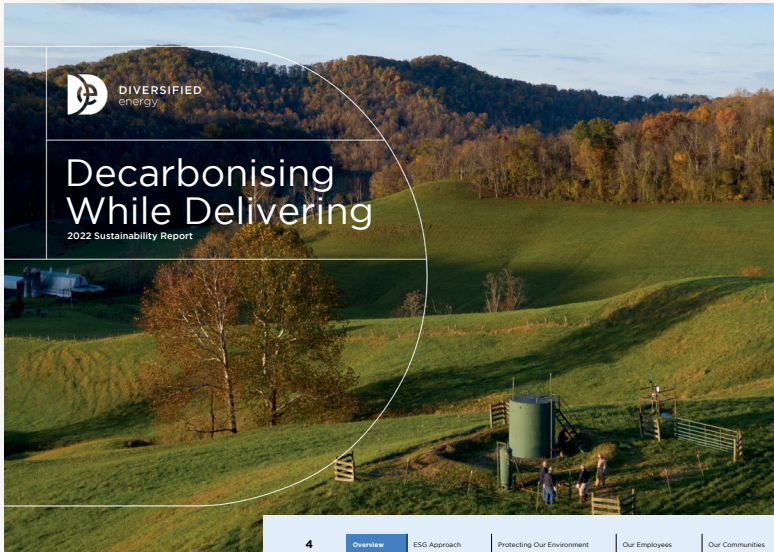
People Engagement Survey highlights

210,000+
associate responses (2022)

We take associate comments seriously.
9,000
people managers with access to survey results to consider and recommend actions

We saw meaningful increases in our employee engagement results, including scores above benchmark across multiple categories

2022 Diversified Energy report



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About DEC

Headquartered in Birmingham, Alabama and listed on the London Stock Exchange (LSE ticker: DEC), Diversified is a leading U.S. independent energy company engaged primarily in the production, marketing and transportation of natural gas. As the largest independent conventional producer in the Appalachian Basin and with an expanding asset base in its Central Region, our vertically integrated business also includes a newly acquired and expanded asset retirement company, Next LVL Energy, which now represents a significant portion of the current well retirement capacity in Appalachia.

Our unique business model allows us to play a valuable role within our industry, supporting the vast energy needs of our communities and nation with abundant natural gas as the world transitions to a lower carbon economy. Our core stewardship model is focused on acquiring existing onshore wells and at times associated midstream assets rather than on actively engaging in expensive, capital-intensive new drilling and development. As such, we avoid large, energy-intensive development activities that may place further strain on the environment and negatively impact our climate goals.

Our stewardship emphasis includes a commitment to asset integrity and operational safety while also optimizing production and increasing efficiencies. At the end of its useful life, we responsibly retire the asset, ensuring any potential environmental impact is appropriately addressed to the satisfaction of our landowner partners, local communities and the regulatory agencies to which we report. Our asset retirement business also provides revenue-generating services to fellow operators in Appalachia as well as to the states in this basin who are seeking to permanently retire their orphan wells.

Through our commitment to responsible operations and retirement, our acquisition model positions Diversified as the buyer of choice for mature natural gas and oil assets. Our proven ability to acquire, optimise, operate and retire assets has positioned our company as a unique, profitable and highly responsible energy provider.

From our natural gas and oil assets in nine U.S. states, we produced over 81 million cubic feet equivalent per day ("MMcfepd"), net, in 2022, to meet the energy demands of our customers who include energy marketers, other producers, gathering and processing facilities, local communities and utilities, commercial and industrial end users, and direct retail customers.

Appalachian Basin

58,200
Gross Operated Wells
65% of Total Net Production

Central Region

7,500
Gross Operated Wells
35% of Total Net Production

KEY
● Upstream assets
● Midstream assets
● States in which we operate

For the Year Ended 31 December 2022

97%
Production Mix: Natural gas and NGLs

45%
Unconventional Production

830
MMBoe
Proved Reserves

\$6.1
Billion
PV10 of Proved Reserves

\$503
Million
Hedged Adjusted EBITDA

\$143
Million
Dividends Paid

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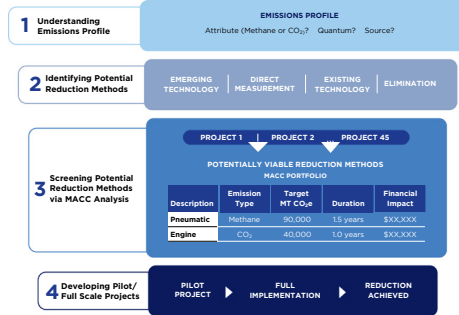
Marginal Abatement Cost Curve Analysis

In 2021, we engaged a global environmental and sustainability consultancy, Montrose Environmental Group ("Montrose"), to assess and formalise our net zero GHG emissions plan. As outlined in Step 1 of the Roadmap to Emissions Reduction graphic, we entered our engagement with Montrose with a thorough understanding of our emissions in regard to emissions attributes, quantum and sources.

During 2022, and as part of Step 2 in the process, we identified 45 types of projects with the potential to significantly reduce our Scope 1 GHG emissions. Equipped with accurate and real-time data and as part of Step 3, we evaluated those projects to prioritise our emissions reduction activities using a MACC analysis. This analysis is reflective of our focused intent to develop an exact, data-based evaluation around the costs and impacts of different emissions reduction projects.

Generally speaking, a MACC is a tool that allows for the visualisation of a portfolio of projects that, when taken as a whole, provide complementary choices for the most efficient reduction of GHG emissions. Both the GHG emission reduction potential and the associated abatement cost for each project are identified within the MACC. Anticipated emission reductions are estimated based on source-specific emissions calculations or through direct measurement. Total costs include direct costs for project implementation and the value generated from the project, including decreased product loss or reduced operating costs. When estimated emission reduction costs and benefits are combined in the MACC, emissions reduction project ranking based on economic feasibility and potential impact is realised.

ROADMAP TO EMISSIONS REDUCTION



To build on the significant MACC progress to date, and to develop a more in-depth platform to regularly track and report accurately on our corporate progress toward emissions reductions, we are also working toward building and maintaining real-time emissions intelligence through the Iconic Air platform. Iconic Air works with existing applications and data throughout our company, to simplify and automate our carbon disclosure processes. The platform manages information on carbon accounting and emissions, providing a full-picture view for better decision-making, and supporting our path to net zero. In the future, the Iconic Air platform will further enhance the accuracy and power of our predictive analytics, and thus decision-making, by providing various incremental data inputs over the next 10 years based on changing, real-time parameters for inclusion in our MACC analysis.

Refer to [Looking Ahead](#) section below for more information on our forward-looking MACC process.

What's next?

Corporate ESG reporting is fast-changing, requiring more of companies year over year. Partnering with Labrador and using a collaborative tool like Workiva can help companies more easily create informative, comprehensive and understandable reports that meet stakeholder needs.

To learn more, visit workiva.com and labrador-company.com.



LABRADOR

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About Labrador

Labrador exists to offer the science of transparency to corporations wishing to communicate effectively with their readers.

Our experienced and passionate team is composed of attorneys, designers, project managers, thinkers and web developers. We collaborate together around a process that encompasses drafting, editing, designing and publishing across all digital and print channels.

We are thrilled that communications prepared by Labrador have contributed to trustful relationships between our clients and their readers, whether investors, employees or other stakeholders.

In turn, our commitment to our clients has resulted in meaningful long-term relationships with some of the most respected public and private companies in the world.

contact-us@labrador-company.com

Labrador
530 Means Street
Suite 410
Atlanta, GA 30318
(404) 688 3584

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