

Diversity, Equity & Inclusion



Thematic ESG Data Analysis: Starter

S&P Global

Company Name
Month Year

Important Note

- This sample report features only some sample datasets and questions for illustration of the analysis section content.
- T-DAR has 3 modules. The depth of data analysis depends on the chosen setup.

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Diversity, Equity, and Inclusion

Relevance for the society

Conversations around diversity, equity, and inclusion have gathered significant attention ever since the MeToo movement and the Black Lives Matter protests. These events highlighted our society's racial and gender inequities with new vigor, prompting governments and businesses to make commitments towards rectifying various forms of biases. Social upheavals have certainly brought the discourse on diversity to the forefront, along with a renewed focus on how these issues are mirrored in workplaces. Current trends indicate the need for concerted action from governments, industry bodies, investors, and companies to keep gender equality topics on top of their agendas.

Relevance for the business

Research has shown that diversity brings many advantages to an organization, including profitability and market performance. Companies with a diverse workforce can gain from diverseness in perspectives, ideas, and experiences that help build an effective and resilient business. Such companies tend to outperform organizations that do not invest in diversity. Limiting diversity agenda or adopting commitments as a token gesture can be disadvantageous to the companies as they are likely to fall behind their peers when it comes to meaningful action. As a result, companies may be sacrificing their resilience, limiting access to talent, diverse skills, and perspectives. Companies with poor gender diversity records may be exposed to reputational risks because of discrimination lawsuits, supply chain risks related to exploitation of women and girls, and operational risks associated with poor talent management and productivity.

Relevance for the investor

Investors recognize the correlation between gender diversity in companies and long-term value creation, stability, and financial returns. Towards this end, responsible investors are actively embracing investing with a gender lens, thereby aligning their strategies with the UN Sustainable Development Goals, and pushing companies to have greater gender diversity. In 2019, total publicly available equity and fixed income offerings in gender lens investing reached over USD 2.4 billion in assets under management. As gender diversity is being diligently considered as an investment criterion, it is essential to understand the performance of companies committed to adopting progressive measures in this area. Various indices also bring transparency to gender-related policies and practices of publicly listed companies and allow investors to compare how companies worldwide invest in diversity.

Source: S&P Global, Diversity, Equity, and Inclusion: Robust action is needed to overcome slow progress, May 2022

Diversity, Equity, and Inclusion in the CSA

CSA 2021 Methodology

The basis of the analysis is the S&P Global 2021 Corporate Sustainability Assessment (CSA) which evaluated 1,863 companies on various E, S, and G parameters, including 10 questions about their holistic diversity performance. These questions cover topics such as board diversity, gender pay, workforce breakdown by gender, race, nationality, and minorities, health and well-being, and discrimination and harassment. The analysis offers insights into the current diversity performance of companies participating in the CSA across 11 industry groups and in five geographic locations.

List of the 11 relevant questions from the Corporate Sustainability Assessment (CSA) 2021 covered in this report:

1. Board Diversity Policy
2. Board Gender Diversity
3. Discrimination & Harassment
4. Workforce Breakdown: Gender
5. Workforce Breakdown: Race/Ethnicity & Nationality
6. Workforce Breakdown: Other Minorities
7. Gender Pay Indicators
8. Hiring
9. Employee Turnover Rate
10. Trend of Employee Engagement
11. Health and Well-being

Source: CSA 2021

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The Corporate Sustainability Assessment (CSA)

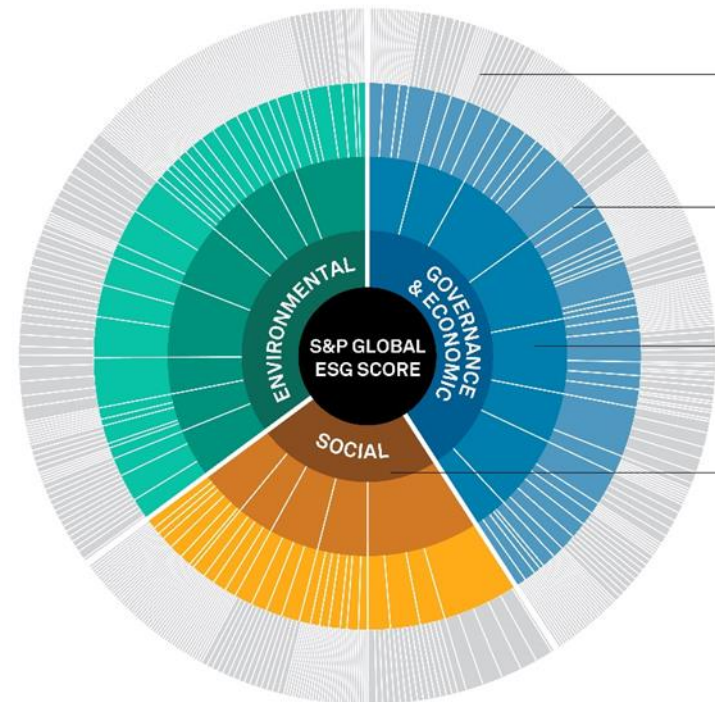
Key facts

The Corporate Sustainability Assessment (CSA) is an annual evaluation of companies' sustainability practices. This year, S&P Global is inviting over 10,000 companies. The CSA focuses on criteria that are both industry-specific and financially material, and has been doing so since 1999. The number of companies actively participating in the CSA increased to 1843 companies globally in 2021 only for ESG Indices (+33% YOY).

The Corporate Sustainability Assessment (CSA) uses a consistent, rule-based methodology to convert an average of 1000 data points per company into a total sustainability score. It applies 61 industry-specific approaches. The size of the segments in the sample graph below represents the weight (materiality) assigned at the different levels. This chart is not representative of your industry.

Source: CSA 2021

From data to score



1000 Datapoints

Assessed values, text, checkboxes, documents

100 Questions

Scored as sum of weighted datapoint scores

20 Criteria

Sum of weighted question scores

3 Dimensions

Sum of weighted criteria scores

1 Total Score

Sum of weighted dimension scores









Data Universe Covered

Reference universe for this report

All companies that actively participated in the 2021 CSA which are eligible for inclusion in the Dow Jones Sustainability Indices and/or the S&P ESG Indices






How to Interpret the Icons of the CSA Methodology

CSA Expected Practice

Assessment Focus		Description of Information Sought
Disclosure / Transparency		Disclosure of qualitative/quantitative information
Documents		Document supporting company's response
Public Documents		Publicly available document supporting company's response
Exposure/Coverage		Coverage of measures implemented, or data reported
Trend		Trend of key indicators in the last three/four years
Performance		Performance of key indicators in comparison to the expected threshold
Awareness		Awareness about internal and external issues and measures taken
External Verification		Third party verification of data or of processes

Source: CSA

Gap Analysis (only T-DAR Starter and Custom)

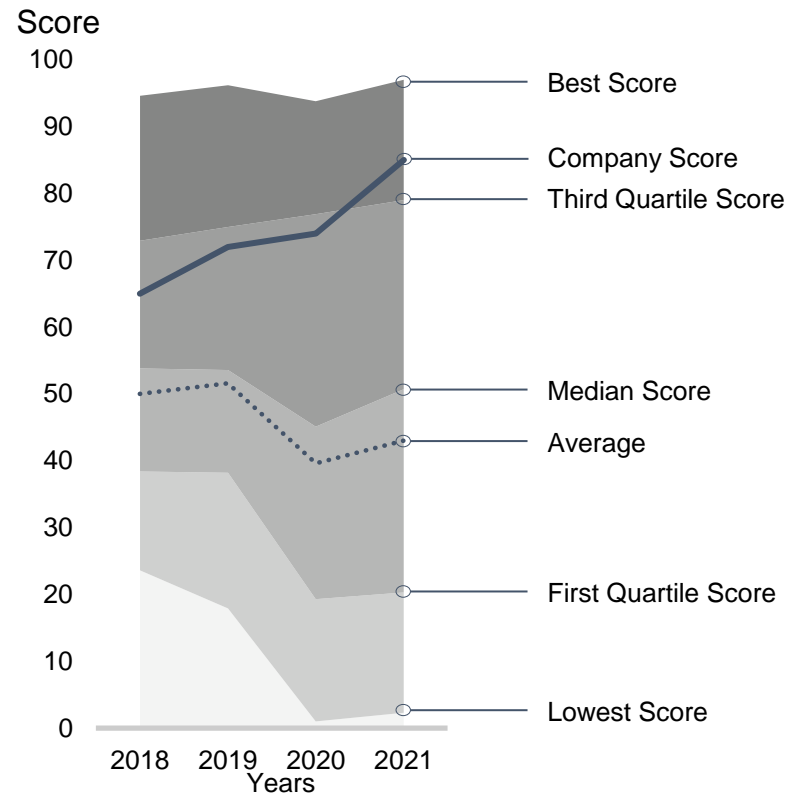
Assessment		Description
Full Score (100)		The company's answer received full points, or public information was found
Partial Score (1 to 99)		The company's answer did not fully meet the expected practice, or the company did not answer the question, but partial information was found publicly
Score of zero		The company did not answer the question, or the answer did not meet expectations
Additional information		Additional general or company specific information on the assessment approach and result
Not applicable		The question/aspect is not applicable for the company, resulting in a relative increase of question/aspect weights across the other questions/aspects in this criterion/dimension

How to Interpret the Peer Group Distribution

Interpretation of the Example

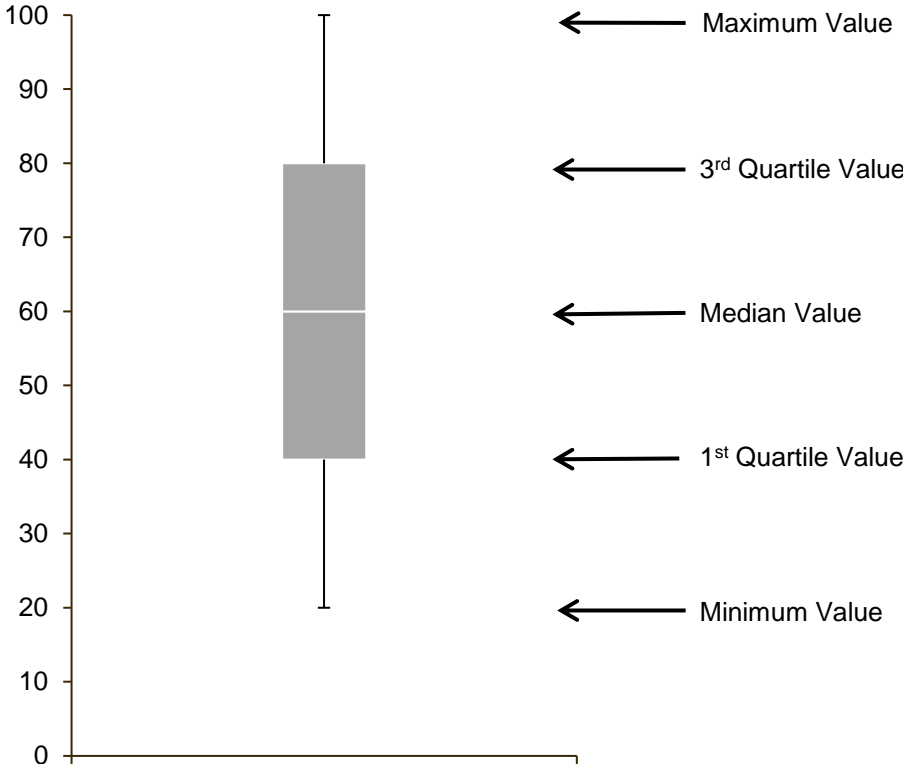
Over the four-year period the company's score improved substantially and the company moved from being in the peer group quartile above the median into the top quartile (25% best performing companies). At the same time the average score in the industry dropped and the median and best score values stayed more or less constant with a drop in year 2019. The scores of companies in the top quartile also moved closer together, while the range of scores of the companies in the quartiles above and below the median widened.

Peer Group Distribution Example



How to Interpret the Box-and-Whisker Plot

Example of Box-and-Whisker Plot



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39	Peer Group Benchmarking Benchmarking of the company's performance on the topic against customized peer groups.

Board Gender Diversity

Binding legislation influences board gender diversity



CSA Expected Practice – Board Gender Diversity

Topic rationale, focus and expected practice for the topic explain the context, materiality and data used for the analysis.

Rationale

Does the board reflects the diversity of the workforce and marketplace, thereby ensuring that a variety of viewpoints are heard and factored into corporate decision-making? A commitment to diversity at all levels can help companies attract employees, create goodwill with consumers, and better compete in diverse markets globally, which in turn benefits long-term shareholder value.

Focus and Expected Practice

Aspects	Focus and Expected practice description	
Female representation on the board	 	Percentage of female directors on the board lies between 40% and 60%, indicating a well-balanced board in terms of gender

Source: CSA 2021

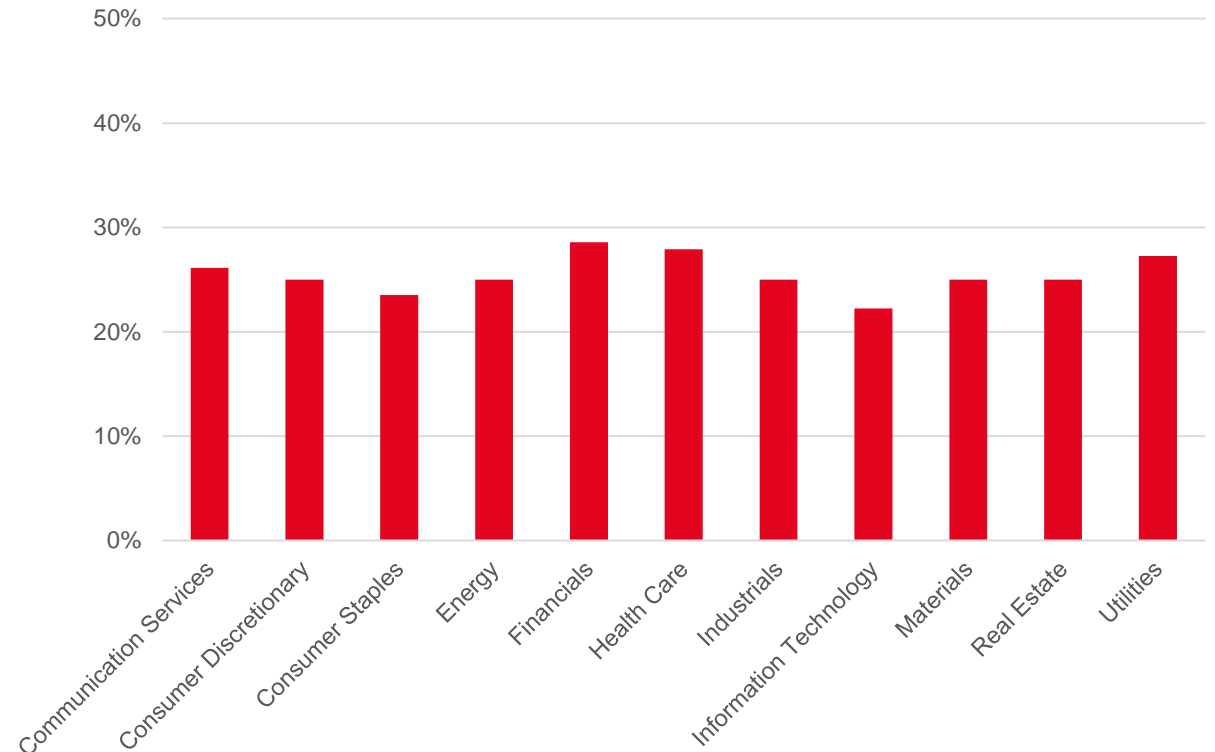
Gender Diversity on the Board

Note: The data analysis does not include companies for which this question has been considered as not applicable.

Description

- The median ration of women on companies’ board of directors is below 30% for each industry group.
- Companies that have a board gender diversity policy tend to have a better representation of women on the board.
- There are nevertheless exceptions as our analysis shows for Real Estate that has the highest proportion of companies with a board diversity policy that addresses gender, nationality, and ethnicity, but when it comes to the number of women on the board, Real Estate falls among the laggards.
- The highest median proportion of female directors was recorded in the Financials sector (29% female directors).
- Information Technology showed the lowest median proportion of female directors representation on the board (22% female directors).

Median ratio of women on companies’ board of directors, by Industry Group



Source: CSA 2021

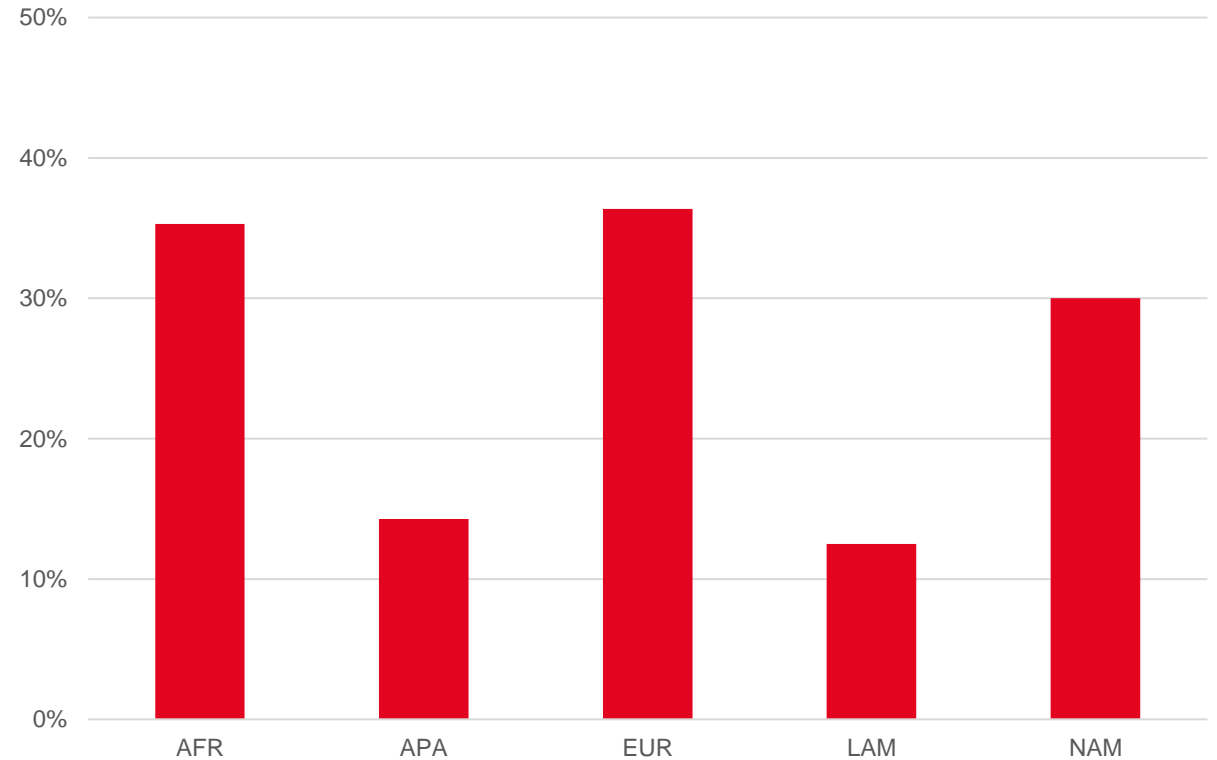
Gender Diversity on the Board

Note: The data analysis does not include companies for which this question has been considered as not applicable.

Description

- The analysis of data according to geographic locations shows the highest median ratio of women on the board in Europe (36%) and the lowest in Latin America (13%).
- Companies based in regions with binding regulatory frameworks tend to have a higher representation of women on the board of directors.
- Europe has the largest number of countries with binding and soft quotas and the companies based in this region have the highest proportion of women in board positions: France (43%), Austria (41%), and Italy (40%) are some of the countries that have binding legislation.
- The median proportion of women directors in companies based in North America is 30% as the regulatory requirements vary based on state legislation across the United States.

Median ratio of women on companies' board of directors, by Region



Gender Diversity on the Board

Note: The data analysis does not include companies for which this question has been considered as not applicable.

The company's industry and country of reference, as classified by GICS and S&P Global, are in scope.

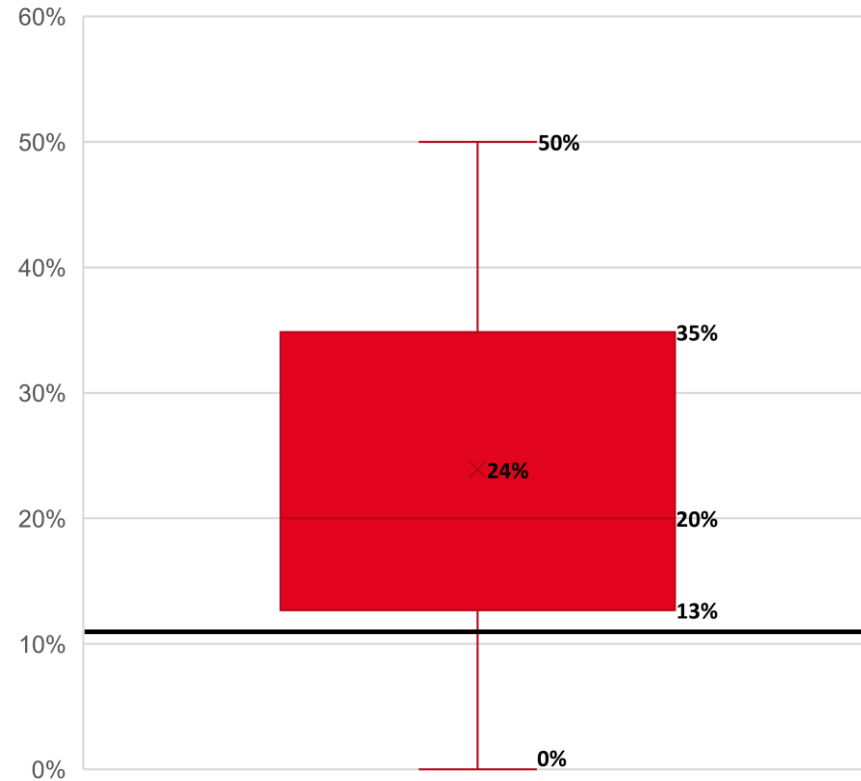
Company Performance

There is 1 female director on the board of 9 directors. Therefore, the share of female directors on the board is 11.11%.

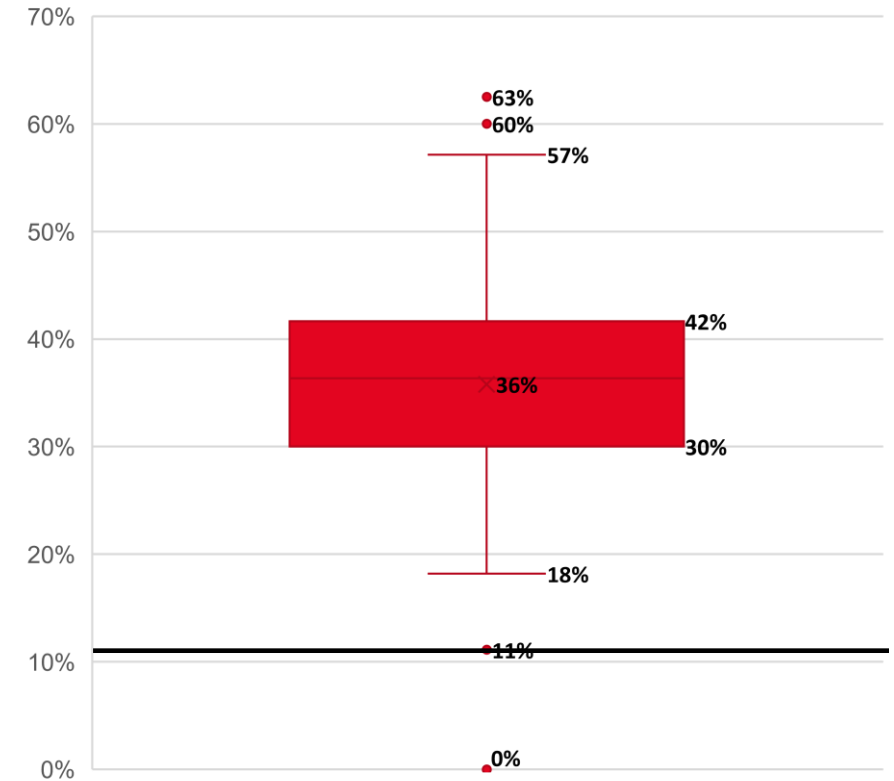
Company

Source: CSA 2021

Box and whisker chart depicting the distribution of the ratio, with the median, of women in the board of directors, in the company's industry



Box and whisker chart depicting the distribution of the ratio, with outliers and the median, of women in the board of directors, in the company's country



Workforce Breakdown: Gender

Towards improving women's representation across corporate levels

CSA Expected Practice – Workforce Breakdown: Gender (1/2)

Topic rationale, focus and expected practice for the topic explain the context, materiality and data used for the analysis.

Rationale

Gender diversity can improve a company’s performance as it increases the likelihood of bringing people with different types of knowledge, views and perspectives together. This diversity results in better innovative and problem-solving skills, improves talent attraction and retention, increases employee engagement and results in higher efficiency. Several initiatives have already been taken by shareholders and governments to increase the share of women in the workforce and in leadership positions. Companies who are early adopters of inclusive hiring and retention practices will therefore benefit from positive recognition and lower compliance costs in the future. Companies are expected to commit to gender balance across the talent pipeline by setting targets for the levels of representation where they face the greatest challenges.

Source: CSA 2021

Focus and Expected Practice

Aspects	Focus and Expected practice description
Diversity KPIs	Public reporting on share of women in total workforce
	Public reporting on target and target year
	Public reporting on women in management positions (as a % of total management positions)
	Public reporting on target and target year
	Public reporting on women in junior management positions, i.e. first level of management (as % of total junior management positions)
	Public reporting on target and target year
	Public reporting on women in top management positions, i.e. maximum two levels away from the CEO or comparable positions (as a % of total top management positions)
	Public reporting on target and target year







CSA Expected Practice – Workforce Breakdown: Gender (2/2)

Topic rationale, focus and expected practice for the topic explain the context, materiality and data used for the analysis.

Rationale

Gender diversity can improve a company’s performance as it increases the likelihood of bringing people with different types of knowledge, views and perspectives together. This diversity results in better innovative and problem-solving skills, improves talent attraction and retention, increases employee engagement and results in higher efficiency. Several initiatives have already been taken by shareholders and governments to increase the share of women in the workforce and in leadership positions. Companies who are early adopters of inclusive hiring and retention practices will therefore benefit from positive recognition and lower compliance costs in the future. Companies are expected to commit to gender balance across the talent pipeline by setting targets for the levels of representation where they face the greatest challenges.

Focus and Expected Practice

Aspects	Focus and Expected practice description	
Diversity KPIs <i>(continued)</i>		Public reporting on women in management positions in revenue-generating functions
		Public reporting on target and target year
		Public reporting on women in STEM-related positions
		Public reporting on target and target year
		High retention of women from junior to senior management positions
Coverage		High coverage reported (as a % of FTEs)

Source: CSA 2021

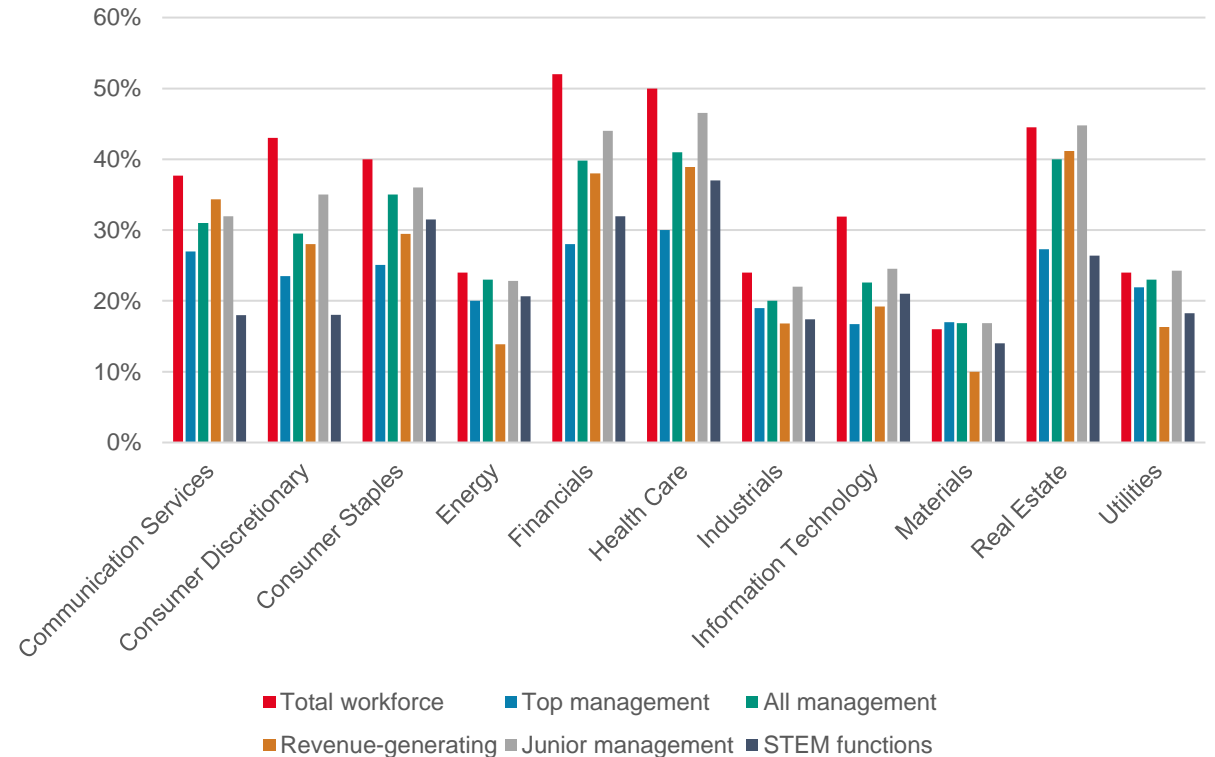
Breakdown of the Workforce by Gender

Note: The data analysis does not include companies for which this question has been considered as not applicable.

Description

- In terms of median share of women in the total workforce few industries reach the 50% threshold (Financials 52% and Health Care 50%).
- The analysis reveals that companies in consumer-facing industries tend to have a high representation of women in the total workforce, revenue-generating positions, and senior management.
- The Financials, Health Care and Real Estate sectors are the best performers, while the laggards lie in the Energy, Utilities, Industrials, and Materials sectors.
- Traditionally, industries with physically challenging jobs have a low representation of women. This was also observed in the analysis as companies in the Energy, Industrials, and Materials sectors fall behind others in the median proportion of women across all levels.

Median share of women in the workforce, by Industry Group



Source: CSA 2021

Breakdown of the Workforce by Gender

Note: The data analysis does not include companies for which this question has been considered as not applicable.

Description

- The analysis of the median share of women in the workforce by region shows more homogeneous results than the same analysis by industry group.
- The median share of women in the total workforce ranges between 30% in Asia Pacific and 41% in Africa.
- From a geographic point of view, companies based in Latin America and Asia-Pacific have fewer women in the total workforce, revenue-generating positions, and senior management.
- Companies based in Europe and North America outperform these regions in the representation of women across all levels.

Median share of women in the workforce, by Region



Source: CSA 2021

Breakdown of the Workforce by Gender: Diversity Indicator in the Reference Industry

Note: The data analysis does not include companies for which this question has been considered as not applicable.

The company's industry of reference, as classified by GICS and S&P Global, is in scope.

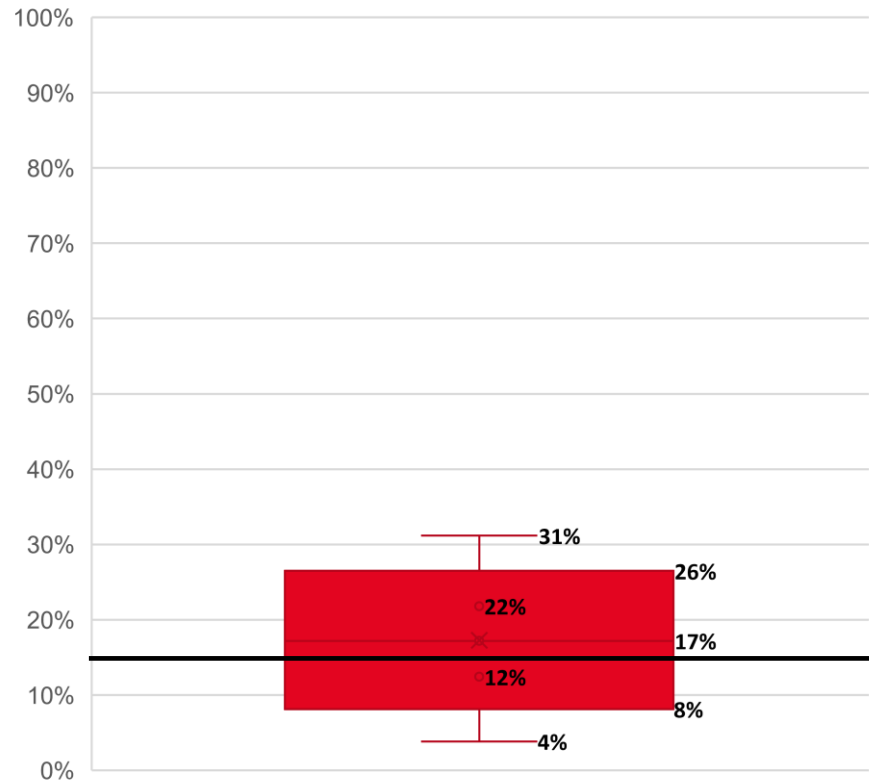
Company Performance

- Share of women in total workforce (as % of total workforce): 15.9%
- Share of women in top management positions, i.e. maximum two levels away from the CEO or comparable positions (as % of total top management positions): 17.5%

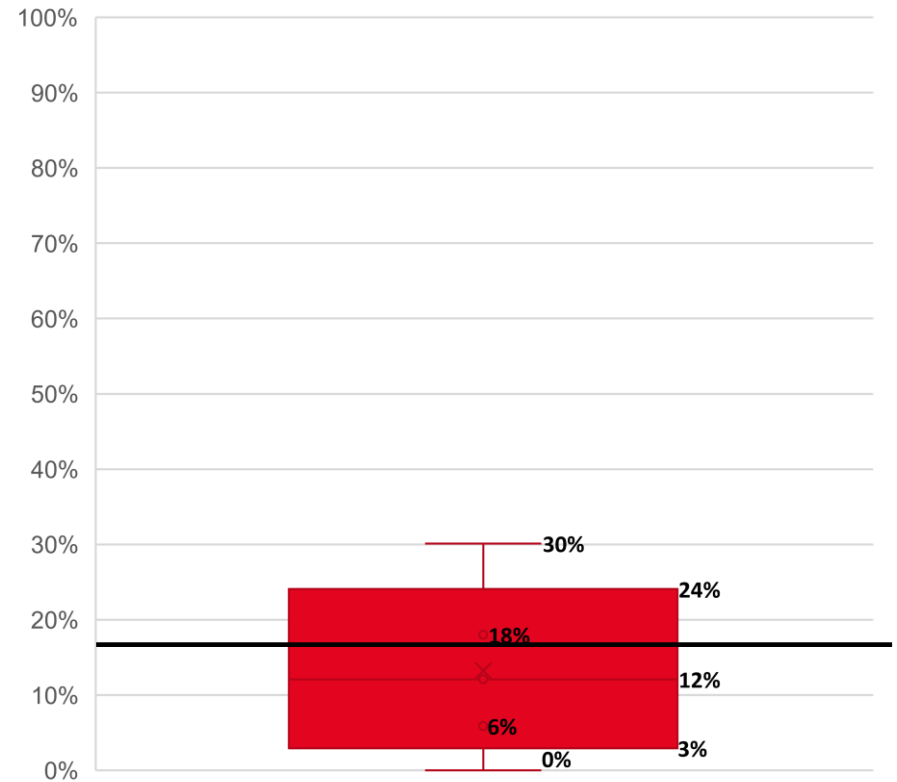
■ Company

Source: CSA 2021

Box and whisker chart depicting the distribution of the share, with the median, of *Women in the Total Workforce*, in the company's industry



Box and whisker chart depicting the distribution of the share, with the median, of *Women in Top Management*, in the company's industry



Breakdown of the Workforce by Gender: Diversity Indicator in the Reference Industry

Note: The data analysis does not include companies for which this question has been considered as not applicable.

The company's industry of reference, as classified by GICS and S&P Global, is in scope.

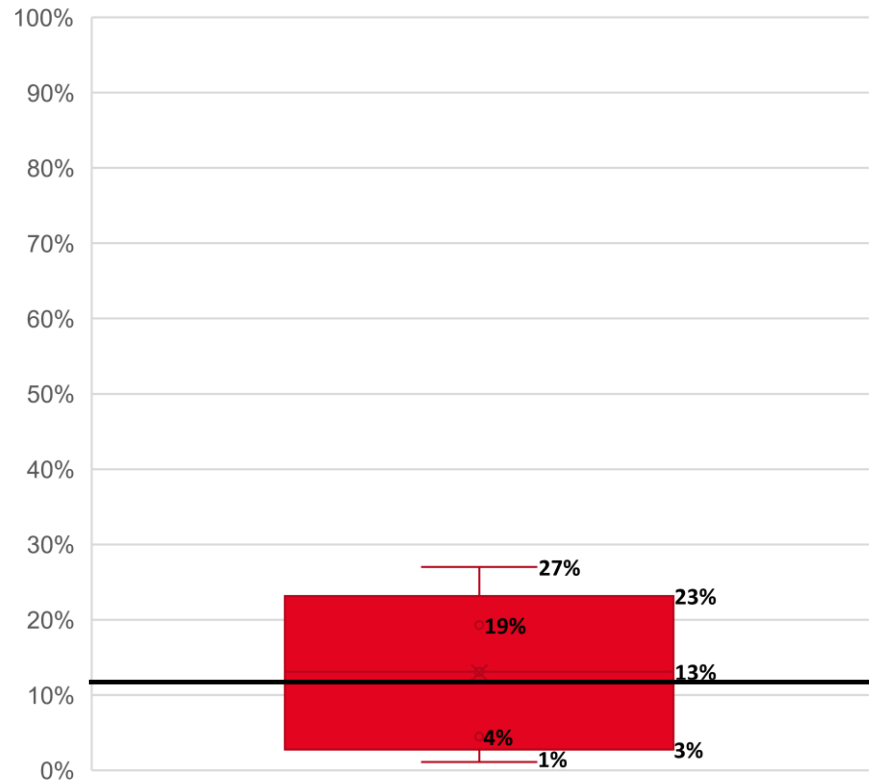
Company Performance

- Share of women in all management positions, including junior, middle and top management (as % of total management positions): 12.2%
- Share of women in junior management positions, i.e. first level of management (as % of total junior management positions): 16.1%

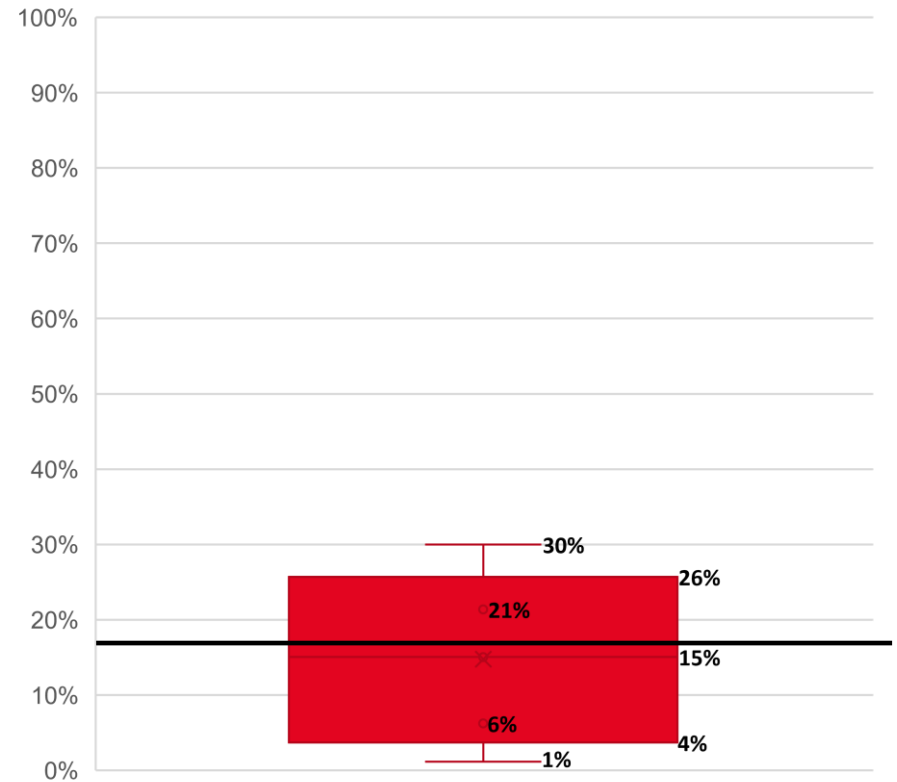
Company

Source: CSA 2021

Box and whisker chart depicting the distribution of the share, with the median, of *Women in Management*, in the company's industry



Box and whisker chart depicting the distribution of the share, with the median, of *Women in Junior Management*, in the company's industry



Breakdown of the Workforce by Gender: Diversity Indicator in the Reference Industry

Note: The data analysis does not include companies for which this question has been considered as not applicable.

The company's industry of reference, as classified by GICS and S&P Global, is in scope.

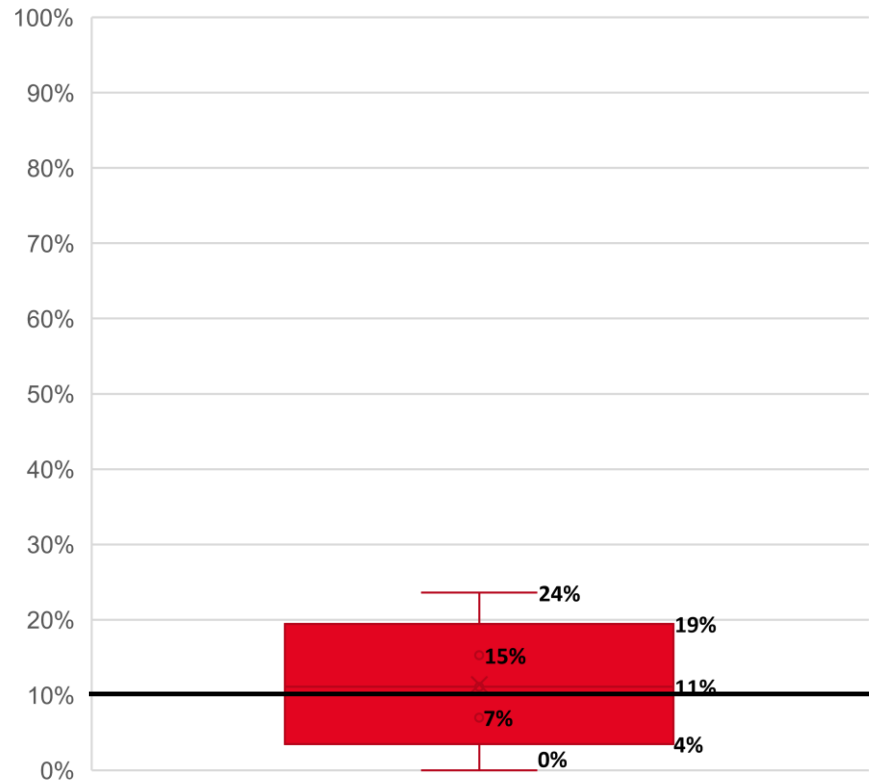
Company Performance

- Share of women in STEM-related positions (as % of total STEM positions): 10.1%
- Share of women in management positions in revenue-generating functions (e.g. sales) as % of all such managers (i.e. excluding support functions such as HR, IT, Legal, etc.): 7.5%

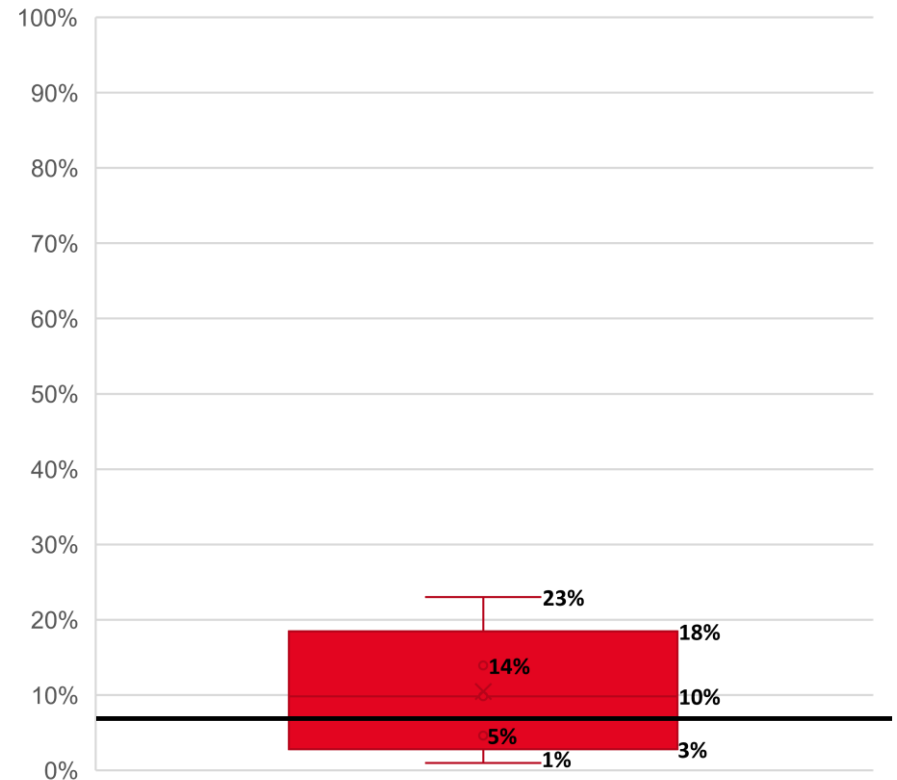
Company

Source: CSA 2021

Box and whisker chart depicting the distribution of the share, with the median, of *Women in STEM Functions*, in the company's industry



Box and whisker chart depicting the distribution of the share, with the median, of *Women in Revenue-Generating Functions*, in the company's industry



Breakdown of the Workforce by Gender: Diversity Indicator in the Reference Country

Note: The data analysis does not include companies for which this question has been considered as not applicable.

The company's country of reference, as classified by S&P Global, is in scope.

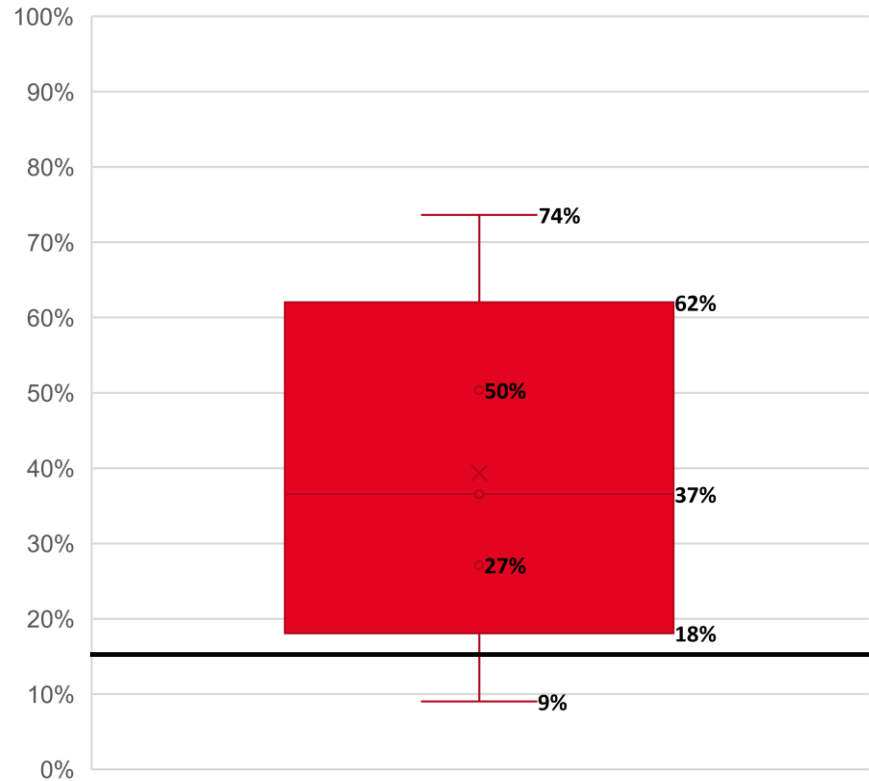
Company Performance

- Share of women in total workforce (as % of total workforce): 15.9%
- Share of women in top management positions, i.e. maximum two levels away from the CEO or comparable positions (as % of total top management positions): 17.5%

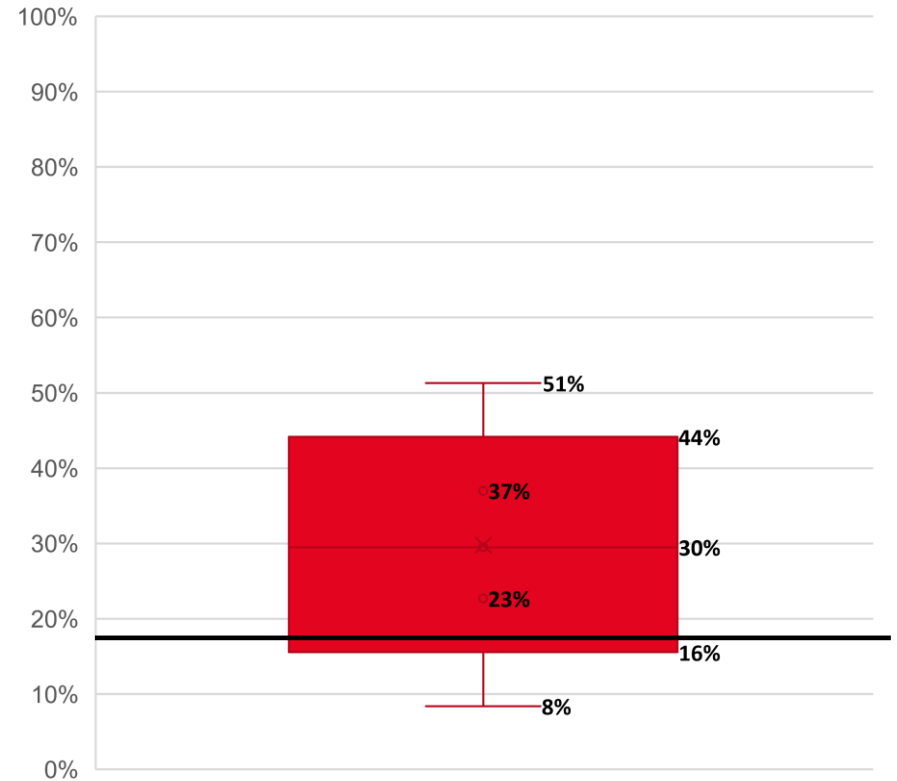
■ Company

Source: CSA 2021

Box and whisker chart depicting the distribution of the share, with the median, of *Women in the Total Workforce*, in the company's country



Box and whisker chart depicting the distribution of the share, with the median, of *Women in Top Management*, in the company's country



Breakdown of the Workforce by Gender: Diversity Indicator in the Reference Country

Note: The data analysis does not include companies for which this question has been considered as not applicable.

The company's country of reference, as classified by S&P Global.

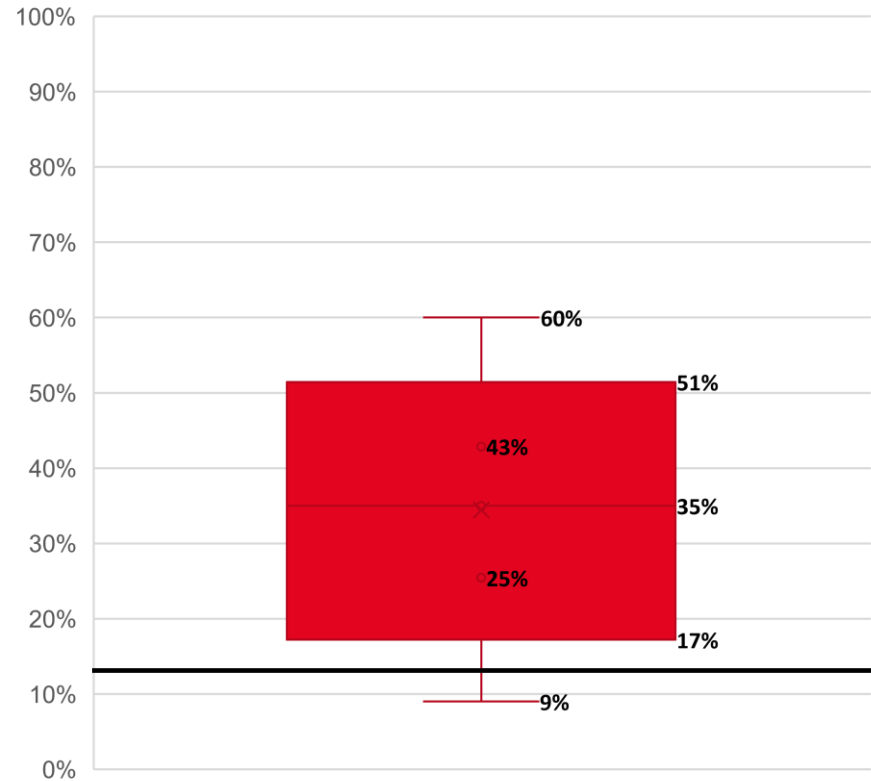
Company Performance

- Share of women in all management positions, including junior, middle and top management (as % of total management positions): 12.2%
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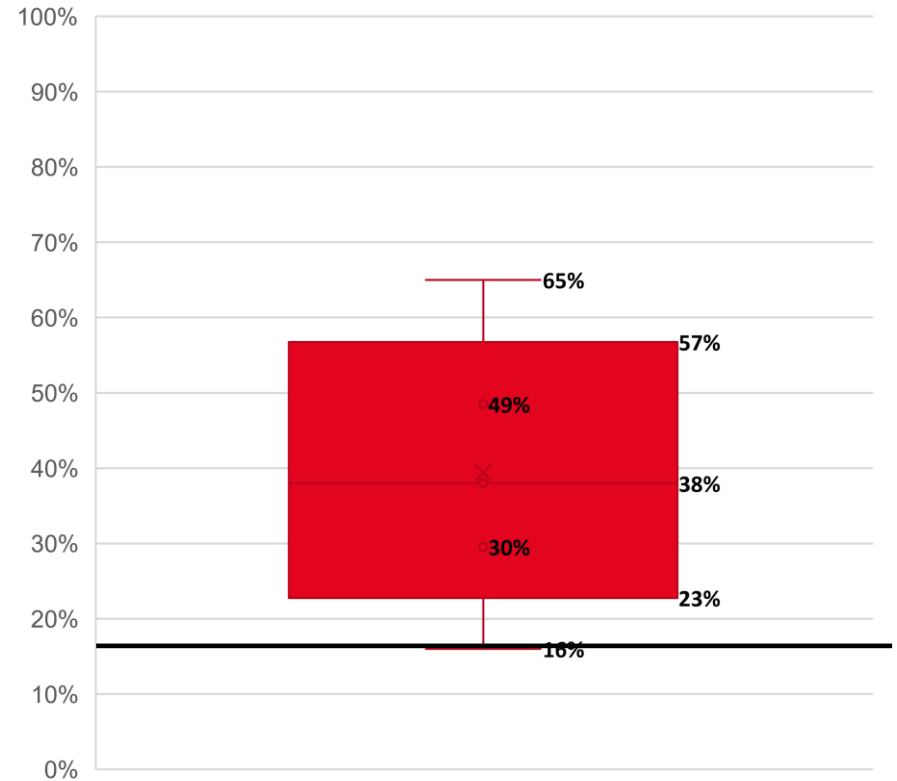
Company

Source: CSA 2021

Box and whisker chart depicting the distribution of the share, with the median, of *Women in Management*, in the company's country



Box and whisker chart depicting the distribution of the share, with the median, of *Women in Junior Management*, in the company's country



Breakdown of the Workforce by Gender: Diversity Indicator in the Reference Country

Note: The data analysis does not include companies for which this question has been considered as not applicable.

The company's country of reference, as classified by S&P Global, is in scope.

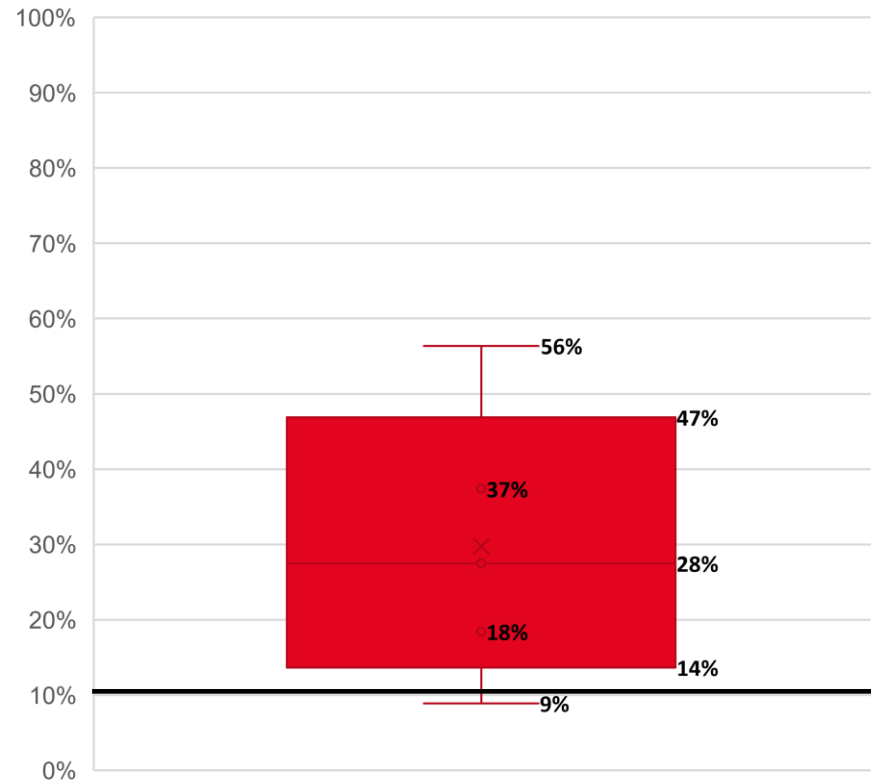
Company Performance

- Share of women in STEM-related positions (as % of total STEM positions): 10.1%
- Share of women in management positions in revenue-generating functions (e.g. sales) as % of all such managers (i.e. excluding support functions such as HR, IT, Legal, etc.): 7.5%

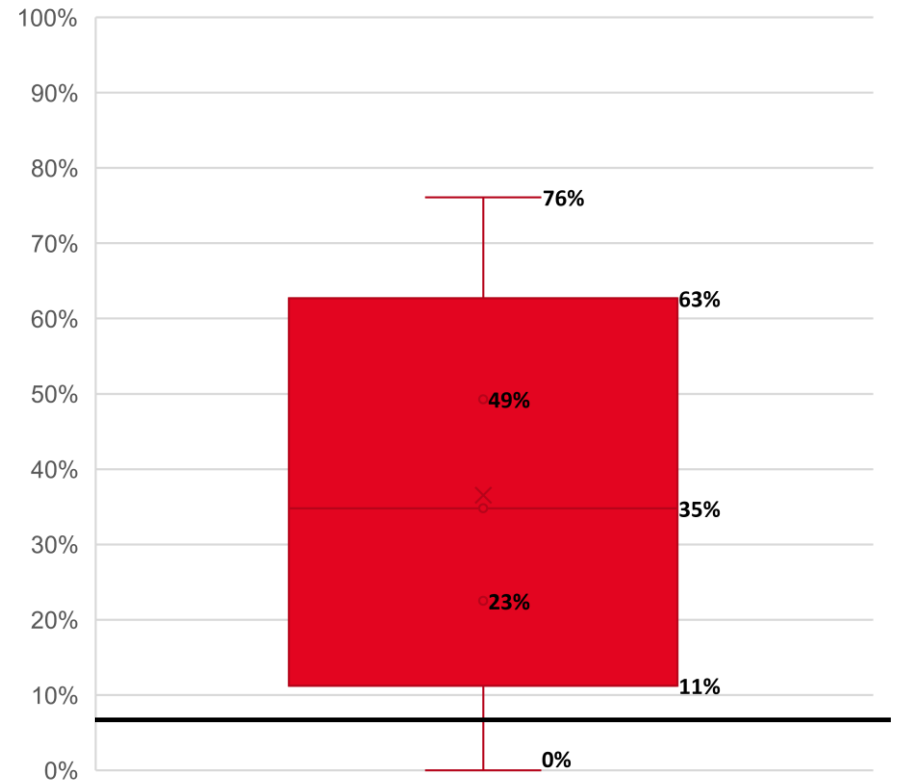
Company

Source: CSA 2021

Box and whisker chart depicting the distribution of the share, with the median, of *Women in STEM Functions*, in the company's country



Box and whisker chart depicting the distribution of the share, with the median, of *Women in Revenue-Generating Functions*, in the company's country



Workforce Breakdown: Other Minorities

The overlooked talent pool

CSA Expected Practice – Workforce Breakdown: Other Minorities

Topic rationale, focus and expected practice for the topic explain the context, materiality and data used for the analysis.

Rationale

To achieve the optimum mix of skills, backgrounds and experience, workforce diversity needs to go beyond discussing the percentage of women to also include other diversity indicators.

The focus is on companies’ diversity and inclusion practices by collecting and reporting data for the proportion of employees which self-identify as part of underrepresented groups, such as having a disability or being LGBTQI+. Companies might also choose to report on age breakdowns, as it is known that populations are ageing across many countries and that age discrimination cannot be tolerated. A lack of diversity exposes companies to great legal and reputational risks as various stakeholders pay increasing attention to companies’ workforce balance.

Focus and Expected Practice

Aspects	Focus and Expected practice description	
Breakdown	✎	The company monitors the breakdown of its workforce according to at least one of these diversity indicators:
		<ul style="list-style-type: none"> • People with disability
		<ul style="list-style-type: none"> • LGBTQI+ <p>Age groups:</p> <ul style="list-style-type: none"> • <30 years old • 30-50 years old • >50 years old • Other
Public disclosure	🌐	Public reporting on at least one figure related to the above-mentioned diversity indicators

Source: CSA 2021

Breakdown of Workforce Breakdown: Other Minorities

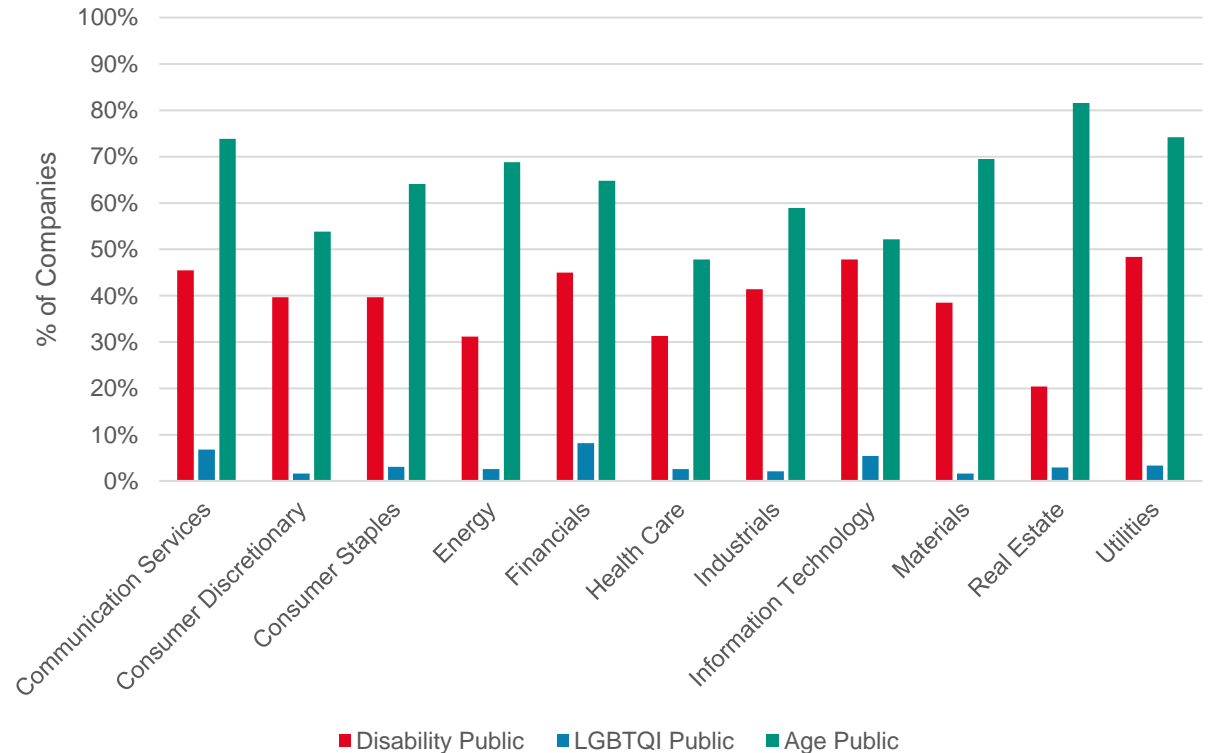
Note: The data analysis does not include companies for which this question has been considered as not applicable.

Description

- Publicly available information on other minorities is mainly focused on Age and Disability, much less on workforce that identifies as LGBTQI minority.
- Among the different industry groups, Age is reported by 48% of the companies in the Health Care industry and by 82% of the companies in the Real Estate industry.
- Information Technology, Utilities, Financials and Communication Services have the highest percentage of companies reporting on disabilities among their workforce, while Real Estate shows the lowest percentage.
- Only 8% of the companies in the industry Financials reports on LGBTQI representation among their workforce. For other industries, the percentage is even lower.
- Local legal frameworks limit the possibility for companies to collect such information.

Source: CSA 2021

Percentage of companies publicly reporting on other minorities in the workforce, by Industry Group



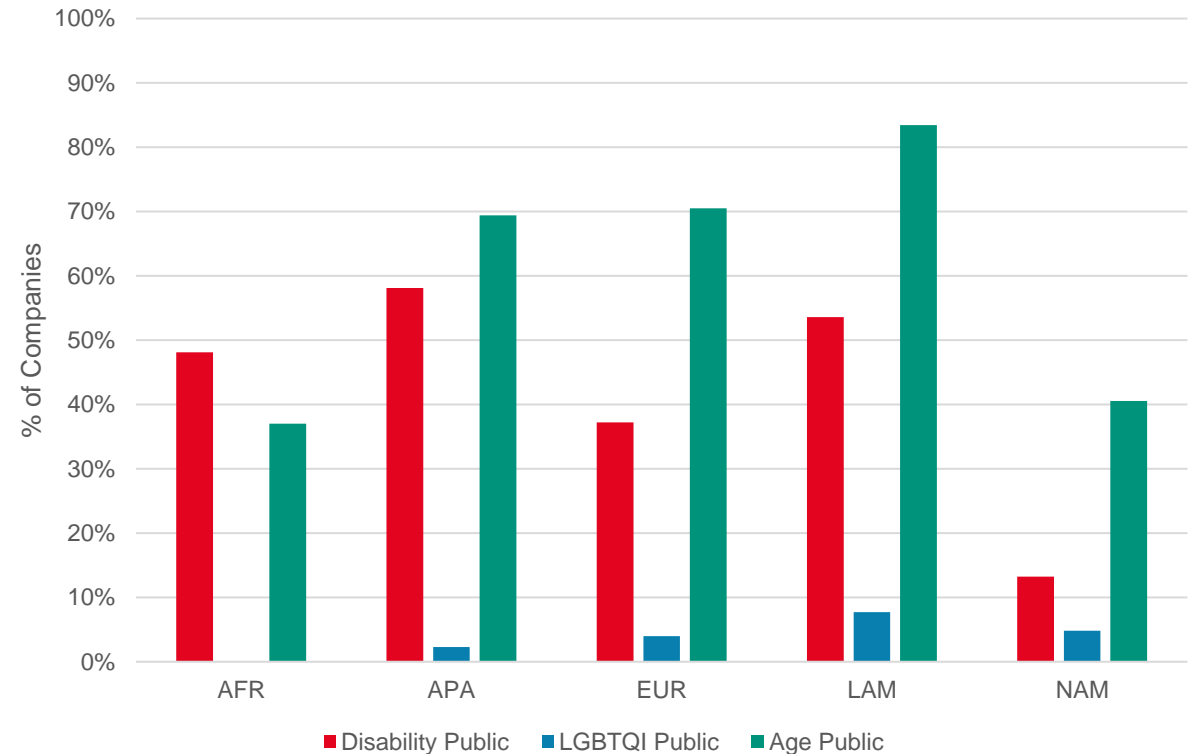
Breakdown of Workforce Breakdown: Other Minorities

Note: The data analysis does not include companies for which this question has been considered as not applicable.

Description

- Analyzing the reporting behavior on other minorities in the workforce by region the pattern is like the industry analysis: frequency of reporting by age group is predominant on disabilities and LGBTQI.
- In Latin America, Europe and Asia Pacific up to 70% or more of the companies in the universe report on age groups; this is less frequent in North America (41% of the companies) and Africa (37% of the companies).
- Reporting on disabilities in the workforce is more common in Asia Pacific (58% of the companies in the universe) and Latin America (54%).
- Public reporting on LGBTQI minorities in the workforce is very unlikely in throughout the world.

Percentage of companies publicly reporting on other minorities in the workforce, by region



Source: CSA 2021

Industry & Country level Breakdown on Workforce Breakdown: Other Minorities

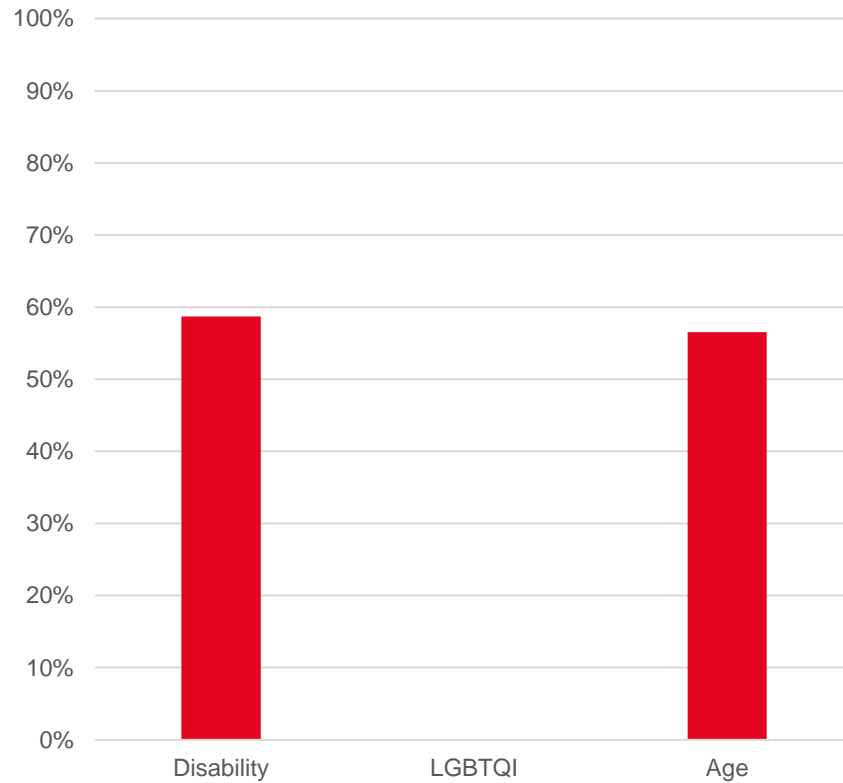
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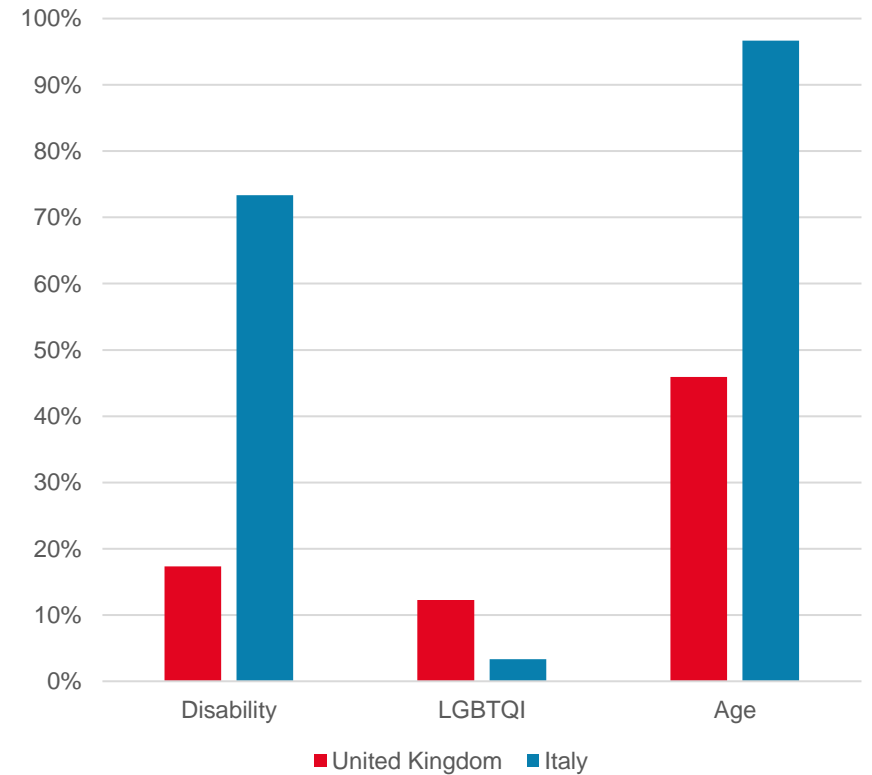
Company Performance

The company has publicly reported on people with disability and age groups

Percentage of companies publicly reporting on other minorities in the workforce, for the company's industry



Percentage of companies publicly reporting on other minorities in the workforce, for the company's country







Source: CSA 2021

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3	Topic Overview and S&P Global Corporate Sustainability Assessment (CSA) Relevance for the society, company and capital market
6	Data Universe and Guidance Scope of the analysis and how to read charts and symbols
12	Data Analysis at Industry and Country Level Detailed data analysis by industry group and geography to understand how the topic is addressed Benchmarking of the company performance on data-point level versus peers in the industry and in the countries of reference
34	Company Performance on the Topic based on the CSA practice Performance of the company on the specific topic, highlighting the major gaps in terms of score with respect to the CSA practice
39	Contact Information

CSA Gap Analysis – Board Gender Diversity

1.1.4 Board Gender Diversity (Major Gap)

Aspects	Focus and Expected practice description	Assessment
Female representation on the board	 Percentage of female directors on the board lies between 40% and 60%, indicating a well-balanced board in terms of gender 	 There is 1 female director on the board of 9 directors. Therefore, the share of female directors on the board is 11.11%, which is below expected threshold for maximum score  <i>The board structure has been updated as per publicly available information from two females to one female director.</i>

Question Score:

-  Full score
-  Partial score
-  Zero points
-  Additional information

CSA Gap Analysis – Workforce Breakdown: Gender (1/2)

3.2.2 Workforce Breakdown: Gender

Question Score:

- Full score
- Partial score
- Zero points
- Additional information

Aspects	Focus and Expected practice description		Assessment	
Diversity KPIs	 	Public reporting on share of women in total workforce		The company has publicly reported on women in overall workforce; however, this is below the expected threshold for maximum score
		Public reporting on target and target year		The company does not report publicly on target and target year of share of women in total workforce
	 	Public reporting on women in management positions (as a % of total management positions)		The company has publicly reported on women in management positions; however, this is below the expected threshold for maximum score
		Public reporting on target and target year		The company does not report publicly on target and target year of share of women in all management positions
	 	Public reporting on women in junior management positions, i.e. first level of management (as % of total junior management positions)		The company disclosed share of women in junior management positions. However, the information is not available publicly
		Public reporting on target and target year		The company does not report publicly on target and target year of women in junior management positions
	 	Public reporting on women in top management positions, i.e. maximum two levels away from the CEO or comparable positions (as a % of total top management positions)		The company disclosed share of women in top management positions. However, the information is not available publicly
		Public reporting on target and target year		The company does not report publicly on target and target year of women in top management positions

CSA Gap Analysis – Workforce Breakdown: Gender (2/2)

3.2.2 Workforce Breakdown: Gender

Question Score:

Aspects	Focus and Expected practice description	Assessment
Diversity KPIs <i>(continued)</i>	Public reporting on women in management positions in revenue-generating functions	The company disclosed share of women in management positions in revenue-generating functions. However, the information is not available publicly
	Public reporting on target and target year	The company does not report publicly on target and target year of women in management positions in revenue-generating functions
	Public reporting on women in STEM-related positions	The company disclosed share of women in STEM-related positions. However, the information is not available publicly
	Public reporting on target and target year	The company does not report publicly on target and target year of women in STEM-related positions
	High retention of women from junior to senior management positions	The proportion of women in senior management positions is 109% of women in junior management positions
Coverage	High coverage reported (as a % of FTEs)	The company's coverage for workforce breakdown- gender data is >75% of FTEs

- Full score
- Partial score
- Zero points
- Additional information

CSA Gap Analysis – Workforce Breakdown: Other Minorities

3.2.4 Workforce Breakdown: Other Minorities

Question Score:

Aspects	Focus and Expected practice description	Assessment
Breakdown	The company monitors the breakdown of its workforce according to at least one of these diversity indicators:	
	<ul style="list-style-type: none"> • People with disability 	
	<ul style="list-style-type: none"> • LGBTQI+ 	<p>The company does not report publicly on LGBTQI+ <i>Meeting the requirements for the other aspects in this question was sufficient to secure a full score at question level.</i></p>
	Age groups: <ul style="list-style-type: none"> • <30 years old • 30-50 years old • >50 years old • Other 	<p><i>The company specified 'Workers of a nationality other than that of the host country' under 'Others'. This was not accepted since this aspect was already assessed in the previous question.</i></p>
Public disclosure	Public reporting on at least one figure related to the above-mentioned diversity indicators	<p>The company has publicly reported on people with disability and age groups</p>

- Full score
- Partial score
- Zero points
- Additional information

Your Contact at S&P Global

ESG Benchmarking

Telephone: +41 44 529 51 70

esgbenchmarking@spglobal.com

www.spglobal.com/esg/csa

S&P Global Switzerland SA

Zurich Branch

Neumuehlequai 6

8001 Zurich

Switzerland

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