



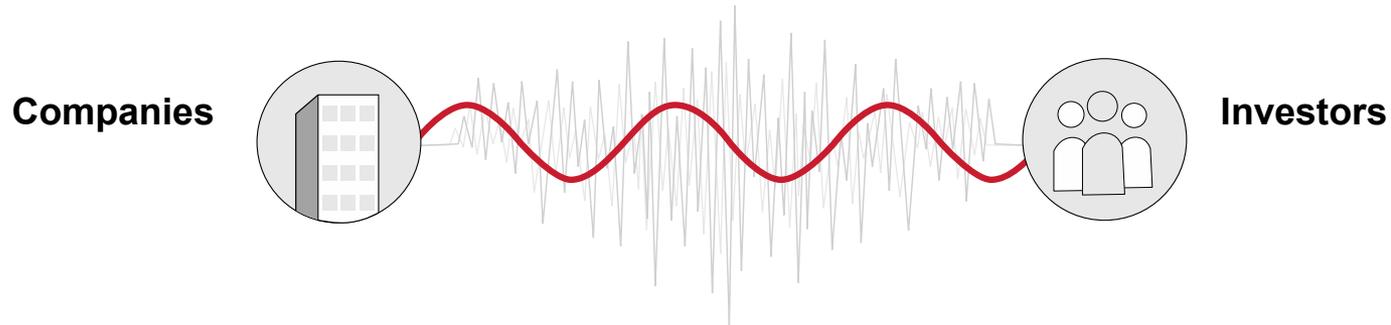
SASB XBRL Taxonomy

December 15th, 2020 Webinar: Automating Sustainability Data with XBRL

Prepared for Webinar Participants

SASB Cuts through the Noise

SASB standards are created for the market, by the market



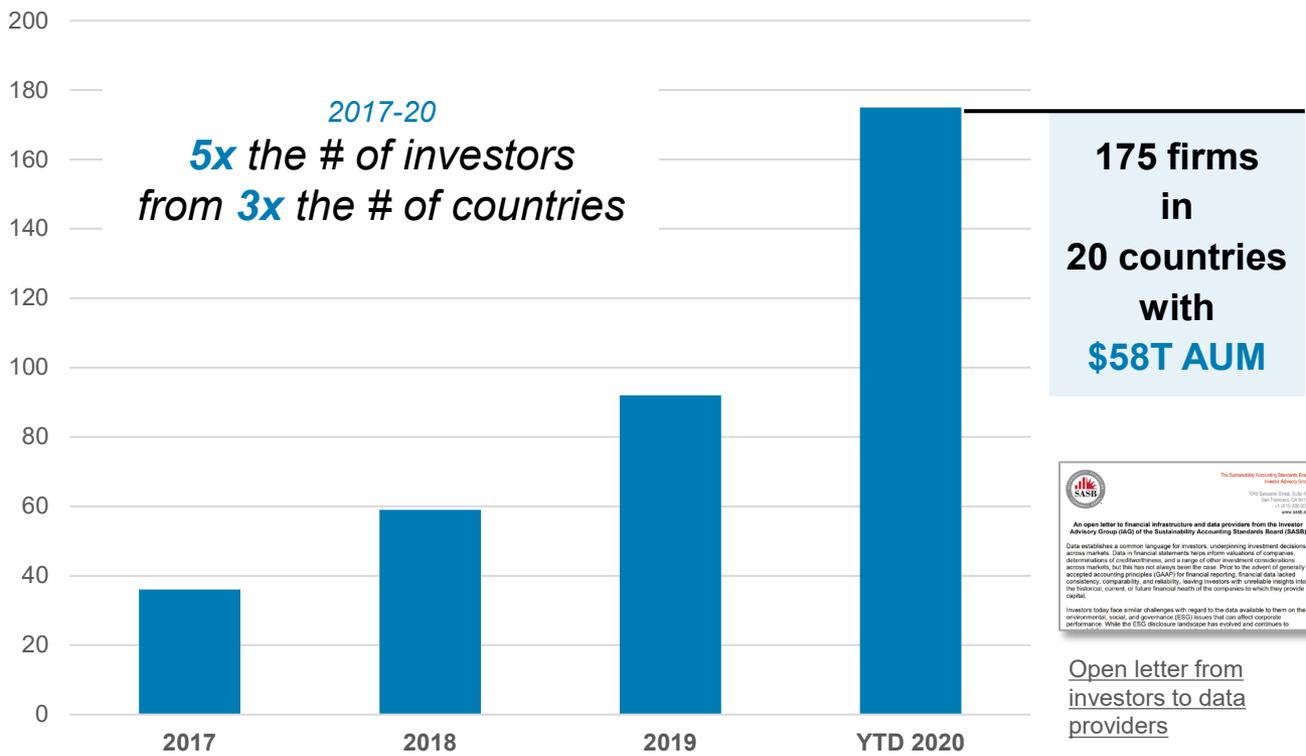
- Financially Material
- Decision-Useful
- Cost-Effective
- Industry-Specific
- Evidence-Based
- Market-Informed

Momentum: International Investor Support for SASB Standards

Dramatic increase in investors around the world using and licensing the SASB standards, representing ~\$58T in AUM

Investor Supporters

of SASB Alliance/Investor Advisory Group Members and Licensees



of Countries Represented

6

9

14

20

Updated YTD October 2020



Regulatory Initiatives

Canada	China	EU (NFRD Consultation)	IFRS (Consultation)
<ul style="list-style-type: none"> Regulator: Ontario Securities Commission Scope of Companies: TSX issuers Sustainability Factors: Material ESG information Standards?: Use of SASB and/or TCFD <p>Consultation underway</p>	<ul style="list-style-type: none"> Regulator: China's Securities Regulatory Commission (CSRC) Scope of companies: Listed companies Sustainability Factors: Disclosure of social responsibility-related information. Standards? No information available <p>Additional requirements in development</p>	<ul style="list-style-type: none"> Regulator: EU Commission Scope of companies: Considering expansion of scope to include non-listed companies and SMEs. Sustainability Factors: Considering expanding scope to include multiple ESG factors Standards? Appetite for EU-specific standard <p>EFRAG Project Taskforce report expected in Q1 2021</p>	<ul style="list-style-type: none"> Proposed establishment of a Sustainability Standards Board which would operate alongside the IASB (for financial accounting standards). Build a conceptual framework to guide its work Focus on climate-risk disclosure of financially material information <p>Consultation underway</p>
India	IOSCO	Japan	New Zealand
<ul style="list-style-type: none"> Regulator: The Securities and Exchange Board of India Scope of companies: Top 100 listed companies Sustainability Factors: Corporate responsibility information Standards? Referenced but not considered for use in reporting requirements <p>Consultation underway on format for reporting; industry agnostic KPIs;</p>	<ul style="list-style-type: none"> The International Organisation of Securities Commissions has acknowledged its role in sustainability information. <p>Actively looking at its role to facilitate development of a globally accepted solution, like the role it played in the development of IFRS</p>	<ul style="list-style-type: none"> Regulator: Ministry of Environment, Trade, and Industry Scope of Companies: All companies Sustainability Factors: Climate-risk disclosure based on Guidance for Climate-related Financial Disclosures (TCFD Guidance) Use of TCFD Recommendations; guidance notes that SASB tools can support implementation. 	<ul style="list-style-type: none"> Regulator: Financial Markets Authority Scope of companies: All registered banks, credit unions, and building societies with total assets of more than \$1 billion Sustainability Factors: Climate-risk based on guidelines (TBD) Standards?: TCFD recommendation used to meet requirements <p>Requires approval by parliament</p>
Philippines	Taiwan	United Kingdom	United States
<ul style="list-style-type: none"> Regulator: Securities and Exchange Commission (SEC) Scope of companies: All listed companies Sustainability Factors: Disclosure of economic, environmental and social aspects based on "Sustainability Reporting Guidelines for Publicly Listed Companies" Standards?: SASB, GRI, TCFD, and IIRC can be used to meet requirements 	<ul style="list-style-type: none"> Regulator: Taiwan's Financial Supervisory Commission Scope of companies: Listed companies Sustainability factors: ESG disclosure based on "Corporate Governance Roadmap 3.0" Standards?: Calls for use of SASB and TCFD in meeting requirements <p>In final stage of consultation</p>	<ul style="list-style-type: none"> Regulator: Financial Conduct Authority; UK Financial Regulatory Authority Scope of companies: listed commercial & UK-registered companies Sustainability Factors: Climate-risk Standards?: Application of TCFD Recommendations using SASB standards (to be phased in between 2020-2025); 	<ul style="list-style-type: none"> Regulator: Securities and Exchange Commission Scope of Companies: All listed companies Sustainability Factors: Human capital management Standards? Principles-based rule; does not preclude use of standards.
		Rule adopted	Being designed or in consultation

65% of “Trillion Dollar” exchanges reference use of SASB to meet requirements

27 Exchanges referencing SASB represent \$62T in market capitalization

Bolsa Mexicana de Valores
NASDAQ
New York Stock Exchange
TMX Group, Toronto

Borsa Italiana
Bourse de Luxembourg
Deutsche Börse
London Stock Exchange Group
Oslo Børs
Nasdaq Nordic Exchanges
SIX Swiss Exchange

Bolsa de Comercio de Santiago
Bolsa Nacional de Valores de Costa Rica

Abu Dhabi Securities Exchange
Bahrain Bourse
Botswana Stock Exchange
Boursa Kuwait
Egyptian Exchange
Qatar Stock Exchange

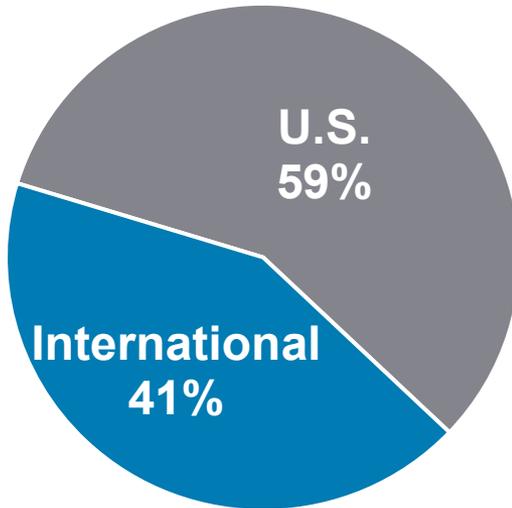
Australian Securities Exchange
Bombay Stock Exchange
Bursa Malaysia
Colombo Stock Exchange
Hong Kong Stock Exchange
Japan Exchange Group
Philippines Stock Exchange
Singapore Exchange

*Source: World Federation of Exchanges, monthly report (July 2020)
Red = Trillion-dollar exchanges

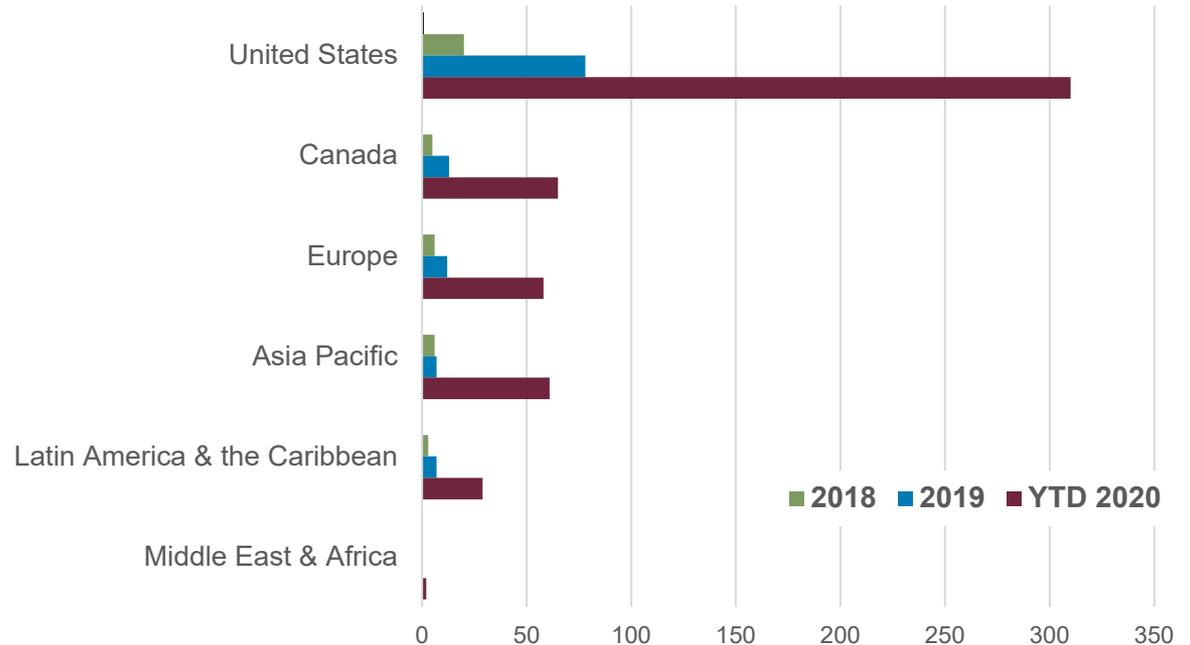
Rapidly Growing Number of SASB Reporters

324% Growth in SASB Reporters (YTD: 2020)

SASB Reporters YTD 2020



Growth in SASB Reporters by region



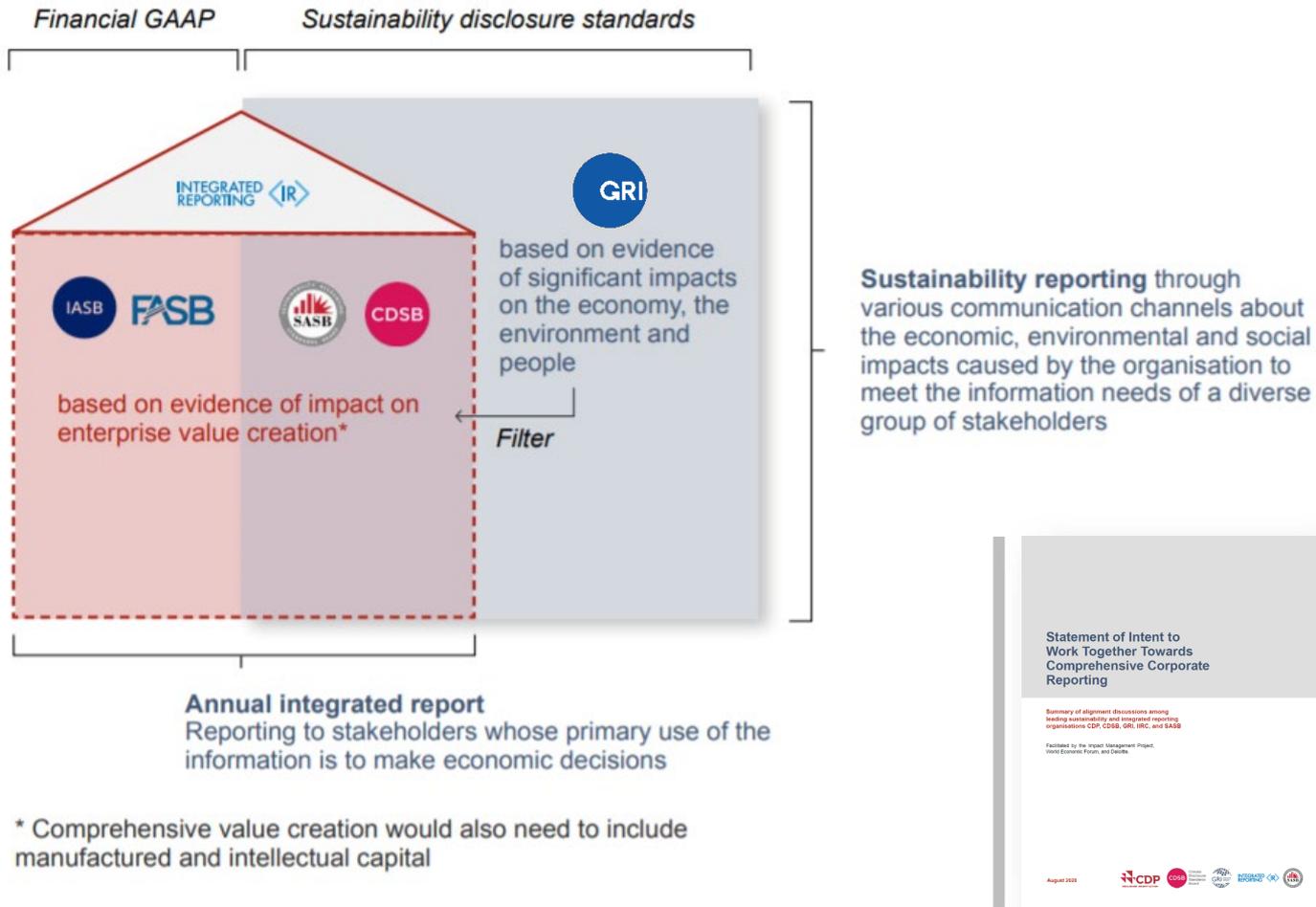
- **497 SASB reporters year-to-date in 2020**
- **117 SASB reporters in 2019**

Updated YTD November 2020



Towards a Comprehensive Global Corporate Reporting System

Sustainability GAAP as a complement to Financial GAAP



* Comprehensive value creation would also need to include manufactured and intellectual capital

Source: "Statement of Intent to Work Together Towards Comprehensive Corporate Reporting," CDP, CDSB, GRI, IIRC, and SASB, 2020

<https://bit.ly/2Flu0Fb>



Industries Grouped by Resource Intensity & Sustainability Impacts

Sustainable Industry Classification System (SICS®): 77 industries within 11 sectors



Consumer Goods

- Apparel, Accessories & Footwear
- Appliance Manufacturing
- Building Products & Furnishings
- E-Commerce
- Household & Personal Products
- Multiline and Specialty Retailers & Distributors
- Toys & Sporting Goods



Extractives & Minerals Processing

- Coal Operations
- Construction Materials
- Iron & Steel Producers
- Metals & Mining
- Oil & Gas - Exploration & Production
- Oil & Gas - Midstream
- Oil & Gas - Refining & Marketing
- Oil & Gas – Services



Financials

- Asset Management & Custody Activities
- Commercial Banks
- Consumer Finance
- Insurance
- Investment Banking & Brokerage
- Mortgage Finance
- Security & Commodity Exchanges



Food & Beverage

- Agricultural Products
- Alcoholic Beverages
- Food Retailers & Distributors
- Meat, Poultry & Dairy
- Non-Alcoholic Beverages
- Processed Foods
- Restaurants
- Tobacco



Health Care

- Biotechnology & Pharmaceuticals
- Drug Retailers
- Health Care Delivery
- Health Care Distributors
- Managed Care
- Medical Equipment & Supplies



Infrastructure

- Electric Utilities & Power Generators
- Engineering & Construction Services
- Gas Utilities & Distributors
- Home Builders
- Real Estate
- Real Estate Services
- Waste Management
- Water Utilities & Services



Renewable Resources & Alternative Energy

- Biofuels
- Forestry Management
- Fuel Cells & Industrial Batteries
- Pulp & Paper Products
- Solar Technology & Project Developers
- Wind Technology & Project Developers



Resource Transformation

- Aerospace & Defense
- Chemicals
- Containers & Packaging
- Electrical & Electronic Equipment
- Industrial Machinery & Goods



Services

- Advertising & Marketing
- Casinos & Gaming
- Education
- Hotels & Lodging
- Leisure Facilities
- Media & Entertainment
- Professional & Commercial Services



Technology & Communications

- Electronic Manufacturing Services & Original Design Manufacturing
- Hardware
- Internet Media & Services
- Semiconductors
- Software & IT Services
- Telecommunication Services

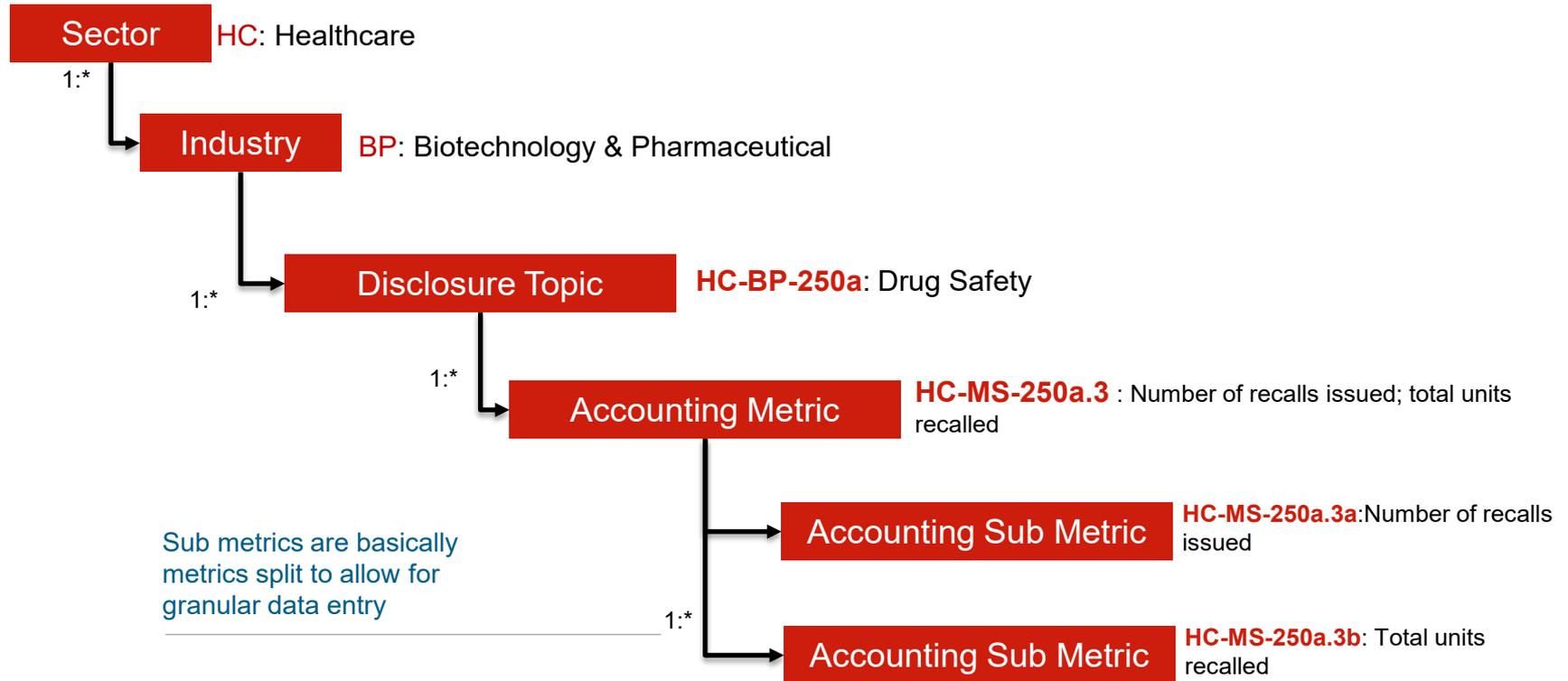


Transportation

- Air Freight & Logistics
- Airlines
- Auto Parts
- Automobiles
- Car Rental & Leasing
- Cruise Lines
- Marine Transportation
- Rail Transportation
- Road Transportation

SASB Taxonomy & Codes

SASB standards are industry specific



Biotechnology & Pharmaceutical Industry Metrics

SUSTAINABILITY DISCLOSURE TOPICS & ACCOUNTING METRICS

Table 1. Sustainability Disclosure Topics & Accounting Metrics

TOPIC	ACCOUNTING METRIC	CATEGORY	UNIT OF MEASURE	CODE
Safety of Clinical Trial Participants	Discussion, by world region, of management process for ensuring quality and patient safety during clinical trials	Discussion and Analysis	n/a	HC-BP-210a.1
	Number of FDA Sponsor Inspections related to clinical trial management and pharmacovigilance that resulted in: (1) Voluntary Action Indicated (VAI) and (2) Official Action Indicated (OAI)	Quantitative	Number	HC-BP-210a.2
	Total amount of monetary losses as a result of legal proceedings associated with clinical trials in developing countries ²	Quantitative	Reporting currency	HC-BP-210a.3
Access to Medicines	Description of actions and initiatives to promote access to health care products for priority diseases and in priority countries as defined by the Access to Medicine Index	Discussion and Analysis	n/a	HC-BP-240a.1
	List of products on the WHO List of Prequalified Medicinal Products as part of its Prequalification of Medicines Programme (PQP)	Discussion and Analysis	n/a	HC-BP-240a.2
Affordability & Pricing	Number of settlements of Abbreviated New Drug Application (ANDA) litigation that involved payments and/or provisions to delay bringing an authorized generic product to market for a defined time period	Quantitative	Number	HC-BP-240b.1
	Percentage change in: (1) average list price and (2) average net price across U.S. product portfolio compared to previous year	Quantitative	Percentage (%)	HC-BP-240b.2
	Percentage change in: (1) list price and (2) net price of product with largest increase compared to previous year	Quantitative	Percentage (%)	HC-BP-240b.3
Drug Safety	List of products listed in the Food and Drug Administration's (FDA) MedWatch Safety Alerts for Human Medical Products database	Discussion and Analysis	n/a	HC-BP-250a.1
	Number of fatalities associated with products as reported in the FDA Adverse Event Reporting System	Quantitative	Number	HC-BP-250a.2
	Number of recalls issued, total units recalled	Quantitative	Number	HC-BP-250a.3
	Total amount of product accepted for take-back, reuse, or disposal	Quantitative	Metric tons (t)	HC-BP-250a.4

TOPIC	ACCOUNTING METRIC	CATEGORY	UNIT OF MEASURE	CODE
	Number of FDA enforcement actions taken in response to violations of current Good Manufacturing Practices (cGMP), by type ³	Quantitative	Number	HC-BP-250a.5
Counterfeit Drugs	Description of methods and technologies used to maintain traceability of products throughout the supply chain and prevent counterfeiting	Discussion and Analysis	n/a	HC-BP-260a.1
	Discussion of process for alerting customers and business partners of potential or known risks associated with counterfeit products	Discussion and Analysis	n/a	HC-BP-260a.2
	Number of actions that led to raids, seizure, arrests, and/or filing of criminal charges related to counterfeit products	Quantitative	Number	HC-BP-260a.3
Ethical Marketing	Total amount of monetary losses as a result of legal proceedings associated with false marketing claims ⁴	Quantitative	Reporting currency	HC-BP-270a.1
	Description of code of ethics governing promotion of off-label use of products	Discussion and Analysis	n/a	HC-BP-270a.2
Employee Recruitment, Development & Retention	Discussion of talent recruitment and retention efforts for scientists and research and development personnel	Discussion and Analysis	n/a	HC-BP-330a.1
	(1) Voluntary and (2) involuntary turnover rate for: (a) executives/senior managers, (b) mid-level managers, (c) professionals, and (d) all others	Quantitative	Rate	HC-BP-330a.2
Supply Chain Management	Percentage of (1) entity's facilities and (2) Tier I suppliers' facilities participating in the Rx-360 International Pharmaceutical Supply Chain Consortium audit program or equivalent third-party audit programs for integrity of supply chain and ingredients	Quantitative	Percentage (%)	HC-BP-430a.1
Business Ethics	Total amount of monetary losses as a result of legal proceedings associated with corruption and bribery ⁵	Quantitative	Reporting currency	HC-BP-510a.1
	Description of code of ethics governing interactions with health care professionals	Discussion and Analysis	n/a	HC-BP-510a.2



SASB Reporters: Most common use case

SASB Table in a Sustainability Report



SUSTAINABILITY ACCOUNTING STANDARDS BOARD (SASB)

SASB is an independent, private sector standards-setting organization dedicated to enhancing the efficiency of the capital markets by fostering high-quality disclosure of material sustainability information that meets investor needs. The table below cross-references the SASB accounting metrics with where that information can be found in NIKE's FY16/17 Sustainable Business Report (SBR) and Sustainability Website.

TOPIC	ACCOUNTING METRIC	CATEGORY	UNIT OF MEASURE	CODE	DATA	REFERENCE
MANAGEMENT OF CHEMICALS IN PRODUCTS	Description of processes to maintain compliance with restricted substances regulations	Discussion and Analysis	N/A	CN0501-01		<ul style="list-style-type: none"> SBR: Chemistry (Measure: 100% compliance with NIKE RSL) Approach to Chemistry Chemistry Playbook
	Description of processes to assess and manage risks associated with chemicals in products	Discussion and Analysis	N/A	CN0501-02		
RAW MATERIAL SOURCING & INNOVATION	Discussion of environmental and social risks associated with sourcing priority materials	Discussion and Analysis	N/A	CN0501-03		
	Percentage of raw materials third-party certified to an environmental or social sustainability standard, by standard	Quantitative	Percentage (%) by weight	CN0501-04	Materials (FY16/17) <ul style="list-style-type: none"> Cotton <ul style="list-style-type: none"> Organic: 8% Recycled: < BCI: 46% Polyester <ul style="list-style-type: none"> Recycled: 1% Corrugate <ul style="list-style-type: none"> Recycled: 8% Rubber <ul style="list-style-type: none"> Environmentally friendly: 100% Foam <ul style="list-style-type: none"> Recycled: 100% 	



GENERAL MOTORS

Sustainability Accounting Standards Board (SASB) Index

Topic	Metric	Category	Unit of Measure	Code	Response/Comment
Activity Metrics	Number of vehicles manufactured	Quantitative	Number	TR-AU-000A	7,332,373
	Number of vehicles sold	Quantitative	Number	TR-AU-000B	7,782,000 (2019 10-K page 2)
Product Safety	Percentage of vehicle models rated by NHTSA programs with an overall 5-star safety rating, by region	Quantitative	Percentage (%) of rated vehicles	TR-AU-250a.1	US — 51% China — 83% Australia — 100% South Korea — 67% Asian Region — 50%
	Number of safety-related defect complaints, percentage investigated	Quantitative	Number, Percentage (%)	TR-AU-250a.2	There were 4,755 submissions to our internal Speak Up for Safety program in 2019. All submissions are investigated.
	Number of vehicles recalled	Quantitative	Number	TR-AU-250a.3	838 million
Labor Practices	Percentage of active workforce covered under collective bargaining agreements	Quantitative	Percentage (%)	TR-AU-310a.1	64% global
	Number of (1) work stoppages and (2) total days idle	Quantitative	Number, Days	TR-AU-310a.2	Our collective bargaining agreement with the United Auto Workers (UAW) expired on September 14, 2019. The UAW went on strike September 16, 2019, causing subsequent stoppages to most vehicle production and parts distribution across our North America facilities. The stoppage spanned 29 working days resulting in a cumulative loss of 1,344,000 work days. For more information on the cause of the stoppage, impact on production and corrective actions taken, see 2019 10-K, page 21.

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549
Form 10-K

(Mark One)

ANNUAL REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934

For the fiscal year ended December 31, 2019
or

TRANSITION REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934

For the transition period from _____ to _____

Commission File Number 001-36243

Hilton Worldwide Holdings Inc.
(Exact name of registrant as specified in its charter)

The following table reflects the key sustainability metrics for our managed, owned and leased properties, as well as recommendations of the Sustainability Accounting Standards Board within their Hotel & Lodging and Restaurant Standards:

Metric	Year Ended December 31,		
	2019	2018	2017
Energy Management			
Total energy consumed, in gigajoules per square meter ⁽¹⁾	1.03	1.06	1.08
Percent total energy from grid electricity	53.8	54.0	48.8
Carbon Emissions			
Total emissions (Scope 1 and 2), in metric tons CO ₂ e per square meter ⁽¹⁾⁽²⁾	0.101	0.104	0.107
Water Management			
Amount withdrawn, in cubic meters per square meter ⁽³⁾	2.35	2.42	2.46
Amount consumed, in cubic meters per square meter ⁽³⁾	0.586	0.605	0.615
Percent in regions with high or extremely high baseline water stress ⁽³⁾	32	33	33
Waste Management⁽⁴⁾			
Amount generated, in metric tons per square meter ⁽³⁾	0.0080	0.0084	0.0087
Percent diverted from landfills	34.8	33.4	32.0

(1) Absolute consumption presented in the following table increased as a result of an 11.7 percent increase in the total floor area of Hilton's managed, owned and leased properties, from 2 million square meters as of December 31, 2017 to 23.9 million square meters as of December 31, 2019.



Taxonomy Deep Dive

Presentation Link

Role Type List Arcrole Type List Element Declaration Table Query Table Table Link Generic Resource Table Dimension

Presentation Link Definition Link Calculation Link Label Link Reference Link Content Model

XLink Role: All

Arcrole: All

Element	order	system id (all)
Food & Beverage - Food Retailers & Distributors (FB-FR)		
Food & Beverage - Meat, Poultry & Dairy (FB-MP)		
Food & Beverage - Non-Alcoholic Beverages (FB-NB)		
Food & Beverage - Processed Foods (FB-PF)		
Food & Beverage - Restaurants (FB-RN)		
Food & Beverage - Tobacco (FB-TB)		
Health Care - Biotechnology & Pharmaceuticals (HC-BP)		
Biotechnology & Pharmaceuticals Industry [Abstract]		
Biotechnology & Pharmaceuticals Industry, Accounting Metrics [Abstract]	1	sasb-presentation.xml
Safety of Clinical Trial Participants Disclosure [Abstract]	1	sasb-presentation.xml
HC-BP-210a.1 [Abstract]	1	sasb-presentation.xml
HC-BP-210a.2 [Abstract]	2	sasb-presentation.xml
HC-BP-210a.3 [Abstract]	3	sasb-presentation.xml
Access to Medicines Disclosure [Abstract]	2	sasb-presentation.xml
Affordability & Pricing Disclosure [Abstract]	3	sasb-presentation.xml
Drug Safety Disclosure [Abstract]	4	sasb-presentation.xml

XLink Role: 79

Linkbase Information

System ID: sasb-presentation.xml

Locator Arc XLink Decl.

Locator of Parent Link

role



**Accounting for a
Sustainable Future**