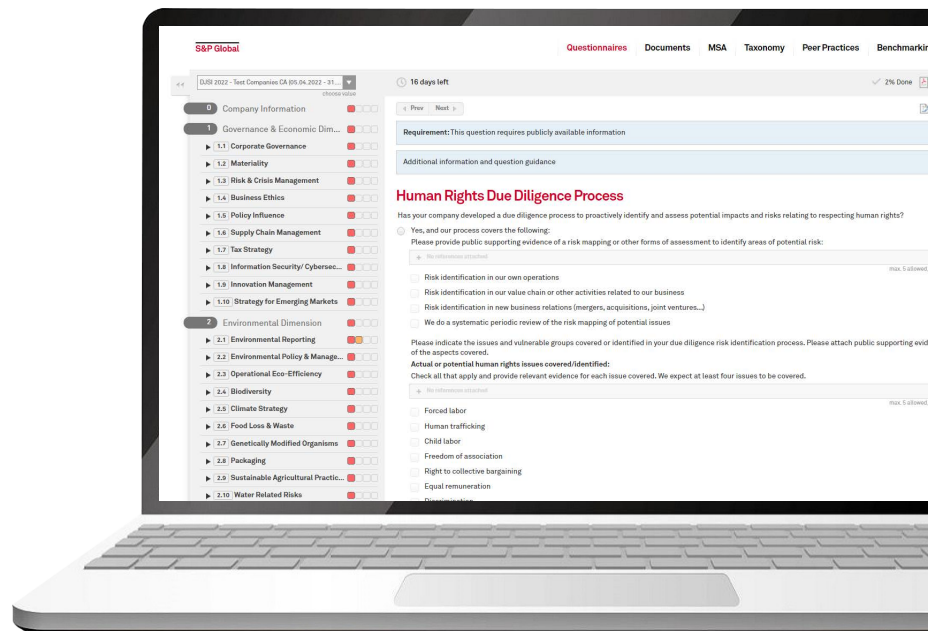


# Corporate Sustainability Assessment



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# 01

## S&P Global Corporate Sustainability Assessment

### Benefit from an independent assessment of your company's sustainability performance

The S&P Global Corporate Sustainability Assessment (CSA) enables you to benchmark your company's performance on a wide range of industry specific economic, environmental and social criteria that are relevant to the growing number of sustainability focused investors and financially relevant to your corporate success. It enables you to leverage the unique expertise and the proprietary methodology and database underlying the world's most renowned sustainability indices, the Dow Jones Sustainability Indices (DJSI), for your internal processes and external communication. As of March 2022, S&P Global clients representing over US \$26 trillion in Assets

under Management now integrate S&P Global ESG scores into their investment decision-making processes. Over its more than 20 year history, the CSA has become a reference tool for companies to gauge the financial materiality of their sustainability performance from an investor perspective and to prepare themselves to address upcoming sustainability trends.

With 61 industry-specific questionnaires, the CSA leads the field in helping companies make the link between sustainability and their business strategies.

**Chief Financial Officers** use the CSA and its results to communicate with the growing number of sustainability focused investors. The CSA is a tool to link a company's sustainability performance and business strategy in a convincing and credible way. Leading companies proactively use this information within their company's investor relations narrative.

**Chief Sustainability Officers** use the CSA as a credible, independent benchmark of their company's sustainability performance relative to industry peers while providing internal and external stakeholders with important insights into their company's sustainability performance and value drivers.

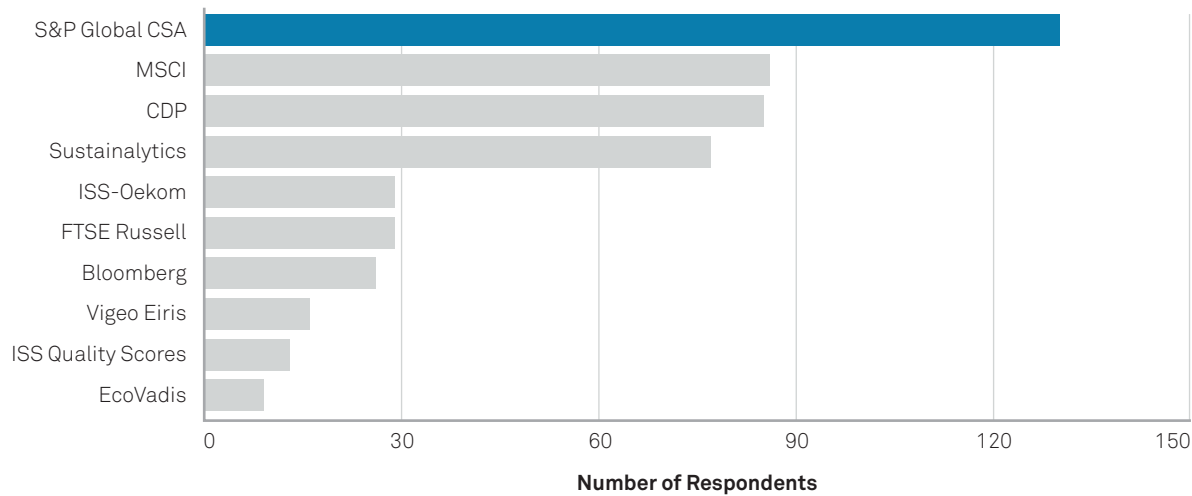
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**“We consider the CSA to be the premier external sustainability assessment. To keep our sustainability strategy relevant into the future, Linde can't simply look into the mirror. We need a way to be able to look into the future. The S&P Global assessment is one of our key tools to do that.”**

– **Riva Krut**, VP and Chief Sustainability Officer  
Linde Plc., USA, participating in the CSA since 2003

## Corporates consider the CSA as the rating that adds most business value.

SustainAbility’s independent and widely recognized “Rate the Raters” report 2019 confirms the credibility of the S&P Global CSA as a leading ESG rating that tops the global ranking in terms of value and use for global corporations. When asked to list up to three ESG ratings they consider to be the highest quality (unprompted), S&P Global was by far the most frequently mentioned.



## What do your peers say?

Companies that participate in the CSA year after year consistently tell us:

*“We use the CSA as a tool to communicate with the growing number of sustainability focused investors in a convincing and credible way.”*

*“We use the CSA to develop and implement a successful and sustainable business strategy.”*

*“We value the external/internal recognition for our sustainability performance.”*

*“The CSA helps us to reduce sustainability risks for the company and realize opportunities.”*

*“The CSA participation embed sustainability thinking in the corporate DNA (networks).”*

## S&P Global ESG Scores are available to hundreds of thousands of stakeholders

As ESG considerations become more critical to capital markets, the CSA enables us to provide you and your stakeholders with a relevant and comprehensive sustainability assessment. A key feature of the CSA is that, through your active participation, you can provide additional information to what is publicly available, including all your recent ESG initiatives.

Scores based on the CSA are available via public S&P Global ESG Scores website and S&P Global Market Intelligence platform plus others platforms like Bloomberg. As of November 2021 S&P Global ESG Scores, and if companies

wish also the underlying data points, are shared on the S&P Global Capital IQ Pro Platform. Within just 4 months, this offering has generated tremendous interest: S&P Global Clients representing over US \$26 trillion in Assets under Management now integrate S&P Global ESG scores into their investment decision-making processes. S&P Global clients with over US \$13 trillion in assets owned integrate S&P Global ESG scores into their sustainable products and services. S&P Global ESG scores' clients span across a number of industries, including Asset Management, Research and Consulting Services, Fintech, Education Services, Central Banks, and more.

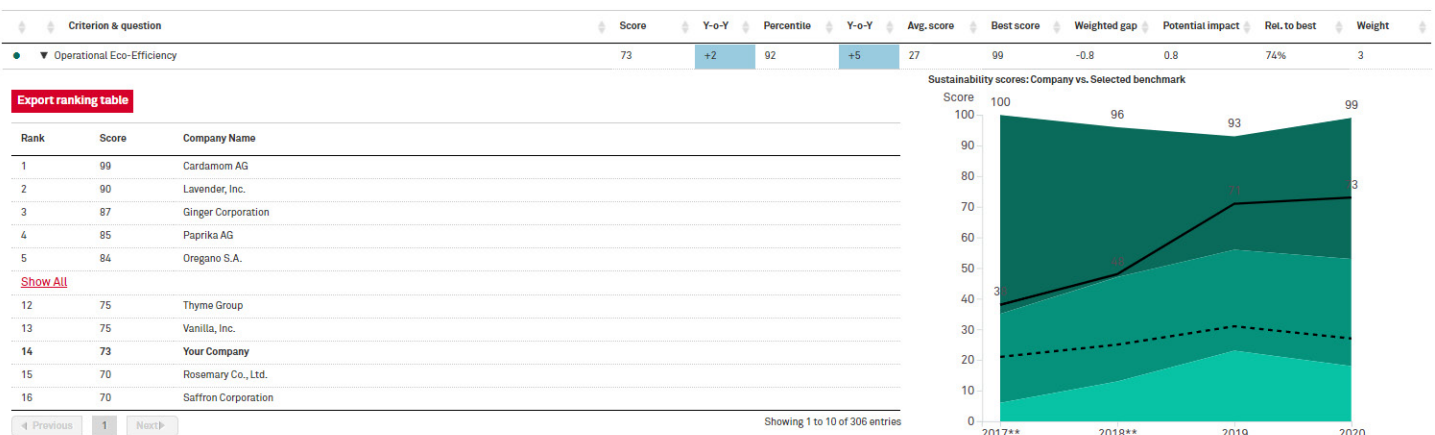
## Learning from the CSA results

The S&P Global Corporate Sustainability Assessment enables you to establish a baseline for your sustainability performance and to conduct competitive benchmarking. We facilitate your learning with:

– **A Benchmarking Scorecard and Database** empowering you to conduct multi-year trend analysis and gain detailed insight on the rankings within your industry. As an active participant, we provide you with a scorecard which allows you to give feedback to your subject-matter experts for each question in the CSA (see How does the assessment work? on page 3). This unparalleled level of transparency will give you the most complete insight into your performance.

– **Personalized feedback** for companies interested in a more in-depth analysis of their sustainability performance. S&P Global offers different customized benchmarking solutions including detailed qualitative and quantitative analysis and a discussion of the companies' strengths and weaknesses compared to their industry peers.

### Online benchmarking tools available for participating companies — showing results, ranking and multiyear trends

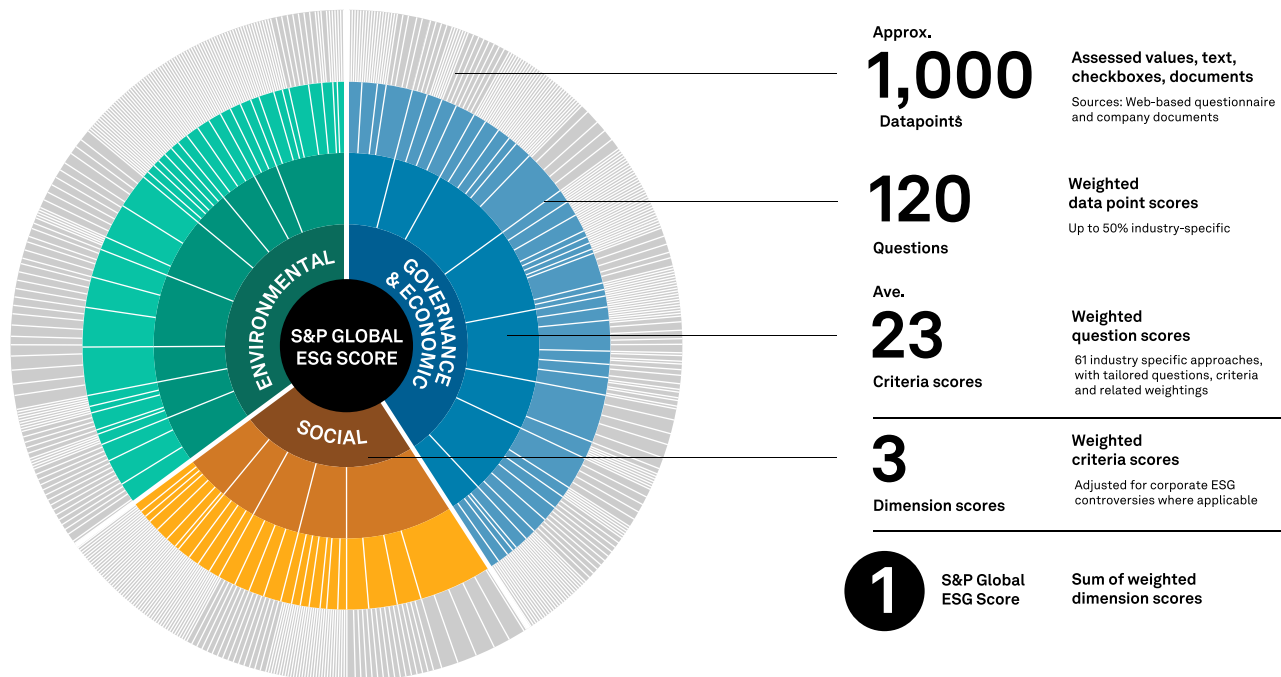


## How does the assessment work?

The S&P Global Corporate Sustainability Assessment uses a consistent, rule-based methodology to convert an average of 1,000 data points per company into a S&P Global ESG Score.

The 61 industry-specific questionnaires each contain approximately 100-130 questions covering 23 different key themes across the economic, social and environmental dimension.

## From data to score — Visualization for a sample industry



\*On average a third of datapoints in each industry require public information

## Your CSA portal — secure, online and easy-to-use

The CSA is completed via our secure and user-friendly online questionnaire platform. Our convenient online reporting tool substantially facilitates reporting and, after the first year of participation, it can be pre-filled with previous answers in subsequent years. Our user-friendly online reporting tool allows you to:

- access question-specific help functions
- easily attach supporting evidence
- quickly view questionnaire completion progress with clear color-coding scheme
- assign user rights to complete the questionnaire online
- control final questionnaire sign-off
- benefit from an online repository of your ESG approach and business case reference

## The CSA as your IR toolkit — stay ahead of the curve

Participation in the CSA helps ESG, IR and other departments such as procurement or HR to collaborate more closely in putting their company’s ESG performance into context, explaining how challenges are addressed and how the company intends to create value in the long term.

The breadth and depth of the assessment across the economic, environmental and social dimensions gives

companies a unique opportunity to highlight their sustainability strengths in areas that might not be covered by traditional sustainability reports. For the past 20 years, the CSA has addressed sustainability issues before they have entered the agenda of other investors or regulators. As a result, active participation in the CSA has helped many companies to future-proof their business and stand out as ESG leaders.

## Over 2,800 companies are already generating business value from participating in the CSA. Join them now.

### Which companies are invited to participate in the CSA?

This year, S&P Global is extending the list of invited companies to over 11,000. The extended list of invited companies is made up of eligible constituents from the Dow Jones Sustainability Indices (DJSI) and the S&P ESG Index series. In addition, S&P Global invites companies that are of interest to the broader investment community and therefore part of S&P Global’s assessment groups. This last group has the option to complete either a Full CSA or a Core CSA with fewer questions. All these companies will receive a public S&P Global ESG Score. Visit the CSA website for more information and a full list of invited companies:

[www.spglobal.com/esg/csa/invited-companies](http://www.spglobal.com/esg/csa/invited-companies)

Companies, including small, non-listed companies that wish to use the CSA for internal analyses, are invited to contact our ESG Benchmarking team to learn more about our customizable Private Benchmarking service with flexible timeline: [esgbenchmarking@spglobal.com](mailto:esgbenchmarking@spglobal.com)

### What is the assessment process?

Companies invited to participate in the CSA need to complete the assessment in a defined window of time. Once the questionnaire is submitted, the answers and supporting evidence are reviewed and assessed by S&P Global analysts. The quality control process involves a comprehensive review of the entire submission, followed by multiple layers of quality checks, including comparison with industry peers and expert review. An independent third-party audit assures the consistency and robustness of the entire process and the results.

S&P Global has established a timeline for the CSA 2022, starting with companies eligible for index inclusion. Assessment results and DJSI membership updates will be shared in Q4 2022.

Assessment Windows	Assessed Groups
April - June	~3,500 <b>DJSI</b> eligible companies - selected based on free float asset value. CSA results to be published in Q4 2022
May - July	~3,500 <b>S&amp;P ESG Indices</b> eligible companies that are not yet in group A. Includes e.g. companies in S&P 500, S&P 1200, TOPIX, S&P Global LargeMidCap Indices. CSA Results to be published in Q4 2022
June - January	~6,000 <b>Other</b> companies: Assessed in 2021, capital market interest, or company interested in a public S&P Global ESG Score. CSA results to be published in Q1 2023

More information regarding the assessment timeline is available at: [www.spglobal.com/esg/csa/csa-timeline](http://www.spglobal.com/esg/csa/csa-timeline)

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### About S&P Global Sustainable1

S&P Global Sustainable1 is the central source for sustainability intelligence from S&P Global. Sustainable1 matches customers with the ESG products, insights and solutions from across S&P Global's divisions to help meet their unique needs. Our comprehensive coverage across global markets combined with in-depth ESG intelligence provides financial institutions, corporations and governments an unmatched level of clarity and confidence to successfully navigate the transition to a sustainable future. Our data and well-informed point of view on critical topics like energy transition, climate resilience, positive impact and sustainable finance allow us to go deep on the details that define the big picture so customers can make decisions with conviction. To learn more about Sustainable1, visit [www.spglobal.com/sustainable1](http://www.spglobal.com/sustainable1).

### About S&P Global

S&P Global (NYSE: SPGI) is the world's foremost provider of credit ratings, benchmarks and analytics in the global capital and commodity markets, offering ESG solutions, deep data and insights on critical economic, market and business factors. We've been providing essential intelligence that unlocks opportunity, fosters growth and accelerates progress for more than 160 years. Our divisions include S&P Global Ratings, S&P Global Market Intelligence, S&P Dow Jones Indices and S&P Global Platts. For more information, visit [www.spglobal.com](http://www.spglobal.com).

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