

# Benchmarking Report on Materiality

Company XYZ, Month YYYY



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# Materiality Assessment & CSA Performance Benchmarking Process

Sustainable1 supported Company XYZ in the ESG Reporting journey by identifying the ESG topics and metrics material to the Business. The materiality assessment approach is anchored in the SASB (Sustainability Accounting Standards Board) reporting framework. The approach also overlays the GRI (Global Reporting Initiative) framework to the shortlisted material issues. Further, Company XYZ has responded to the Corporate Sustainability Assessment (CSA) in 2023 on numerous sustainability parameters across E, S and G. This way the CSA paves a way for the company to establish a baseline to their sustainability performance and conduct competitive benchmarking. The CSA evaluates corporate sustainability risks, opportunities, and stakeholders impacts over short-, medium- and long-term.

Following are the key elements of this report:



# The Corporate Sustainability Assessment (CSA)

The Corporate Sustainability Assessment (CSA) is an annual evaluation of companies' sustainability practices. This year, S&P Global is inviting over 13,800 companies. The CSA focuses on criteria that are both industry-specific and financially material and has been doing so since 1999.

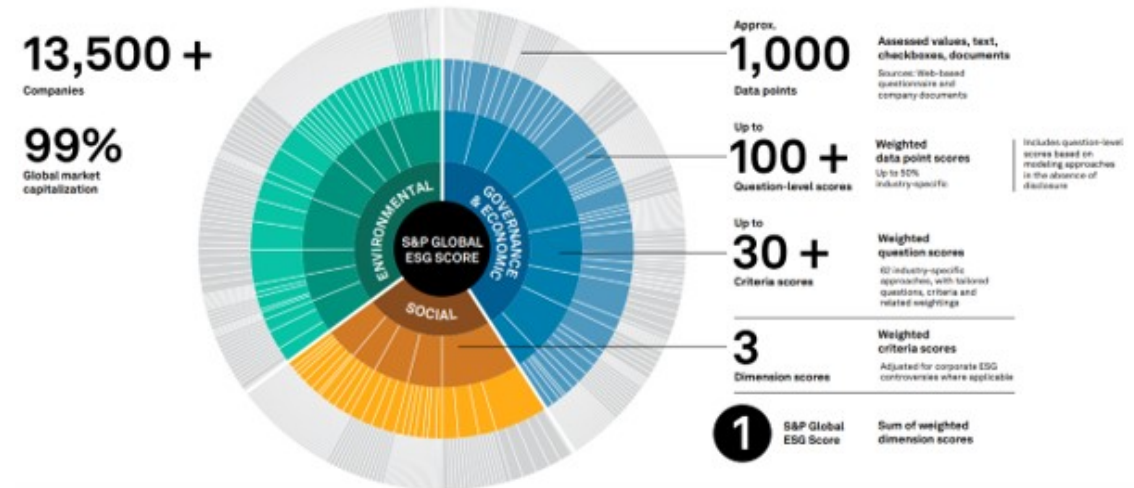
## Key facts

- As of January 2020, the CSA is **issued by S&P Global**, where it forms the foundation of company ESG disclosure to S&P Global for financially material ESG factors and will underpin the ESG research across our different divisions (S&P Global Ratings, S&P Dow Jones Indices and S&P Global Market Intelligence).
- In SustainaAbility's Rate the Raters 2019 report, companies rated the CSA as the most useful ESG assessment thanks to its high level of transparency, its sector-specific view of material ESG issues, and its incorporation of emerging sustainability risks and opportunities. In the 2020 report, which looked at the investor perspective, the CSA came out top **among the highest-quality ratings** and was cited as a "strong signal of sustainability."
- For over 20 years, the results of the CSA are used for the annual rebalancing of the iconic **Dow Jones Sustainability Indices (DJSI)**. CSA scores are used in numerous other S&P Dow Jones indices including the Dow Jones Sustainability Indices (DJSI) and the S&P 500 ESG.
- S&P Global CSA Scores** calculated from the CSA are made available to the global Financial markets via the **S&P Capital IQ Pro platform**, robustly linked to financial and industry data, research and news, providing integral ESG intelligence to make business and financial decisions with conviction.
- Learn all about S&P Global's ESG Solutions at [www.spglobal.com/ESG](http://www.spglobal.com/ESG) and the CSA at [www.spglobal.com/esg/csa](http://www.spglobal.com/esg/csa)

## From data to score

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 62 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.

## S&P Global ESG Scores



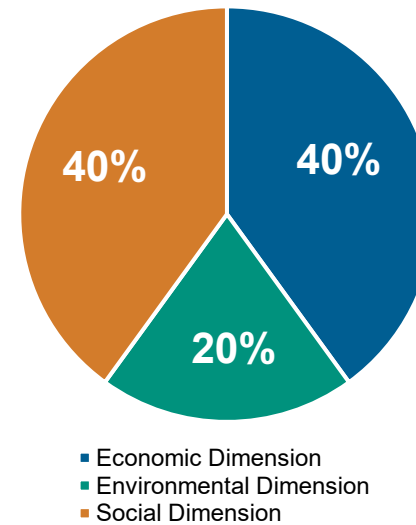


# CSA Industry Questionnaire 2023: Aspects Covered and Weightings

## Driving Forces in the ABC Industry

Functioning at the heart of developed economies by business formation and growth, ABC industry faces a wide range of sustainability risks and opportunities. Companies are largely exposed to climate transition risks based on their lending and underwriting activities, such as financed emissions, with the risk of carrying stranded assets increasing as fossil fuels phase out. As financial authorities are issuing ESG disclosure regulations, banks need to ensure they accurately disclose ESG related information to stakeholders, so as to avoid claims of greenwashing. Ethical business practices and keeping consumers' trust also play large roles in a bank's ability to differentiate itself from competitors. As the sector becomes more digital and startup online-only banks gather more assets, incumbent companies must invest in their consumer-facing technology with an emphasis on ease of use, consumer data privacy and cybersecurity. High-profile lapses in business ethics, such as the mis-selling of financial products or instances of discrimination against particular customers or employees, have the potential to undermine confidence in companies and raise concerns of soundness and good governance for regulators.

Dimension and Criteria Industry (ABC)	Weight
<b>Social Dimension</b>	<b>40</b>
Labor Practice Indicators	6
Human Rights	4
Human Capital Development	4
Talent Attraction & Retention	5
Occupational Health & Safety	3
Customer Relationship Management	5
Privacy Protection	4
Stakeholder Engagement	2

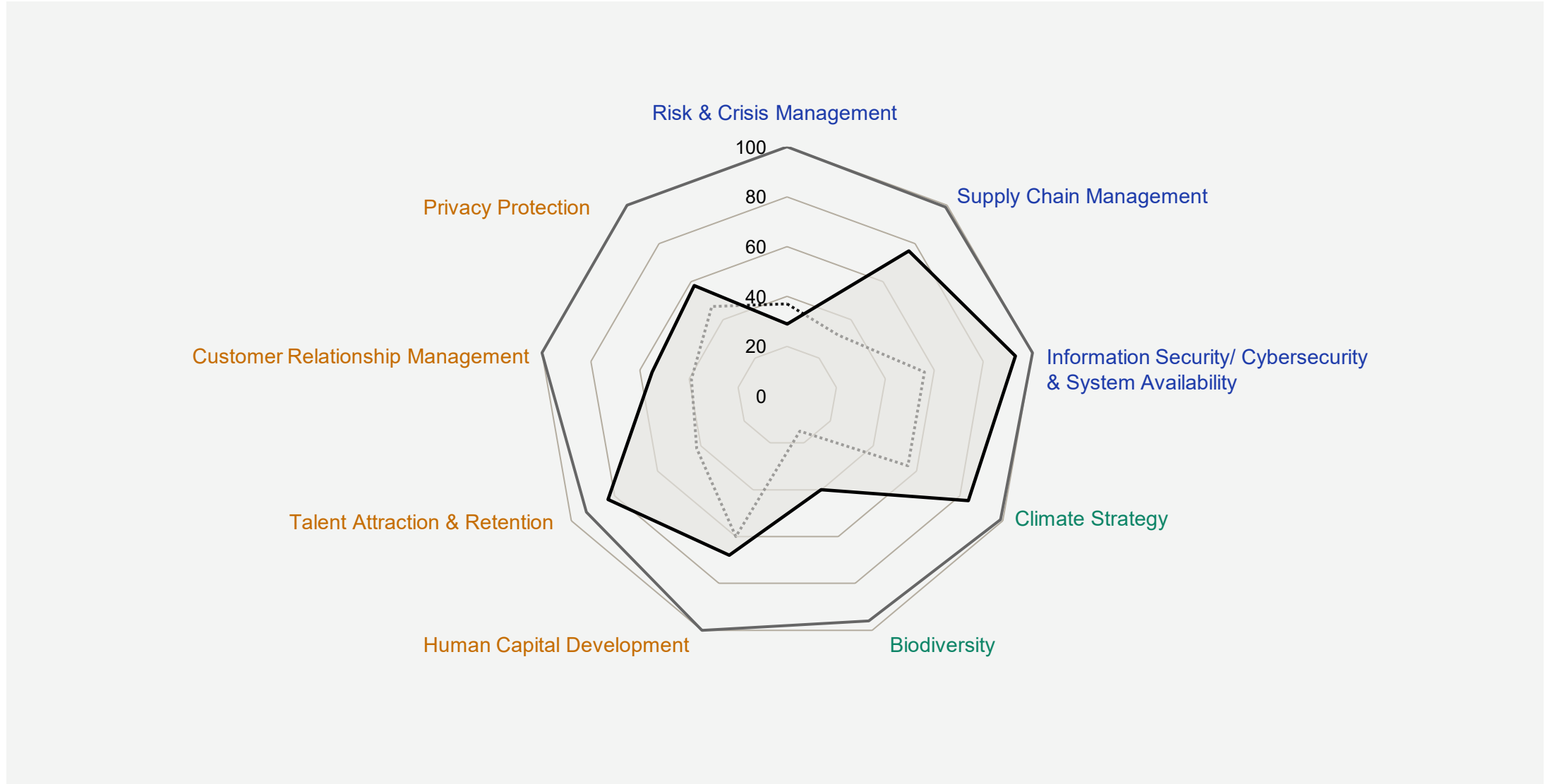


Dimension and Criteria Industry (ABC)	Weight
<b>Economic Dimension</b>	<b>40</b>
Transparency & Reporting	2
Corporate Governance	8
Materiality	2
Risk & Crisis Management	5
Business Ethics	7
Policy Influence	2
Supply Chain Management	4
Tax Strategy	2
Information Security/ Cybersecurity & System Availability	5
Innovation Management	3

Dimension and Criteria Industry (ABC)	Weight
<b>Environmental Dimension</b>	<b>20</b>
Environmental Policy & Management Systems	4
Emissions	3
Resource Efficiency and Circularity	2
Waste	2
Water	1
Climate Strategy	6
Biodiversity	2

# Score Performance for Highest Weighted CSA Criteria

Under CSA methodology, the highest weighted criteria in each sustainability dimension are selected by judging their likelihood and magnitude of impact on business value drivers (growth, profitability, capital efficiency, risk profile). Industry best refers to the best company in that specific criterion, not overall. The criteria in the chart are aligned clockwise in order of the criteria's decreasing weight.



- Company XYZ
- Industry average score
- Industry best score

# Company XYZ's Sustainability Performance Overview

## Total CSA Scores in ABC Industry

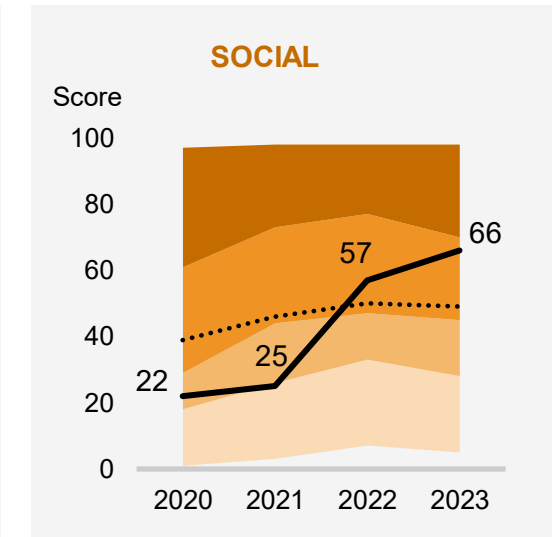
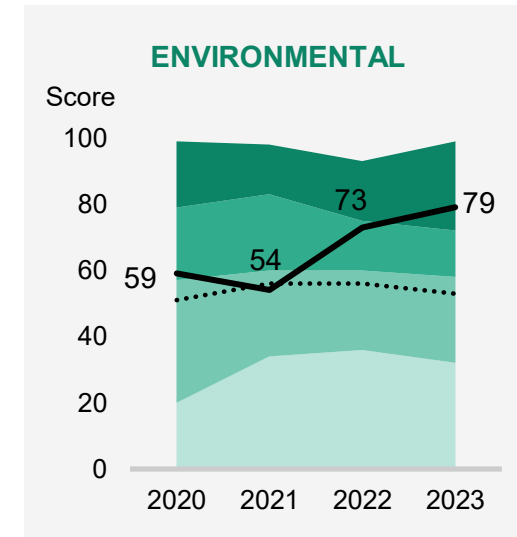
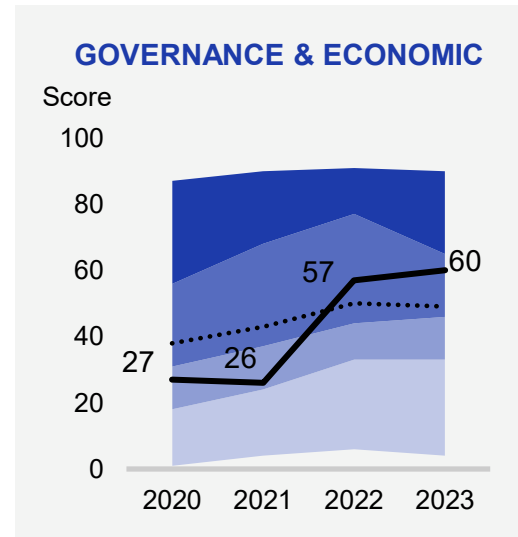
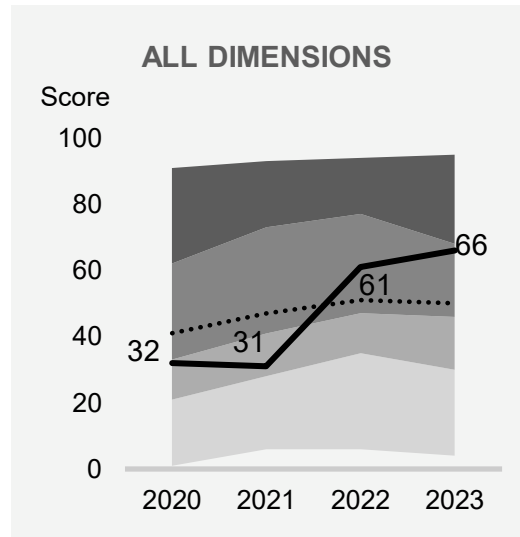
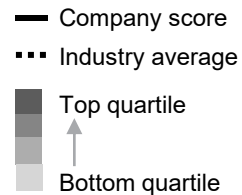
Company	Score	Y-o-Y
Peer 1	95	+2
Peer 2	91	0
Peer 3	91	+4
Peer 4	90	-1
Peer 5	89	-5
Your company and closest peers		
Peer 6	69	-7
Peer 7	68	-9
<b>Company XYZ</b>	<b>66</b>	<b>+5</b>
Peer 8	64	-1
Peer 9	63	+4

## Overview

Following a 5-point total score gain in 2023, Company XYZ ranks closer to the top quartile among its peers in the ABC industry. In connection with sustainability performance, the *Environmental Dimension* presented the highest score among the three dimensions and contributed 16 out of 20 possible points. Moreover, the company achieved a score of 100 in the newly introduced criteria *Waste*, as well as in *Tax Strategy* (+47 points). Score on the *Governance & Economic Dimension* increased by three points as improvements were seen on *Information Security/ Cybersecurity & System Availability* (+36 points), and *Innovation Management* (+5 points), among others. Similarly, performance on the *Social Dimension* rose by nine points, but if all gaps were closed, there is a potential of 13.6 points to positively impact the Total Score, with gaps mostly accounted for in criteria such *Customer Relationship Management* (2.7 points), *Privacy Protection* (2.5 points), and *Human Capital Development* (1.9 points).

As of 2022, CSA Scores are published throughout the year.

For more information about the different groups of companies assessed through the CSA, please [visit this webpage](#).





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# Materiality Assessment Results

Company XYZ's Materiality Assessment Scoring Results (1 being lowest, 10 being highest) from stakeholder assessment  
(In order of decreasing importance)

No.	Category	Material Topics	Importance to Business	Importance to Stakeholders
1	Governance	Supply Chain Management	9.7	9.7
2	Social	Labour Practices	9.6	9.6
3	Environmental	Energy Management	9.4	9.5
4	Governance	Business Ethics	9.4	9.4
5	Social	Customer Welfare & Satisfaction	9.4	9.4
6	Governance	Material Sourcing and Efficiency	9.2	9.0
7	Social	Employee Engagement, Diversity & Inclusion	9.2	9.0
8	Social	Employee Health & Safety	9.1	9.2
9	Governance	Systematic Risk Management	9.0	9.2
10	Social	Customer Privacy	9.0	8.9
11	Environmental	Physical Impact of Climate Change	8.9	9.0
12	Social	Selling Practices & Product Labelling	8.9	8.8
13	Social	Human Rights & Community Relations	8.8	8.9
14	Environmental	Environmental Compliance	8.7	8.8
15	Social	Data Security	8.7	8.4
16	Governance	ESG Considerations in Products & Services	8.6	8.3
17	Governance	Business Model Resilience & Innovation	8.4	8.7
18	Social	Access & Affordability	8.4	8.7
19	Environmental	Water & Wastewater Management	8.2	8.7
20	Environmental	Climate Transition Risk	8.2	8.4
21	Environmental	Waste & Hazardous Materials Management	8.1	8.7
22	Environmental	Greenhouse Gas (GHG) Emissions	7.7	8.2
23	Environmental	Ecological & Biodiversity Impact	7.7	8.3

# Materiality Matrix

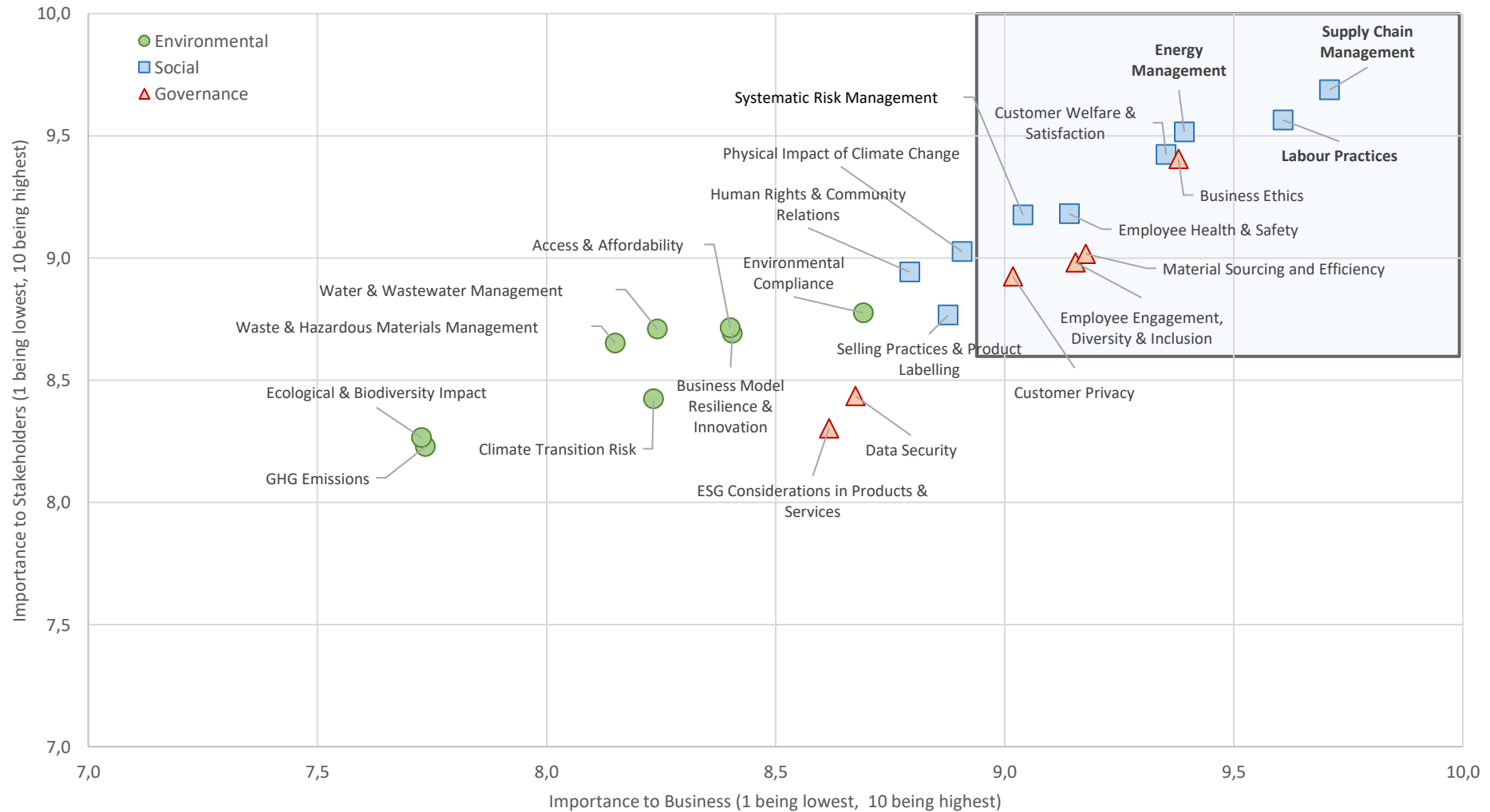
**Matrix of the 23 Topics Material for Company XYZ (scale of 7-10) based on stakeholder assessment and selection of top material topics for detailed performance analysis with respect to industry peers**

The Materiality Matrix illustrates Company XYZ stakeholders' sentiments of how important each of the 23 topics is to the business and its stakeholders.

Material topics clustered at the top-right quadrant can be interpreted to be of high materiality.

The most material ESG topics appear to be Supply Chain Management, Labour Practices, Energy Management, Business Ethics, Customer Welfare & Satisfaction, Material Sourcing and Efficiency, Employee Engagement, Diversity & Inclusion.

The two Environmental topics of GHG Emissions and Ecological & Biodiversity Impact, though considered material, were deemed to be least impactful.



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# Mapping of Top Material Topics to CSA Criteria & Questions

	Material Topics	CSA Criteria Mapping	CSA Question Mapping
Governance & Economic	Supply Chain Management	Supply Chain Management	<ul style="list-style-type: none"> <li>• Supplier Code of Conduct</li> <li>• Supplier ESG Program</li> <li>• Supplier Screening</li> <li>• Supplier Assessment and Development</li> <li>• KPIs for Supplier Screening</li> <li>• KPIs for Supplier Assessment and Development</li> </ul>
Environmental	Energy Management	Resource Efficiency and Circularity	<ul style="list-style-type: none"> <li>• Energy Consumption</li> <li>• Data Center Efficiency</li> <li>• Share of Renewable Energy in Data Centers</li> </ul>
Social	Labor Practices	Labor Practice Indicators	<ul style="list-style-type: none"> <li>• Discrimination &amp; Harassment</li> <li>• Workforce Breakdown: Gender</li> <li>• Workforce Breakdown: Race/ Ethnicity &amp; Nationality</li> <li>• Gender Pay Indicators</li> <li>• Freedom of Association</li> </ul>



# CSA Score Heatmap and Impact on total Score

### How to interpret the Heatmap?

The table provides a color-coded view of the 2023 scores of individual companies. Top scores are green, lower scores turn orange. It shows leading companies and your closest competitors based on total scores.

The table allows you to quickly analyze your relative performance compared to these companies.

	Peer 1	Peer 2	Peer 3	Peer 4	Peer 5	...	Peer 6	Peer 7	Company XYZ	Peer 9	Peer 10
<b>Total CSA Score</b>	95	91	91	90	89		69	68	66	64	63
<b>Economic Dimension</b>	90	84	88	81	85		62	65	60	61	65
Supply Chain Management	99	91	95	97	73		18	46	76	51	30
<b>Environmental Dimension</b>	99	96	93	98	90		71	65	79	67	64
Resource Efficiency and Circularity	100	100	79	99	100		96	74	88	82	46
<b>Social Dimension</b>	98	95	94	95	93		75	72	66	65	61
Labor Practice Indicators	97	92	92	89	95		78	85	79	59	74

### Impact on Total Score

Dimension and Criteria	Score	Weight	Impact on Total Score
<b>Governance &amp; Economic Dimension</b>	60	40	-16.0
Supply Chain Management	76	4	-1.0
<b>Environmental Dimension</b>	79	20	-4.2
Resource Efficiency and Circularity	88	2	-0.2
<b>Social Dimension</b>	66	40	-13.6
Labor Practice Indicators	79	5	-1.1

### Performance overview of selected CSA criteria

Relative to its closest industry peers, Company XYZ recorded the highest score in the Environmental Dimension (79 points) while placing second in the Social Dimension (66 points). Out of the three selected criteria, the company attained the greatest score in Resource Efficiency and Circularity (88 points), followed by Labor Practice Indicators (79 points) — both of which respectively showing a potential of 0.2 points and 1.1 points to positively impact the Total Score. Similarly, score in Supply Chain Management saw a 7 points increase year-over-year, with a total score gap of 1 point remaining.

# Summary: Major Gaps\* Compared to Expected Practice

Dimension	Criterion	Question	Score	Major Gap Description
Social	Labor Practice Indicators	3.1.4 Gender Pay Indicators	30	Remuneration ratios for all employee levels are below the threshold and equal pay assessment is not third-party verified

\* A Major Gap is indicated for questions where the company achieved 30% or less of the possible CSA score.

# Media & Stakeholder Analysis

For more details on the MSA Methodology, please see the [MSA Methodology Guidebook](#)

## Overview

Company XYZ did not have any MSA cases which affected the score

## Methodology

The Media & Stakeholder Analysis (MSA) forms an integral part of S&P Global's Corporate Sustainability Assessment (CSA) and enables to monitor companies' sustainability performance on an ongoing basis by assessing current controversies with potentially negative reputational or financial impacts.

MSA consists of:

- Screening of global media sources by RepRisk, a leading business intelligence provider specializing in environmental, social and governance (ESG) issues.
- Identification of cases that might have financial or reputational damages to the company and / or negative impacts on stakeholders or the environment.
- CSA score adjustment based on evaluation of impact rating, company response rating and selected CSA criteria.

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# Deep Dive: Supply Chain Management

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# Supply Chain Management

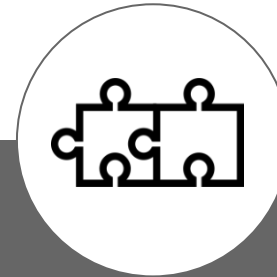
## Risks & Opportunities: Impact on Enterprise Value Creation



### Rationale

When a company outsources its production, services or business processes, it also outsources corporate responsibilities and reputational risks. This means that companies need to find new strategies to manage the associated risks and opportunities which differ from traditional risk and opportunity management with the company's production or services in-house.

Companies are confronted with the need to minimize costs and time of delivery to satisfy customers' demand and increase profitability without negatively impacting product quality incurring high environmental or social costs. Investors recognize the importance of supply chain risk management.



### CSA approach

- Identify companies with lower supply chain risk profiles, either through supply chain characteristics or through appropriate management of existing risks
- Identify companies that are using sustainable supply chain management as an opportunity to improve their long-term financial performance
- Disclosure of supplier screening process and subsequent assessment and development process
- Majority of the questions in the supply chain management criteria require information in the public domain.



### Performance indicators

- Supplier Code of Conduct, covering human rights and labor, environment and business ethics
- Supplier ESG Program
  - Oversight of implementation (BoD, Executive Management)
  - Exclusion of suppliers not reaching minimum ESG requirements
  - Internal trainings of buyers
- Aspects and methodology for supplier screening
- Supplier Assessment and Development Process, KPIs for Supplier Screening, Assessment and Development (corrective actions plan, capacity building programs).

#### Impact

- Risk Exposure
- Profitability

# Criterion Overview

## Criterion Level Scores 2023

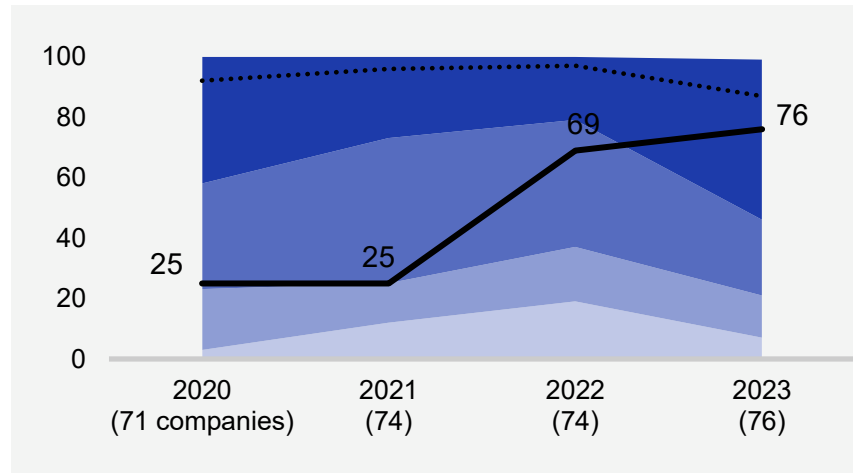
Company	Score	Y-o-Y
Peer 1	99	+4
Peer 2	97	+1
Peer 3	95	0
Peer 4	92	0
Peer 5	91	-7
Your company and closest peers		
Peer 6	83	-8
Peer 7	82	-18
<b>Company XYZ</b>	<b>76</b>	<b>+7</b>
Peer 9	75	-10
Peer 10	73	-23

## Criterion Questions

Question Number	Question	Weight	Score	Y-o-Y	Average score	Weighted gap criterion score
1.7.1	Supplier Code of Conduct	10	100	=	66	0.0
1.7.2	Supplier ESG Program	20	63	N/A	25	-7.4
1.7.3	Supplier Screening	15	61	N/A	28	-5.8
1.7.4	Supplier Assessment and Development	20	90	N/A	32	-2.0
1.7.5	KPIs for Supplier Screening	15	60	N/A	32	-6.0
1.7.6	KPIs for Supplier Assessment and Development	20	85	N/A	26	-3.0

As of 2022, CSA Scores are published throughout the year; please refer to the first page to learn more about your peer group covered in this report.

## Criterion Score 2020–2023: Company vs. Industry



— Company score  
 ... DJSI World average  
 ■ Top quartile  
 ■ Bottom quartile

# 1.7.1 Supplier Code of Conduct

<b>Question Score</b>	<b>100</b>
Weight/ CSA Score	0.4%
Y-o-Y Change	0
Average Score	66
Highest Score	100

45% of companies in the selected peer group that submitted the questionnaire meet the expected practice required to score 90 or above in this question.

### Expected Practice Change

The redesigned question requires additional information across 3 issues on the supplier code of conduct.

### Question

Does your company have a Supplier Code of Conduct and is it publicly available? Please provide a weblink and indicate which of the listed issues are covered in the Code and applied to all suppliers across all countries.

### Standards & Frameworks

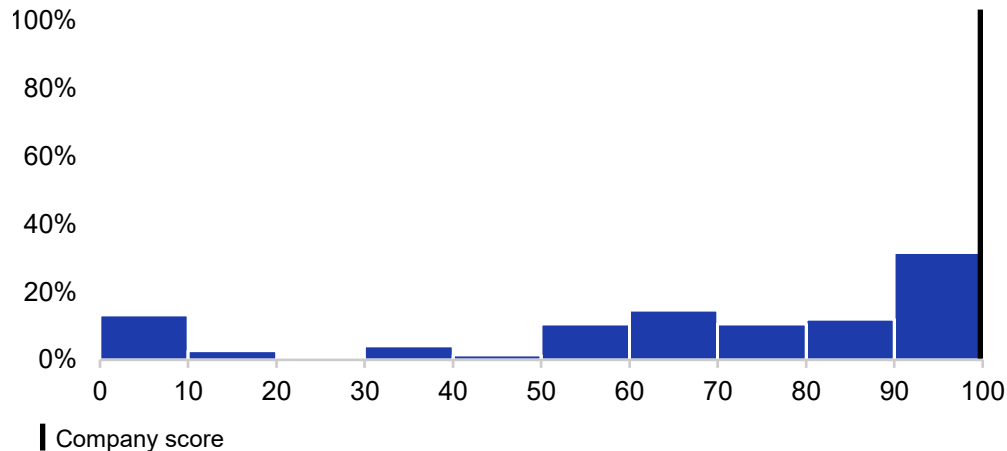
**CDP Climate** - C12.1

**GRI Disclosure** - 403-1

**SFDR Principal Adverse Impacts** - Social and employee matters

**UNGP** - A1.3, A2, A2.4

### Score Distribution for All Assessed Companies

















### Question Rationale

Companies not only outsource production, services, and business processes but responsibilities, risks, and opportunities as well. On one hand, outsourcing generally tends to increase a company's flexibility, but on the other hand, supply chain risks might become less apparent, new dependencies may arise, and the identification, monitoring, and management of risks and opportunities in the supply chain may become more difficult.

A general supplier code of conduct summarizes and represents the basic commitments a company requires from its suppliers. It also serves as a first information source for prospective suppliers. With this question, we assess if your company has a supplier code of conduct if it is public, and what issues it covers.

# 1.7.1 Supplier Code of Conduct

Aspects	Focus and Expected practice	Assessment
<b>Supplier standards</b>	 The company has a publicly available supplier code of conduct covering the following issues of human rights and labor:	
	<ul style="list-style-type: none"> <li>Forced labor</li> </ul>	
	<ul style="list-style-type: none"> <li>Child labor</li> </ul>	
	<ul style="list-style-type: none"> <li>Working conditions (e.g., working hours, physical/mental demands of the workplace, wages, benefits)</li> </ul>	
	<ul style="list-style-type: none"> <li>Occupational health and safety</li> </ul>	
	<ul style="list-style-type: none"> <li>Discrimination and harassment</li> </ul>	
	<ul style="list-style-type: none"> <li>Freedom of associations and collective bargaining</li> </ul>	
	The company has a publicly available supplier code of conduct covering the following issues of environment:	
	<ul style="list-style-type: none"> <li>Greenhouse gas emissions and energy consumption</li> </ul>	
<ul style="list-style-type: none"> <li>Pollution prevention and waste management</li> </ul>		

-  Full score
-  Partial score
-  Zero points
-  Additional information
-  Not applicable

# 1.7.1 Supplier Code of Conduct

Aspects	Focus and Expected practice	Assessment
<b>Supplier standards</b> <i>(continued)</i>	<ul style="list-style-type: none"> <li>• Resource efficiency</li> </ul>	✓
	<ul style="list-style-type: none"> <li>• Biodiversity, no deforestation, or land conservation</li> </ul>	✓
	The company has a publicly available supplier code of conduct covering the following issues of business ethics:	
	<ul style="list-style-type: none"> <li>• Anti-corruption and conflict of interest</li> </ul>	✓
	<ul style="list-style-type: none"> <li>• Anti-competitiveness</li> </ul>	✓

- ✓ Full score
- ! Partial score
- ✗ Zero points
- i Additional information
- ⊖ Not applicable



# 1.7.2 Supplier ESG Program

<b>Question Score</b>	<b>63</b>
Weight/ CSA Score	0.8%
Y-o-Y Change	N/A
Average Score	25
Highest Score	100

9% of companies in the selected peer group that submitted the questionnaire meet the expected practice required to score 90 or above in this question.

**Question added in CSA 2023**

### Question

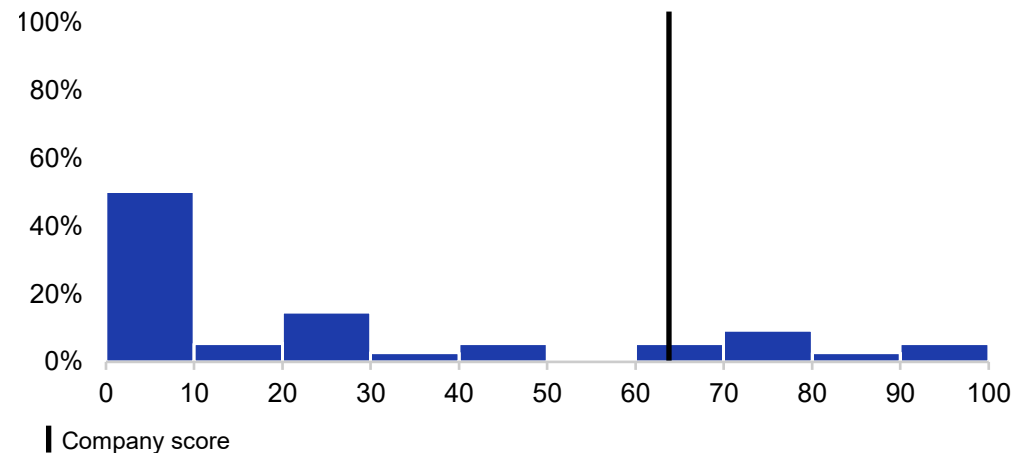
Does your company have systems/procedures in place to ensure effective implementation of company’s supplier ESG programs required to identify and address material risks and impacts?  
Please specify where this information is available in your public reporting with reference to the description of selected options.

### Standards & Frameworks

**CDP Climate** - C12.1, C12.2, C12.2a

**UNGP** - A2.4, C4







### Score Distribution for All Assessed Companies








### Question Rationale





Developing and deploying sound supplier ESG programs is a foundational strategic and operational activity for organizations. The purpose of this question is to evaluate whether companies have systems/procedures in place to ensure effective internal implementation of the supplier ESG program and to identify and address material risks and impacts resulting from supply activities. Clear and structured governance, together with internal communication and training, are needed to ensure the correct plan, implementation, and improvement cycles. Organizations not only need to have systems/procedures in place to track the impact of ESG along their supply chains, but they also need to ensure that these practices are routinely reviewed to ensure that their business demands, and expectations, are in line with established ESG requirements. Suppliers which provide goods or services used in the company’s production processes and suppliers providing goods and/or services (e.g. machines/infrastructures) that are used as operational capital goods by the purchasing company must be covered in these programs. Together with these supplier typologies, suppliers of indirect materials and/or office supplies can be included as well.






# 1.7.2 Supplier ESG Program

Aspects	Focus and Expected practice	Assessment
<b>Measures for effective implementation of supplier ESG programs</b>	 Public reporting on the following measures to ensure effective implementation of supplier ESG programs:	
	 <ul style="list-style-type: none"> <li>Highest accountable decision-making body for the oversight of implementation is board of directors</li> </ul>	 The executive management is the decision-making body for the oversight of the implementation of the supplier ESG program. However, the company is expected to have Board of directors for a maximum score
	<ul style="list-style-type: none"> <li>Purchasing practices towards suppliers are continuously reviewed to ensure alignment with the supplier code of conduct and to avoid potential conflicts with ESG requirements</li> </ul>	
	<ul style="list-style-type: none"> <li>Suppliers are excluded from contracting if minimum ESG requirements within a set timeframe cannot achieve</li> </ul>	 The company's suppliers are not excluded from contracting if they cannot achieve minimum ESG requirements within a set timeframe   <i>The information reported on the "Promoting sustainable procurement" webpage covers suspending of transactions with high-risk business partners if improvements and corrections are not made within a certain period. However, the company is expected to report on excluding suppliers from contracting if they cannot achieve minimum ESG requirements within a set timeframe. Hence, the company's response was not accepted.</i>

-  Full score
-  Partial score
-  Zero points
-  Additional information
-  Not applicable

# 1.7.2 Supplier ESG Program

Aspects	Focus and Expected practice	Assessment
<b>Measures for effective implementation of supplier ESG programs</b> <i>(continued)</i>	 <ul style="list-style-type: none"> <li>Suppliers with better ESG performance are preferred by applying a minimum weight to ESG criteria in supplier selection and contract awarding</li> </ul>	 The company does not report on suppliers with better ESG performance that are preferred by applying a minimum weight to ESG criteria in supplier selection and contract awarding   <i>The company's reported information on the "Promoting sustainable procurement" webpage covers enhancing partnerships with business associates, the company actively engages in discussions and information sharing on sustainable procurement activities through visits and online meetings. However, no information reported on minimum weight to ESG criteria in supplier selection and contract awarding. Hence, the company's response was not accepted.</i>
	<ul style="list-style-type: none"> <li>Training for company's buyers and/or internal stakeholders on their roles in the supplier ESG program</li> </ul>	

-  Full score
-  Partial score
-  Zero points
-  Additional information
-  Not applicable

# 1.7.3 Supplier Screening

<b>Question Score</b>	<b>61</b>
Weight/ CSA Score	0.6%
Y-o-Y Change	N/A
Average Score	28
Highest Score	100

17% of companies in the selected peer group that submitted the questionnaire meet the expected practice required to score 90 or above in this question.

**Question added in CSA 2023**

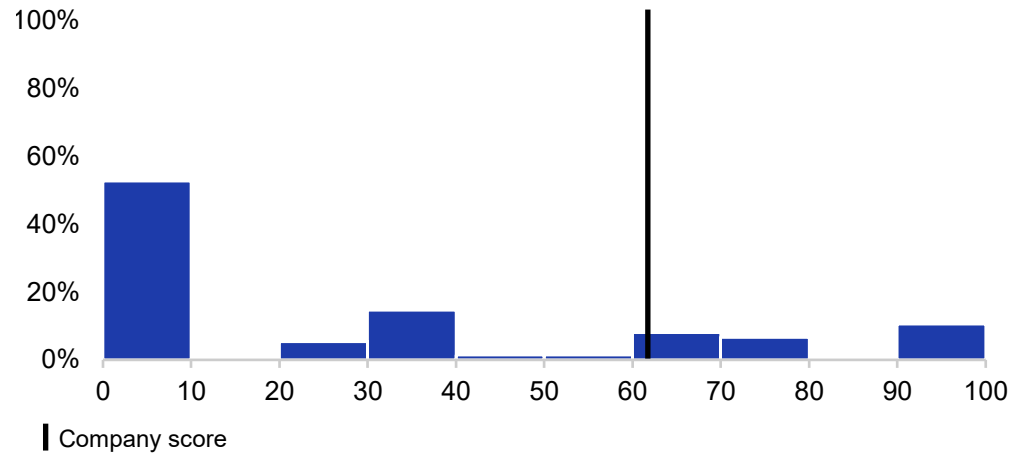
**Question**

Does your company apply supplier screening to systematically identify significant suppliers?

**Standards & Frameworks**

- CDP Climate** - C12.2, C12.2a
- CDP Water Security** - W4.2a
- GRI Disclosure** - 308-1, 414-1
- UNGC Questionnaire** - G6, G7
- WEF Metrics** - Integrating risk and opportunity into business process










**Score Distribution for All Assessed Companies**








**Question Rationale**

Companies not only outsource production, services, and business processes but responsibilities, risks, and opportunities as well. On one hand, outsourcing generally tends to increase a company's flexibility, but on the other hand, supply chain risks might become less apparent, new dependencies may arise, and the identification, monitoring, and management of risks and opportunities in the supply chain may become more difficult. An important first step in supply chain management is to try to understand supply chain risks and dependencies from the ESG and business operation perspective. Once a company has identified significant suppliers, it can focus supplier monitoring and development efforts on those suppliers with the highest risk for negative impacts and greatest business relevance (this aspect is examined in subsequent questions). Therefore, this question seeks to assess if companies have a systematic approach to screening suppliers in order to identify potential sustainability risks in their supply chain. Companies that are able to properly identify significant suppliers will also be better positioned to prioritize their risk management measures and proactively detect issues connected to suppliers' ESG performance.

# 1.7.3 Supplier Screening

Aspects	Focus and Expected practice	Assessment	
<b>Aspects of suppliers screening</b>	 <p>The company has a publicly available systematic supplier screening approach to identify significant suppliers, which includes the following aspects:</p>		
	<ul style="list-style-type: none"> <li>• Environmental</li> </ul>		
	<ul style="list-style-type: none"> <li>• Social</li> </ul>		
	<ul style="list-style-type: none"> <li>• Governance</li> </ul>		
	<ul style="list-style-type: none"> <li>• Business relevance</li> </ul>		
<b>Methodology for suppliers screening</b>	 <p>The company has a publicly available systematic supplier screening approach to identify significant suppliers, which includes the following risks:</p>		
	<ul style="list-style-type: none"> <li>• Country-specific risk</li> </ul>		The company does not consider country-specific risk in suppliers screening process
	<ul style="list-style-type: none"> <li>• Sector-specific risk</li> </ul>		The company does not consider sector-specific risk in suppliers screening process
	<ul style="list-style-type: none"> <li>• Commodity-specific risk</li> </ul>		The company does not consider commodity-specific risk in suppliers screening process

-  Full score
-  Partial score
-  Zero points
-  Additional information
-  Not applicable



# 1.7.4 Supplier Assessment and Development

<b>Question Score</b>	<b>90</b>
Weight/ CSA Score	0.8%
Y-o-Y Change	N/A
Average Score	32
Highest Score	100

15% of companies in the selected peer group that submitted the questionnaire meet the expected practice required to score 90 or above in this question.

**Question added in CSA 2023**

## Question

Does your company have a publicly available supplier assessment and development process in place?

## Standards & Frameworks

**CDP Climate** - C12.2, C12.2a

**CDP Forest** - F6.7

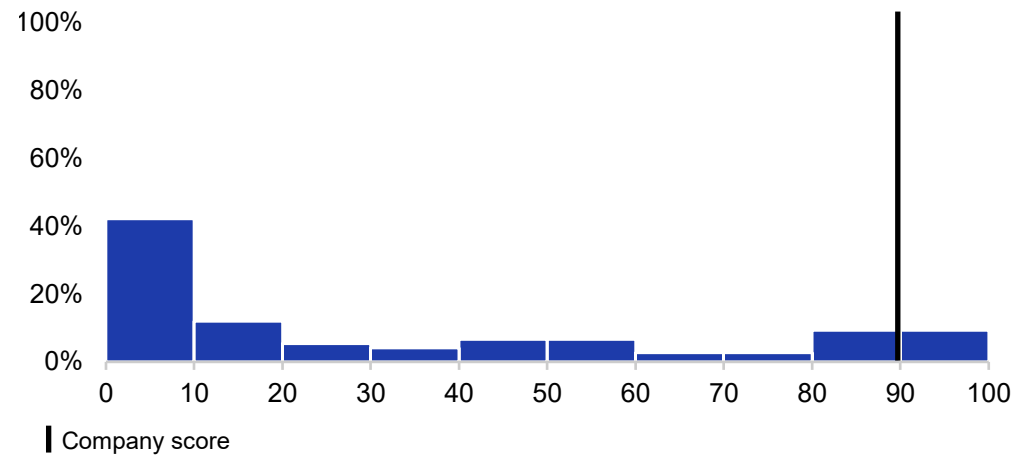
**GRI Disclosure** - 308-2, 414-2

**UNGP** - C4, C5









## Question Rationale






The purpose of this question is to assess if companies have a systematic approach to evaluating suppliers and their subsequent development to meet company requirements. This should be with an overall goal of a shared mindset leading to improved and scalable impact in the supply chain. Companies not only outsource production, services and business processes but responsibilities, risks and opportunities as well. On one hand, outsourcing generally tends to increase a company's flexibility, but on the other hand, supply chain risks might become less apparent, new dependencies may arise, and the identification, monitoring and management of risks and opportunities in the supply chain may become more difficult. Supplier assessment and development measures to assess and improve individual suppliers' performance are usually implemented after the initial supplier screening, which aims at identifying supplier risks through desk research. This question is divided into two parts: what the supplier assessment process includes and what the supplier development process includes.

## Score Distribution for All Assessed Companies













# 1.7.4 Supplier Assessment and Development

Aspects	Focus and Expected practice	Assessment
<b>Supplier assessment</b>	 The company has a publicly available supplier assessment process in place which includes at least four of the following aspects:	
		
	 <ul style="list-style-type: none"> <li>• Supplier desk assessments with systematic verification of evidence</li> </ul>	
	<ul style="list-style-type: none"> <li>• Supplier on-site assessments carried out by purchasing company employees or contracted consultant (2nd party assessment)</li> </ul>	
	<ul style="list-style-type: none"> <li>• Supplier on-site assessments carried out by an independent accredited auditing body (3rd party assessment)</li> </ul>	
	<ul style="list-style-type: none"> <li>• Supplier assessments (desk or on-site) are carried out using standards and methodologies of a recognized industry or multi-stakeholder initiative</li> </ul>	
	<ul style="list-style-type: none"> <li>• Supplier corrective action/improvement plans</li> </ul>	

-  Full score
-  Partial score
-  Zero points
-  Additional information
-  Not applicable

# 1.7.4 Supplier Assessment and Development

Aspects	Focus and Expected practice	Assessment
<b>Supplier Development</b>	 <p>The company has a publicly available supplier development process in place which includes at least three of the following aspects:</p>	
	<ul style="list-style-type: none"> <li>• Supplier information/trainings on company's supplier ESG program, process and requirements</li> </ul>	
	<ul style="list-style-type: none"> <li>• Supplier access to ESG benchmarks against peers</li> </ul>	 <p>No public disclosure of the supplier access to ESG benchmarks against peers</p>
	<ul style="list-style-type: none"> <li>• Supplier support (remote/on-site) on implementation of corrective/improvement actions</li> </ul>	
	<ul style="list-style-type: none"> <li>• In-depth technical support programs to build capacity and ESG performance in suppliers</li> </ul>	 <p>No public disclosure of the in-depth technical support programs to build capacity and ESG performance in suppliers</p>

-  Full score
-  Partial score
-  Zero points
-  Additional information
-  Not applicable

# 1.7.5 KPIs for Supplier Screening

<b>Question Score</b>	<b>60</b>
Weight/ CSA Score	0.6%
Y-o-Y Change	N/A
Average Score	32
Highest Score	100

### Question

Does your company monitor and report on coverage and progress of your supplier screening program?

### Question Rationale

The purpose of this question is for companies to disclose the results of the supplier screening process. It is important to monitor the coverage and results of a supplier screening program to ensure suppliers are being screened and categorized appropriately and that risks are being managed. This question seeks to understand if companies are capturing the number of different suppliers they have, whether they are categorized into significant suppliers, and whether new suppliers are screened for ESG risks. This question forms the basis for the question “KPIs on Supplier Assessment and Development”

### Standards & Frameworks

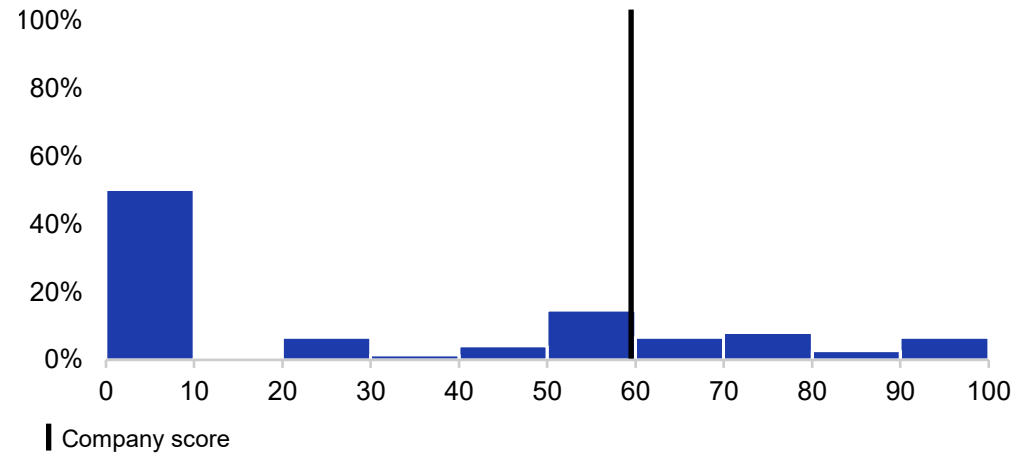
**GRI Disclosure** - 2-5, 2-6

**IRIS+** - PI3016, PI9566













11% of companies in the selected peer group that submitted the questionnaire meet the expected practice required to score 90 or above in this question.






### Question added in CSA 2023

### Score Distribution for All Assessed Companies



# 1.7.5 KPIs for Supplier Screening

Aspects	Focus and Expected practice		Assessment	
<b>Supplier Screening</b>		Total number of Tier-1 suppliers		
				
		Total number of significant suppliers in Tier-1		150 significant suppliers in Tier-1
		High percentage of total spending on significant suppliers in Tier-1		90% of total spending on significant suppliers in Tier-1
	Total number of significant suppliers in non Tier-1		The company does not have significant suppliers from Non-Tier 1 category	
<b>Public Reporting</b>		Screening process data is publicly reported		The company does not publicly report on screening process data
				<i>The company's reported information on the "Promoting sustainable procurement" webpage covers the total number of significant suppliers in tier-1 and % of total spend on significant suppliers in tier-1. However, the company is expected to report on the total number of significant suppliers in non-tier-1. Hence, the public reporting was not accepted.</i>
<b>Verification</b>		Screening process data verified by a third party		Screening process data is not verified by a third party

-  Full score
-  Partial score
-  Zero points
-  Additional information
-  Not applicable

# 1.7.6 KPIs for Supplier Assessment and Development

<b>Question Score</b>	<b>85</b>
Weight/ CSA Score	0.8%
Y-o-Y Change	N/A
Average Score	26
Highest Score	100

11% of companies in the selected peer group that submitted the questionnaire meet the expected practice required to score 90 or above in this question.

**Question added in CSA 2023**

## Question

Does your company monitor and report on the coverage and progress of your supplier assessment and development program?

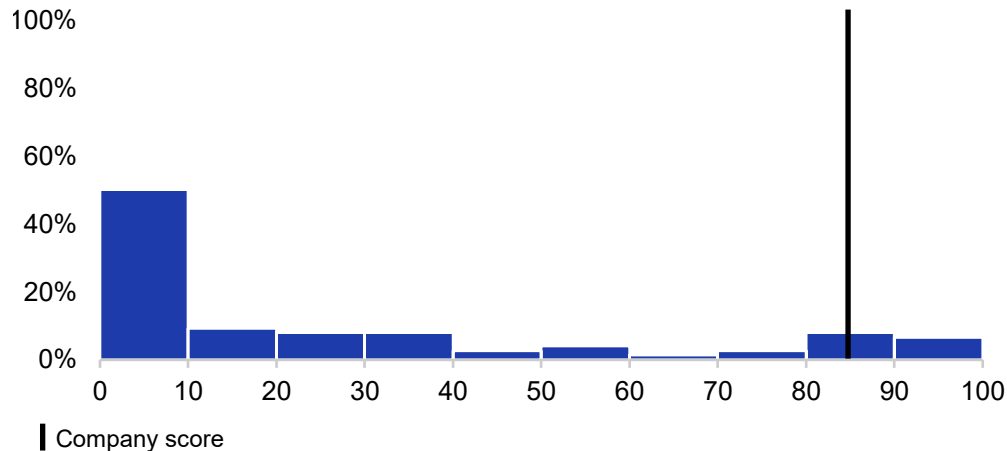
Please report the number of unique suppliers, which were identified as significant in the supplier screening process. These are unique significant suppliers assessed during the reporting period (not number of assessments realized, i.e. no multiple count of suppliers if they were assessed more than once during the reporting period).

## Standards & Frameworks

**GRI Disclosure** - 2-5, 308-2, 414-2

**UNGP** - C5













## Score Distribution for All Assessed Companies








## Question Rationale

The purpose of this question is for companies to disclose the results of the supplier screening process and subsequent assessment and development processes. It is important to monitor the coverage and progress of a supplier assessment and development program to ensure risks are being managed and that the company is acting responsibly by building capacity within its supply chain. This question seeks to understand if companies are capturing the number of different suppliers they have, how many are assessed, and how many out of those have been identified as having significant actual/potential negative impacts. From this, the purpose is to ascertain how many of those suppliers are supported to improve their actions and in what ways.

# 1.7.6 KPIs for Supplier Assessment and Development






Aspects	Focus and Expected practice	Assessment
<b>Supplier Assessment</b>	 High percentage of significant suppliers assessed in the last fiscal year 	 100% of significant suppliers assessed in the last fiscal year
	 Disclosure on number of suppliers assessed with substantial actual/potential negative impacts in the last fiscal year	
	 High percentage of suppliers with substantial actual/potential negative impacts with agreed corrective action/improvement plan in the last fiscal year	 100% of suppliers with substantial actual/potential negative impacts with agreed corrective action/improvement plan in the last fiscal year
	Annual target set for total number of suppliers assessed via desk assessments/on-site assessments	 The company has set an annual target for the total number of suppliers assessed via desk assessments/on-site assessments  <i>The company's response was modified from the percentage of significant suppliers assessed to the number of suppliers related to the annual target, since the information is expected to report on total number of suppliers assessed via desk assessments/on-site assessments.</i>
	Annual target achieved for total number of suppliers assessed via desk assessments/on-site assessments	 The company has achieved its annual target for the total number of suppliers assessed via desk assessments/on-site assessments
	 Disclosure on the number of suppliers with substantial actual/potential negative impacts that were terminated in the last fiscal year	

-  Full score
-  Partial score
-  Zero points
-  Additional information
-  Not applicable



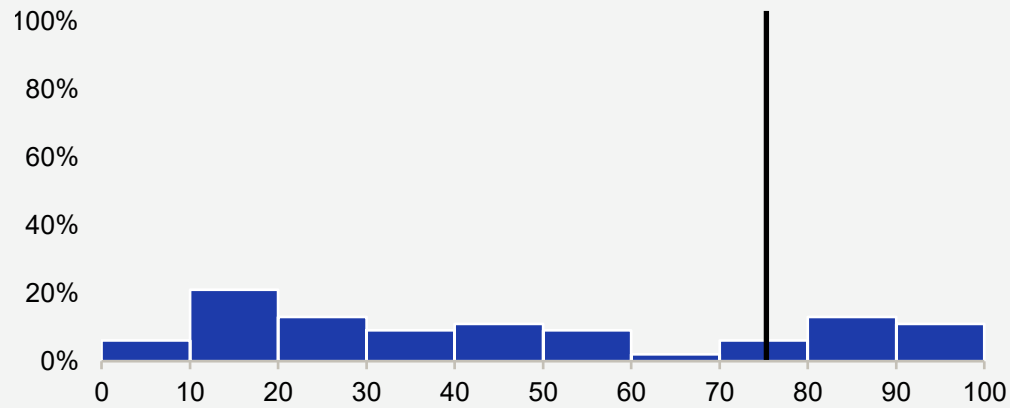
# 1.7.6 KPIs for Supplier Assessment and Development

Aspects	Focus and Expected practice	Assessment
<b>Corrective Action Plan Support</b>	 High percentage of suppliers assessed with substantial actual/potential negative impacts supported in corrective action plan implementation in the last fiscal year	 100% of suppliers assessed with substantial actual/potential negative impacts supported in corrective action plan implementation in the last fiscal year
	Annual target set for total number of suppliers supported in corrective action plan implementation	 The company has set annual target set for the total number of suppliers supported in corrective action plan implementation
	Annual target achieved for total number of suppliers supported in corrective action plan implementation	 The company has achieved its annual target for the total number of suppliers supported in corrective action plan implementation
<b>Capacity building programs</b>	 High percentage of significant suppliers in capacity building programs	 22% of significant suppliers in capacity building programs
	Annual target set for total number of suppliers in capacity building programs	 The company has set an annual target for total number of suppliers in capacity building programs
	Annual target achieved for total number of suppliers in capacity building programs	 The company has not achieved its annual target for the total number of suppliers in capacity-building programs
<b>Public Reporting</b>	 Data on supplier assessment and development program is publicly reported	
<b>Verification</b>	 Data on supplier assessment and development program verified by a third party	 Supplier assessment and development program is not verified by a third party

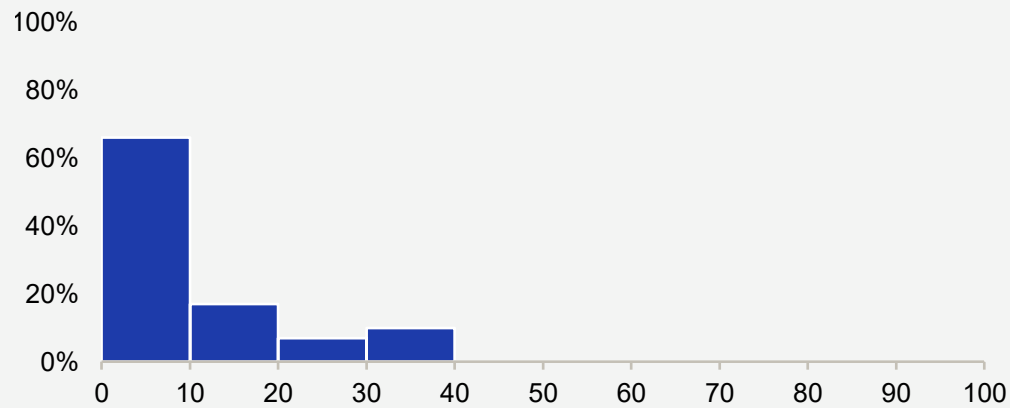
-  Full score
-  Partial score
-  Zero points
-  Additional information
-  Not applicable

# Criteria Score Distribution – ABC Industry

**Score Distribution for Companies Actively Participating in the Assessment**



**Score Distribution for Companies Assessed based on Public Data**



Company score

Descriptive Value	Companies Actively Participating	Companies Analyzed based on Public Data
Average Score	46	8
Median Score	42	7
Percentage of companies in the industry for which Not Applicable was accepted for this criterion	0%	0%
Number of companies analyzed	47	29

# Deep Dive: Resource Efficiency and Circularity

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# Resource Efficiency and Circularity

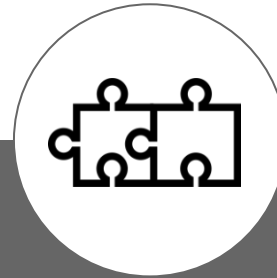
## Risks & Opportunities: Impact on Enterprise Value Creation



### Rationale

In the last century there has been an unprecedented increase in the use of natural resources and materials. Producing more with less material is essential for many industries affected by the increasing scarcity of natural resources.

Resource efficiency and circularity can enhance companies' competitiveness through reduced costs and environmental liabilities. It can also mean companies are better prepared for future environmental regulations.



### CSA approach

Resource efficiency and circularity refers to the sourcing and efficient use of resources, natural or living as well as non-living or human-made. The CSA approach considers that the key resources used most intensively vary depending on industry, including materials, energy, water, land and biomass.

Circularity involves life cycle management in the design of processes, products and services to eliminate waste, enable re-use and promote recycling.

The key focus of this criterion is to identify trends across the company's energy/ fuel consumption, efficiency, intensity and circularity across business operations

Most of the information is expected to be also disclosed in the public domain.



### Performance indicators

- For all industries reporting on energy consumption over at least three years for a trend analysis of the normalized energy consumption, efficiency, percentage of renewable energy used; setting and achieving annual targets, hi coverage and third-party verification for the reported data
- Considering the materiality for each specific industry, the following aspects (selection) are also included in the criterion:
  - Circular Fashion Commitment; Programs and Indicators
  - Certified Wood; Recycled Building Materials and Co-Processing Rate
  - Packaging Commitment; Materials and Plastic Packaging
  - Building Certification & Benchmarking and Energy Ratings & Benchmarking
  - Electricity Transmission & Distribution Losses; Reliability and Gas Leakage Rate.

#### Impact

- Risk Exposure
- Growth

# Criterion Overview

## Criterion Level Scores 2023

Company	Score	Y-o-Y
Peer 1	100	N/A
Peer 2	100	N/A
Peer 3	100	N/A
Peer 4	100	N/A
Peer 5	100	N/A
Your company and closest peers		
Peer 6	96	N/A
Peer 7	95	N/A
<b>Company XYZ</b>	<b>88</b>	N/A
Peer 9	88	N/A
Peer 10	86	N/A

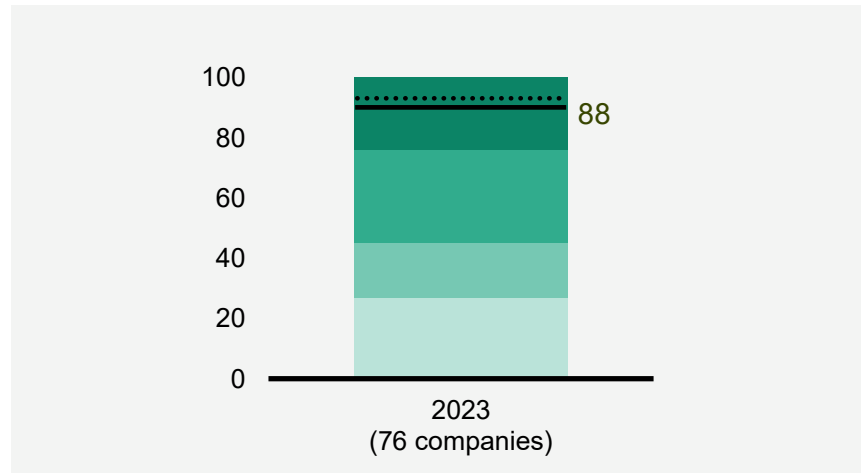
## Criterion Questions

Question Number	Question	Weight	Score	Y-o-Y	Average score	Weighted gap criterion score
2.3.1	Energy Consumption	40	97	+	70	-1.2
2.3.2	Data Center Efficiency	30	86	+	36	-4.2
2.3.3	Share of Renewable Energy in Data Centers	30	78	-	35	-6.6

As of 2022, CSA Scores are published throughout the year; please refer to the first page to learn more about your peer group covered in this report.

‡ Criterion introduced in 2023

## Criterion Score 2023: Company vs. Industry ‡



- Company score
- ... DJSI World average
- Top quartile
- Bottom quartile

# 2.3.1 Energy Consumption

<b>Question Score</b>	<b>97</b>
Weight/ CSA Score	0.8%
Y-o-Y Change	+2
Average Score	70
Highest Score	100

**Question**

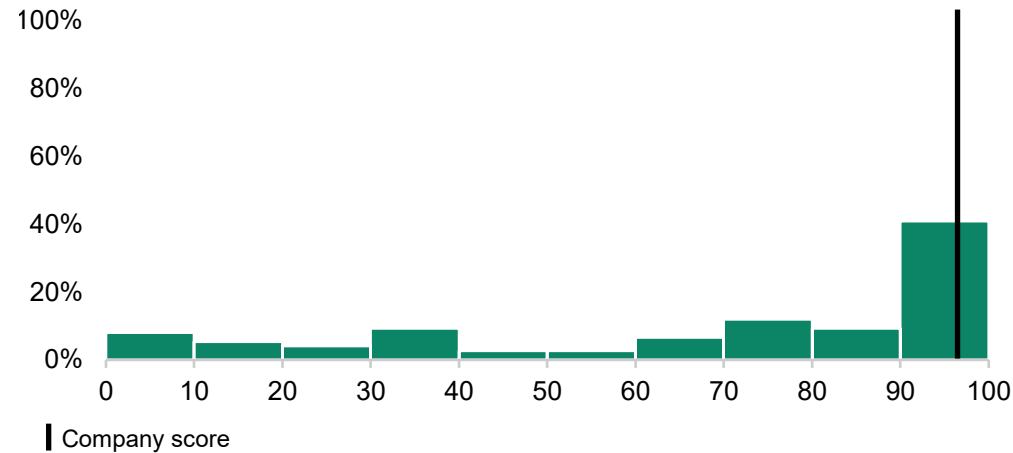
Please complete the following table about total energy consumption. For each row in the table, it is mandatory that the values provided are in the same unit. Also, please ensure that you have correctly filled in the Company Information section at the beginning of the questionnaire, and that the coverage in the table below is related to the denominator relevant for your company as indicated in that section.

**Question Rationale**

In the last century, there has been an unprecedented increase in the use of natural resources and materials. Producing more with less material is essential for many industries affected by the increasing scarcity of natural resources. Resource efficiency and circularity can enhance companies' competitiveness through reduced costs and environmental liabilities. It can also mean companies are better prepared for future environmental regulations. In this question, we are capturing the total non-renewable and total renewable energy consumption, assessing the overall trend of consumption, as well as the target set for the current financial year.

53% of companies in the selected peer group that submitted the questionnaire meet the expected practice required to score 90 or above in this question.













**Score Distribution for All Assessed Companies**








**Standards & Frameworks**

- CDP Climate** - C4.2b, C8.2a
- GISD** - Renewable energy consumption as percentage of total energy consumption
- GRI Disclosure** - 2-5, 302-1
- IRIS+** - OD4091, OI1495, OI1496, OI2496, OI3324, OI8825, OI9624
- SFDR Principal Adverse Impacts** - Energy consumption, Energy performance, Share of non renewable energy consumption and production
- UNGC Questionnaire** - E4, E4.1
- WEF Metrics** - Resource circularity

# 2.3.1 Energy Consumption

Aspects	Focus and Expected practice		Assessment	
<b>Trend</b>		Decreasing trend of normalized non-renewable energy consumption over the last three/four years		The company has registered decreasing trend of normalized non-renewable energy consumption over the last four years
		Normalized non-renewable energy consumption for the last fiscal year that puts the company in the top quintile in their industry		The normalized non-renewable energy consumption for the last fiscal year does not put the company in the top quintile of the industry
<b>Target</b>		Annual target set for non-renewable energy consumption should be consistent and credible		The company has not set an annual target for non-renewable energy consumption
		Annual target achieved for non-renewable energy consumption		
<b>Coverage</b>		High coverage of data for energy consumption		100% coverage of data for energy consumption
<b>Verification</b>		Energy consumption data verified by a third party		
<b>Public Reporting</b>		Energy consumption data is publicly reported		

-  Full score
-  Partial score
-  Zero points
-  Additional information
-  Not applicable

# 2.3.2 Data Center Efficiency

<b>Question Score</b>	<b>86</b>
Weight/ CSA Score	0.6%
Y-o-Y Change	+36
Average Score	36
Highest Score	100

32% of companies in the selected peer group that submitted the questionnaire meet the expected practice required to score 90 or above in this question.

**Question**

Please provide your average PUE (Power Usage Effectiveness) across your data centers for the last four years and indicate what percentage of your ICT population is covered by the average PUE.

**Standards & Frameworks**

**CDP Climate** - C4.2b

**EU Taxonomy** - 8.1. Data processing, hosting and related activities - Substantial Contribution

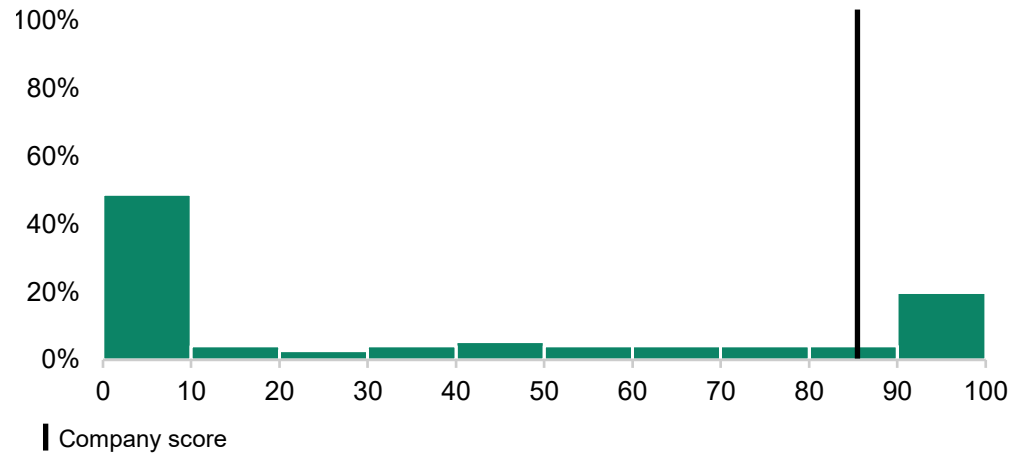
**GISD** - Information Technology (IT): Efficiency of data center energy consumption (energy consumed/\$s revenue)

**IRIS+** - OD4091

**Question Rationale**














For companies in the ICT industries, energy used in data centers is responsible for a large part of the company's environmental footprint. More efficient operation of data centers can therefore not only result in substantial cost savings, but also attract clients and users that are increasingly considering data center efficiency and the source of energy input to data centers when selecting their next ICT services supplier.






**Score Distribution for All Assessed Companies**





## 2.3.2 Data Center Efficiency

Aspects	Focus and Expected practice		Assessment	
<b>Disclosure</b>		Data center efficiency (Power Usage Effectiveness or alternative metric) tracked and disclosed		The company has tracked and disclosed on Data center efficiency (Power Usage Effectiveness)
<b>Trend</b>		Decreasing trend of average PUE or alternative metric over the last three/four years		The company has registered a decreasing trend of average PUE over the last four years, but the decrease is below the threshold
		Average PUE for the last fiscal year that puts the company in the top quintile in their industry		The average PUE for the last fiscal year put the company in the top quintile of the industry
<b>Target</b>		Annual target set for average PUE or alternative metric		The company has not set an annual target set for average PUE
		Annual target achieved for average PUE or alternative metric		
<b>Coverage</b>		High coverage of data for average PUE or alternative metric		100% coverage of data for average PUE
<b>Public reporting</b>		Average PUE or alternative metric data is publicly reported		

-  Full score
-  Partial score
-  Zero points
-  Additional information
-  Not applicable

# 2.3.3 Share of Renewable Energy in Data Centers

<b>Question Score</b>	<b>78</b>
Weight/ CSA Score	0.6%
Y-o-Y Change	-2
Average Score	35
Highest Score	100

**Question**

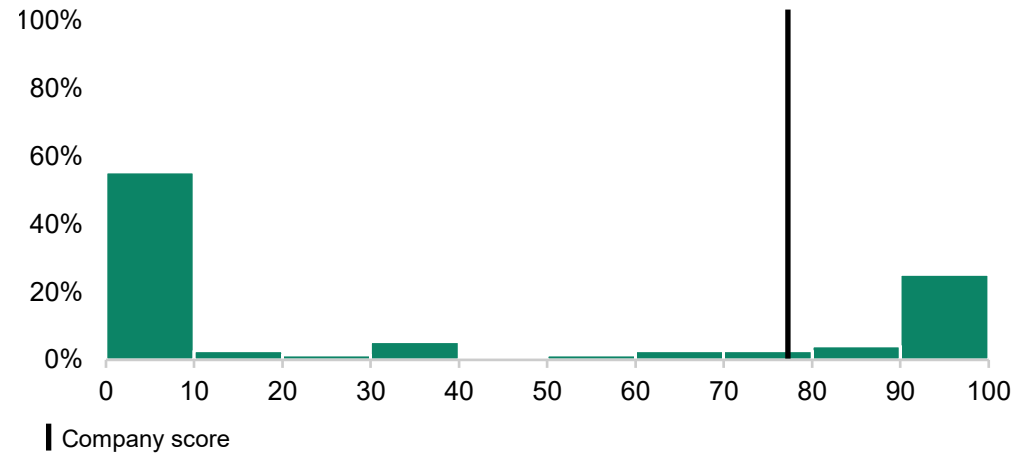
Please provide the total energy input used for your data centers over the last four years. Please also indicate the percentage of renewable energy incorporated into the electricity supply of your company's data centers.

**Question Rationale**

For companies in the ICT industries, energy used in data centers is responsible for a large part of the company's environmental footprint. More efficient operation of data centers can therefore not only result in substantial cost savings, but also attract clients and users that are increasingly considering data center efficiency and the source of energy input to data centers when selecting their next ICT services supplier. This question looks at the share of energy used in data centers that comes from renewable sources.

38% of companies in the selected peer group that submitted the questionnaire meet the expected practice required to score 90 or above in this question.

**Score Distribution for All Assessed Companies**



**Standards & Frameworks**













**EU Taxonomy** - 8.1. Data processing, hosting and related activities - Substantial Contribution






**GISD** - Communication Services: Amount of energy consumed per MB of data transmitted, Information Technology (IT): Total energy consumed by data centers (kWh per GB)

**IRIS+** - OD4091

**WEF Metrics** - Resource circularity

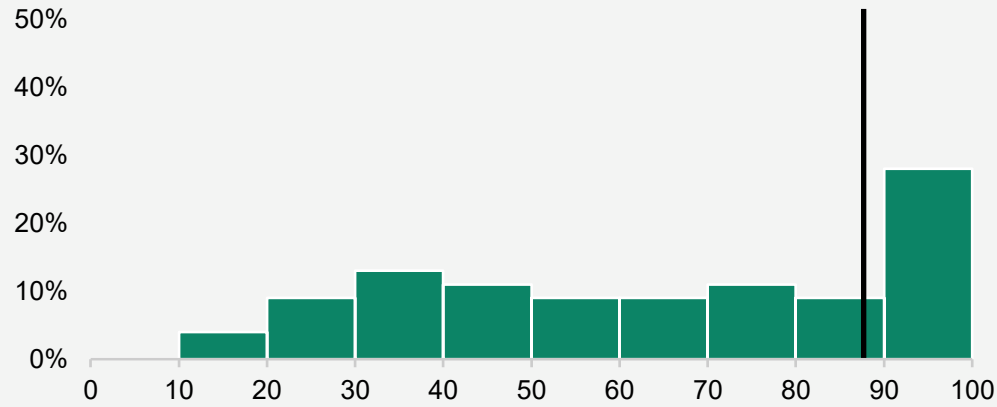
## 2.3.3 Share of Renewable Energy in Data Centers

Aspects	Focus and Expected practice		Assessment	
<b>Disclosure</b>		Total energy used in data centers tracked and disclosed		
		Percentage of renewable energy used in data centers tracked and disclosed		
<b>Trend</b>		Increasing trend of percentage of renewable energy used in data centers over the last three/four years		The company has registered an increasing trend in the percentage of renewable energy used in data centers, but the increase is below the threshold
		Renewable energy for the last fiscal year that puts the company in the top quintile in their industry		The renewable energy for the last fiscal year does not put the company in the top quintile of the industry
<b>Target</b>		Annual target set for percentage of renewable energy used in data centers		The company has not set an annual target for the percentage of renewable energy used in data centers
		Annual target achieved for percentage of renewable energy used in data centers		
<b>Public reporting</b>		Data is publicly reported		The company does not publicly report the energy used in data centers

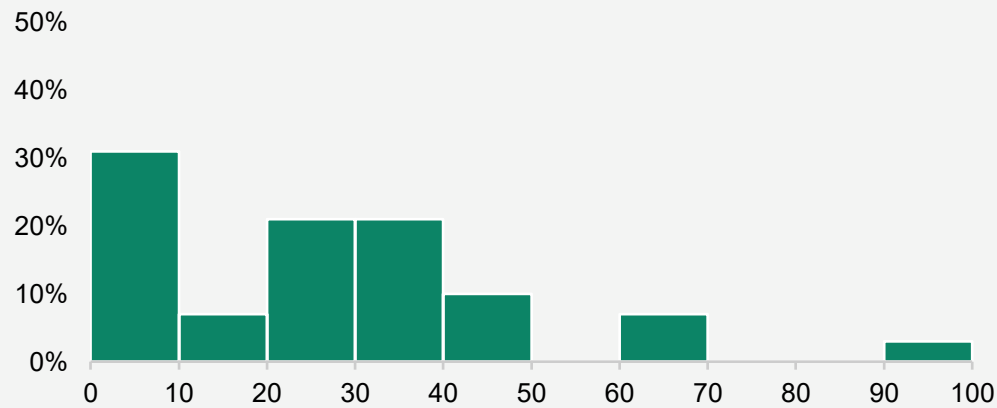
-  Full score
-  Partial score
-  Zero points
-  Additional information
-  Not applicable

# Criteria Score Distribution – ABC Industry

**Score Distribution for Companies Actively Participating in the Assessment**



**Score Distribution for Companies Assessed based on Public Data**

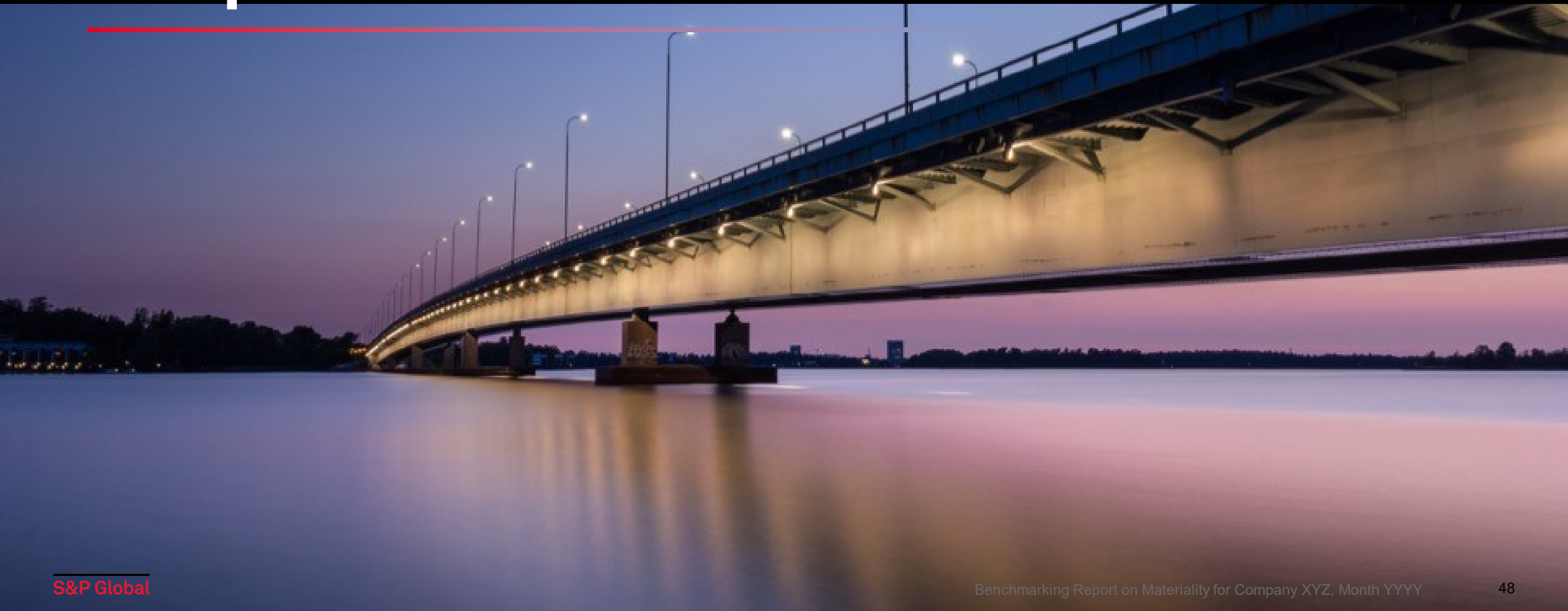


Company score

Descriptive Value	Companies Actively Participating	Companies Analyzed based on Public Data
Average Score	65	22
Median Score	68	27
Percentage of companies in the industry for which Not Applicable was accepted for this criterion	0%	0%
Number of companies analyzed	47	29

# Deep Dive: Labor Practice Indicators

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# Labor Practice Indicators

## Risks & Opportunities: Impact on Enterprise Value Creation



### Rationale

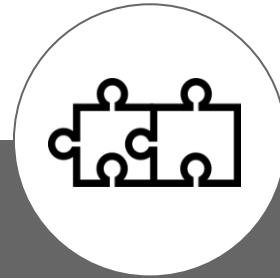
#### Impact

- Risk Exposure
- Performance
- Growth

Employees represent one of a company's most important assets. Maintaining good relations with employees is essential for the success of businesses' operations, particularly in industries characterized by organized labor.

Beyond providing a safe and healthy working environment, companies should support fair treatment practices such as guaranteeing diversity, ensuring equal remuneration and supporting freedom of association.

In accordance with international standards on labor and human rights, companies are increasingly expected to adhere to and apply these standards equally across all operations within the organization.



### CSA approach

The key focus of the criterion is on companies' policies to manage labor relations, related KPIs, equal employment and development opportunities, human rights and freedom of organization.

Majority of the information and practices related to transparency and reporting should be available in the public domain.



### Performance indicators

- Public disclosure on group-wide non-discrimination and anti-harassment policy
- Public reporting on gender-based workforce breakdown for different management levels and along with the target
- Workforce Breakdown: Race/ Ethnicity & Nationality and coverage of data reported
- Gender Pay Indicators: Equal remuneration of average women and men base salary
- Freedom of Association

# Criterion Overview

## Criterion Level Scores 2023

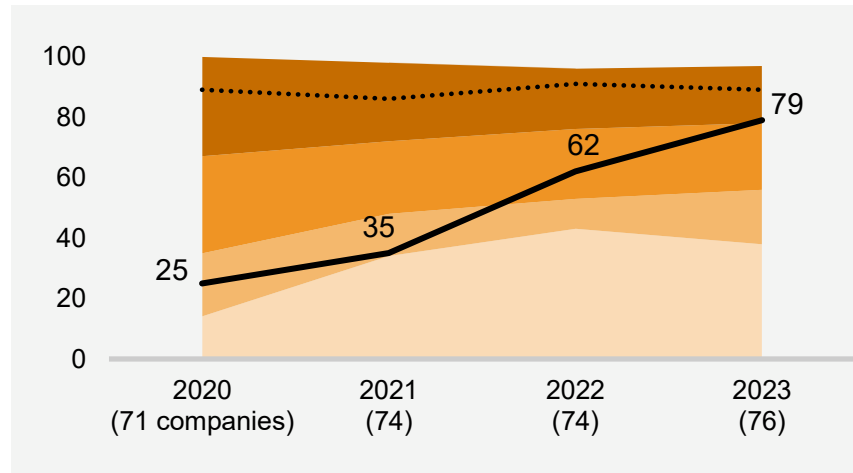
Company	Score	Y-o-Y
Peer 1	97	+13
Peer 2	97	+3
Peer 3	97	+1
Peer 4	95	+3
Peer 5	92	0
Your company and closest peers		
Peer 6	81	-4
Peer 7	80	0
<b>Company XYZ</b>	<b>79</b>	<b>+17</b>
Peer 9	78	-5
Peer 10	78	+2

## Criterion Questions

Question Number	Question	Weight	Score	Y-o-Y	Average score	Weighted gap criterion score
3.1.1	Discrimination & Harassment	22	100	+	69	0.0
3.1.2	Workforce Breakdown: Gender	24	81	+	57	-4.6
3.1.3	Workforce Breakdown: Race/ Ethnicity & Nationality	15	100	+	48	0.0
3.1.4	Gender Pay Indicators	24	30	+	36	-16.8
3.1.5	Freedom of Association	15	100	=	69	0.0

As of 2022, CSA Scores are published throughout the year; please refer to the first page to learn more about your peer group covered in this report.

## Criterion Score 2020–2023: Company vs. Industry



— Company score  
 ... DJSI World average  
 ■ Top quartile  
 ■ Bottom quartile

# 3.1.1 Discrimination & Harassment

<b>Question Score</b>	<b>100</b>
Weight/ CSA Score	1.1%
Y-o-Y Change	+20
Average Score	69
Highest Score	100

**Question**

Does your company have a public group-wide non-discrimination and anti-harassment policy, and what are the measures in place to effectively deal with discrimination and harassment in the workplace?

**Standards & Frameworks**

- IRIS+** - OI9088, OI9331
- UNGC Questionnaire** - G2, G8, L1.1, L3, L4
- UNGP** - A1, A2.3, C1, C6, C6.1, C6.2, C6.3

**Question Rationale**

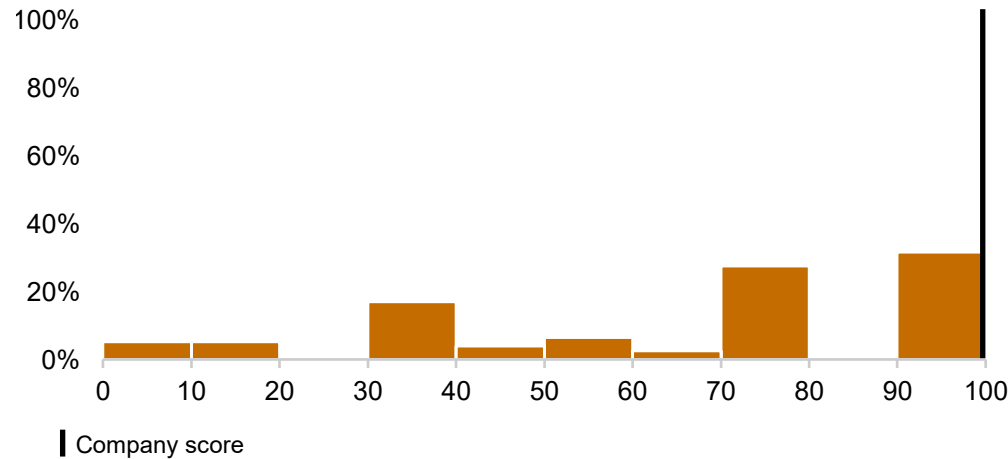
The purpose of this question is to evaluate the quality of the company’s non-discrimination and anti-harassment policy. According to the International Labor Organization (ILO), discrimination based on the mentioned identity markers is a violation of human and labor rights. Furthermore, diverse companies with strong non-discriminatory practices have been proven to perform better in terms of innovation, efficiency, productivity, employee engagement, and talent attraction and retention, thus making anti-discrimination practices a key strategic topic for companies.

40% of companies in the selected peer group that submitted the questionnaire meet the expected practice required to score 90 or above in this question.

**Expected Practice Change**



The redesigned question excludes the number of incidents of discrimination and harassment.






**Score Distribution for All Assessed Companies**





# 3.1.1 Discrimination & Harassment

Aspects	Focus and Expected practice	Assessment
<b>Policy</b>	  Group-wide non-discrimination and anti-harassment policy covers all the items listed below:	
	<ul style="list-style-type: none"> <li>• Explicit statement prohibiting sexual harassment</li> </ul>	
	<ul style="list-style-type: none"> <li>• Explicit statement prohibiting non-sexual harassment</li> </ul>	
	<ul style="list-style-type: none"> <li>• Zero tolerance policy for discrimination</li> </ul>	
	<ul style="list-style-type: none"> <li>• Trainings for all employees on discrimination and harassment in the workplace</li> </ul>	
	<ul style="list-style-type: none"> <li>• Defined escalation process for reporting incidents</li> </ul>	
	<ul style="list-style-type: none"> <li>• Corrective or disciplinary action taken in case of discriminatory behavior or harassment</li> </ul>	

-  Full score
-  Partial score
-  Zero points
-  Additional information
-  Not applicable

# 3.1.2 Workforce Breakdown: Gender

<b>Question Score</b>	<b>81</b>
Weight/ CSA Score	1.2%
Y-o-Y Change	+42
Average Score	57
Highest Score	100

21% of companies in the selected peer group that submitted the questionnaire meet the expected practice required to score 90 or above in this question.

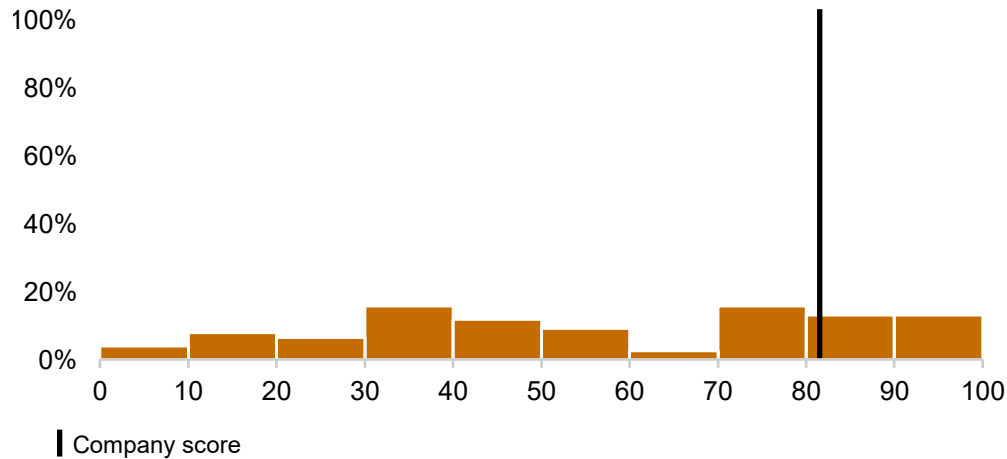
### Question

Does your company monitor the following indicators regarding workforce gender diversity? If so, please complete the table. Please provide the coverage reported on as a percentage of FTEs and attach supporting public evidence where indicated if available. Please also indicate whether you have set a public target for women representation.

### Standards & Frameworks

- GISD** - Diversity and inclusion (%), Proportion of women in managerial positions
- GRI Disclosure** - 2-7, 405-1 **IRIS+** - OD4091, OI1571, OI2444, OI6213,
- UNGC Questionnaire** - L7, **WEF Metrics** - Diversity and inclusion (%)











### Score Distribution for All Assessed Companies








### Question Rationale













We assess various Labor KPIs of an organization to determine not only the quality, but also the transparency of its reporting on diversity issues. 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. This question specifically assesses workforce gender diversity by asking about the proportion of women at different levels of responsibility. We expect companies to also commit to gender balance across the talent pipeline by setting targets for the levels of representation where they face the greatest challenges. This question looks at the companies' ability to disclose this data, as well as its performance compared to its industry peers and its ability to retain women talent.






# 3.1.2 Workforce Breakdown: Gender

Aspects	Focus and Expected practice		Assessment	
<b>Diversity KPIs</b>	 	Public reporting on share of women in total workforce		The company has publicly reported the share of women in the total workforce as 44%
		Public reporting on target and target year		The company has not publicly reported on the target and target year of the share of women in total workforce
	Public reporting on share of women in all management positions (as a % of total management positions)		The company has publicly reported the share of women in all management positions as 30%	
	Public reporting on target and target year		The company has publicly reported on the target and target year	
	Public reporting on share of women in junior management positions, i.e. first level of management (as % of total junior management positions)		The company has publicly reported the share of women in junior management positions as 20%, which is below the threshold	
	Public reporting on target and target year		The company has not publicly reported on the target and target year of the share of women in junior management positions	
	Public reporting on share of 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 has publicly reported on the share of women in top management positions as 14%, which is below the threshold	
	Public reporting on target and target year		The company has not publicly reported on the target and target year of the share of women in top management positions	

-  Full score
-  Partial score
-  Zero points
-  Additional information
-  Not applicable

# 3.1.2 Workforce Breakdown: Gender

Aspects	Focus and Expected practice	Assessment
<b>Diversity KPIs</b> <i>(continued)</i>	 Public reporting on share of women in management positions in revenue-generating functions	 The company has publicly reported on the share of women in revenue-generating positions as 28%, which is below the threshold
	 Public reporting on target and target year	 The company has not publicly reported on the target and target year of the share of women in management positions in revenue-generating functions
	 Public reporting on share of women in STEM-related positions	 The company has publicly reported on the share of women in STEM-related positions as 16%, which is below the threshold
	 Public reporting on target and target year	 The company has not publicly reported on the target and target year of the share of women in STEM-related positions
	 High retention of share of women from junior to senior management positions	 The proportion of women in senior management positions is 70% of women in junior management positions, which is below the threshold
<b>Coverage</b>	 High coverage reported (as a % of FTEs)	 The company's coverage for workforce breakdown- gender is more than 75% of FTEs

-  Full score
-  Partial score
-  Zero points
-  Additional information
-  Not applicable

# 3.1.3 Workforce Breakdown: Race/ Ethnicity & Nationality

<b>Question Score</b>	<b>100</b>
Weight/ CSA Score	0.75%
Y-o-Y Change	+40
Average Score	48
Highest Score	100

**Question**

Does your company provide a breakdown of its workforce according to racial and ethnic self-identifications, or nationality? Please provide the coverage reported on as a percentage of FTEs and attach supporting public evidence where indicated if available.

**Standards & Frameworks**

**GISD** - Diversity and inclusion (%)

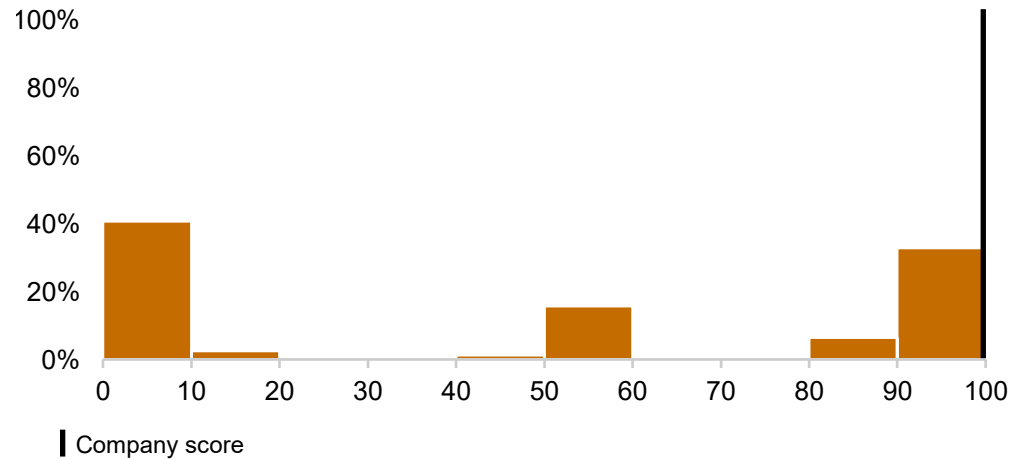
**GRI Disclosure** - 405-1

**IRIS+** - OI3140, OI3236, OI8147

**WEF Metrics** - Diversity and inclusion (%)

45% of companies in the selected peer group that submitted the questionnaire meet the expected practice required to score 90 or above in this question.

**Score Distribution for All Assessed Companies**














**Question Rationale**

Provisions on equality and non-discrimination are enshrined in international human rights law and in the constitutions and legislations of most countries. Nonetheless, many people continue to face prejudice, harassment, and discrimination because of their ethnic or racial origins. According to the OECD, the collection of accurate and comprehensive data on diversity is therefore central to providing information on the racial and ethnic breakdown to implementing, monitoring, and evaluating practices and policies that aim to address disadvantages and promote equal opportunities in all sectors of society.

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. Collecting and analyzing data on racial and ethnic diversity is difficult but not impossible. This question seeks to encourage companies to measure the racial and ethnic composition of their workforce in order to understand whether it fairly represents the broader demographic composition of their geographical locations. Collecting and disclosing this data is key to identifying any practices of discrimination or unequal opportunities and provides an important indicator to shareholders that diversity and inclusion are considered as high on the corporate agenda. Indeed, the attention of shareholders and regulatory agencies is now expanding to include diversity factors such as ethnic and racial diversity. Companies that are early adopters of inclusive hiring and retention practices and are transparent about these indicators will therefore benefit from positive recognition and lower compliance costs in the future.

# 3.1.3 Workforce Breakdown: Race/ Ethnicity & Nationality

Aspects	Focus and Expected practice	Assessment
<b>Breakdown</b>	 <p>The company monitors the breakdown of its workforce according to racial and ethnic self-identifications, or nationality, for at least three categories covering:</p>	 <p>The company monitors the breakdown of its workforce according to under-represented and structurally disadvantaged ethnic and racial minorities:</p> <ul style="list-style-type: none"> <li>• Japan</li> <li>• China</li> <li>• Korea</li> <li>• Other nationalities</li> </ul>
<b>Coverage</b>	 <p>Coverage of the data reported (as a % of FTEs)</p>	 <p>The company's coverage for the breakdown of its workforce according to under-represented and structurally disadvantaged ethnic and racial minorities is &gt;75% of FTEs</p>
<b>Public disclosure</b>	 <p>Public reporting on figures related to ethnic and racial indicators for at least three categories</p>	

-  Full score
-  Partial score
-  Zero points
-  Additional information
-  Not applicable

# 3.1.4 Gender Pay Indicators (Major Gap)

<b>Question Score</b>	<b>30</b>
Weight/ CSA Score	1.2%
Y-o-Y Change	+15
Average Score	36
Highest Score	100

9% of companies in the selected peer group that submitted the questionnaire meet the expected practice required to score 90 or above in this question.

**Question**

Does your company monitor and disclose the results of your gender pay gap or equal pay assessment? If your company conducts both, please select the option with the highest coverage.

**Standards & Frameworks**

**GISD** - Gender pay equality (%)

**GRI Disclosure** - 2-5, 405-2

**IRIS+** - OI1855, OI3819

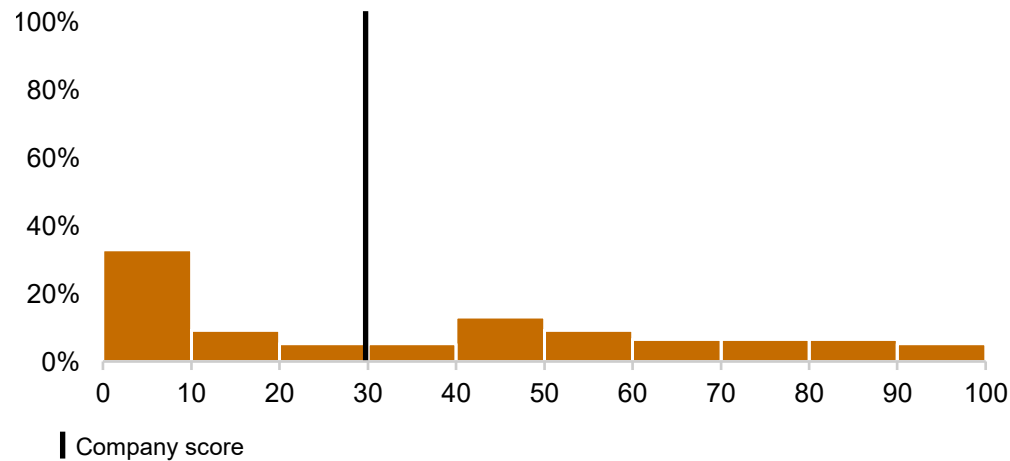
**UNGC Questionnaire** - L8

**WEF Metrics** - Pay gap (%)

















**Question Rationale**






This question assesses a company’s pay practices by evaluating the results of its gender pay assessments. An increasing number of countries are adopting regulations which require companies to conduct such pay assessments and to disclose the results, making this topic of high strategic importance. Furthermore, unequal remuneration and gender pay gaps pose a threat to a company’s ability to attract and retain women talent, lowers employee engagement, and can lead to reputationally damaging controversies.

**Score Distribution for All Assessed Companies**








# 3.1.4 Gender Pay Indicators (Major Gap)






Aspects	Focus and Expected practice	Assessment
<b>Executive level</b>	 Equal remuneration of average women and men base salary at executive level	 Remuneration ratio is 54%, which is below the threshold
	 Equal remuneration of average women and men base salary (base salary + other cash incentives) at executive level	 Remuneration ratio is 54%, which is below the threshold
<b>Management level</b>	 Equal remuneration of average women and men base salary at management level	 Remuneration ratio is 66%, which is below the threshold
	 Equal remuneration of average women and men salary (base salary + other cash incentives) at management level	 Remuneration ratio is 65%, which is below the threshold
<b>Non-management level</b>	 Equal remuneration of average women and men base salary at non-management level	 Remuneration ratio is 66%, which is below the threshold
<b>Public disclosure</b>	 Public disclosure on at least one of the ratios (executive/management/ non-management level) of average women and men remuneration	
<b>Verification</b>	 Equal pay assessment verified by a third-party	 The company's equal pay assessment is not verified by a third-party
<b>Coverage</b>	 High coverage reported (as a % of FTEs)	 The coverage for equal pay analysis is >75% of FTEs

-  Full score
-  Partial score
-  Zero points
-  Additional information
-  Not applicable



# 3.1.4 Gender Pay Indicators (Major Gap)

Aspects	Focus and Expected practice	Assessment
<b>Gender Pay Gap Analysis (Difference between men and women employees (%))</b>	 Low mean gender pay gap	 <i>The company reports on gender pay indicators following an equal pay analysis. Please see the previous slide.</i>
	Low median gender pay gap	
	Low mean bonus gap	
	Low median bonus gap	
<b>Gender pay gap public disclosure</b>	 Public disclosure results on gender pay gap analysis	
<b>Gender pay gap verification</b>	 Gender pay gap assessment verified by a third-party	
<b>Gender pay gap coverage</b>	 High coverage reported (as a % of FTEs)	

-  Full score
-  Partial score
-  Zero points
-  Additional information
-  Not applicable

# 3.1.5 Freedom of Association

<b>Question Score</b>	<b>100</b>
Weight/ CSA Score	0.75%
Y-o-Y Change	0
Average Score	69
Highest Score	100

74% of companies in the selected peer group that submitted the questionnaire meet the expected practice required to score 90 or above in this question.

**Question**

What percent of your total number of employees are represented by an independent trade union or covered by collective bargaining agreements? Please indicate where this is available in your public reporting.

**Standards & Frameworks**

**GISD** - Percentage of employees covered by collective agreement

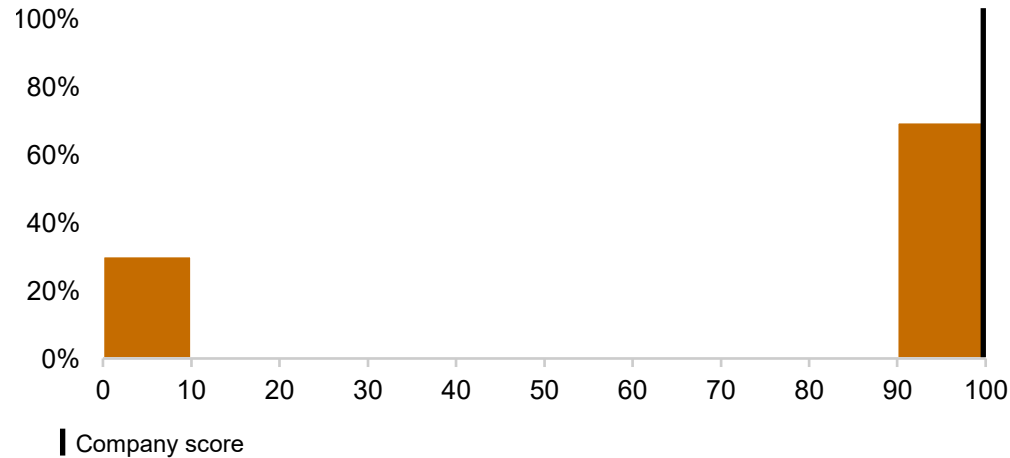
**GRI Disclosure** - 2-30

**IRIS+** - OI3703

**UNGC Questionnaire** - L6

**WEF Metrics** - Freedom of association and collective bargaining at risk (%)




**Score Distribution for All Assessed Companies**








**Question Rationale**

We assess various Labor KPIs at an organization to determine the quality and transparency of its reporting. In line with ILO Convention No. 87 and No. 98, this question assesses if your company allows employees to join an independent trade union.

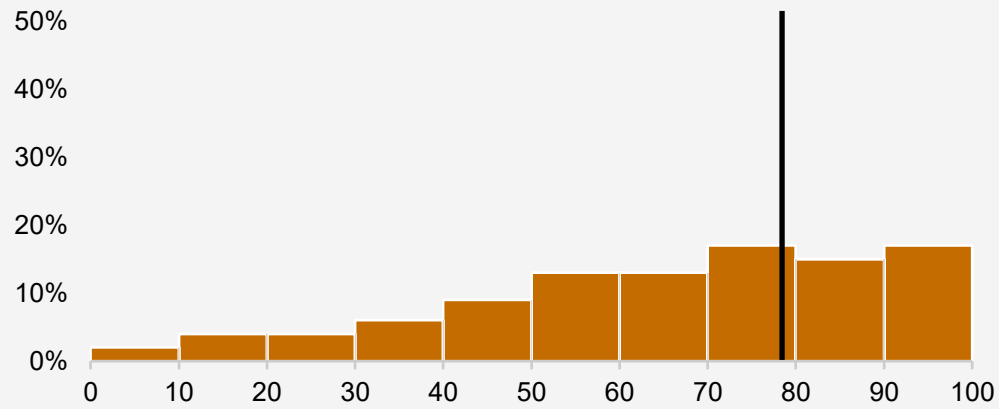
# 3.1.5 Freedom of Association

Aspects	Focus and Expected practice	Assessment
<b>Freedom of association</b>	 Public disclosure on a percentage of employees represented by independent trade unions or covered by collective bargaining agreements 	 99% of the employees are represented by trade unions

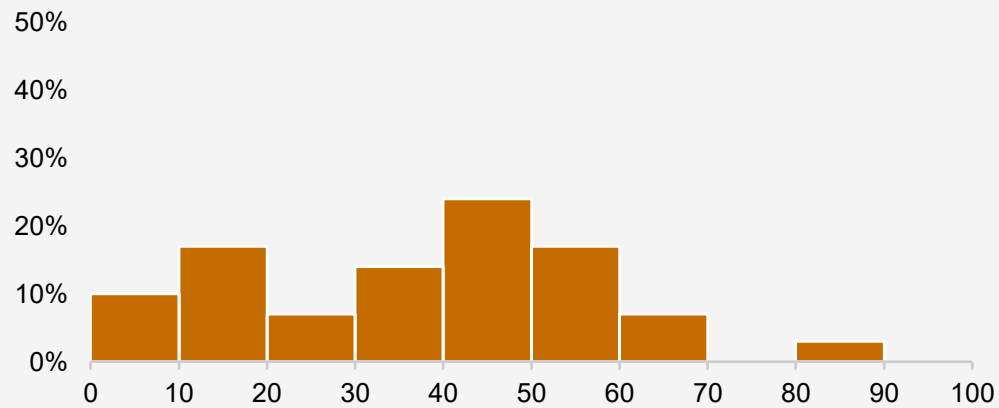
-  Full score
-  Partial score
-  Zero points
-  Additional information
-  Not applicable

# Criteria Score Distribution – ABC Industry

**Score Distribution for Companies Actively Participating in the Assessment**



**Score Distribution for Companies Assessed based on Public Data**



Company score

Descriptive Value	Companies Actively Participating	Companies Analyzed based on Public Data
Average Score	65	36
Median Score	70	40
Percentage of companies in the industry for which Not Applicable was accepted for this criterion	0%	0%
Number of companies analyzed	47	29

# Chapter Overview

# 1

- The S&P Global CSA and Company XYZ's Overall Performance

# 2

- Materiality Assessment Results

# 3

- Mapping of Material Topics with CSA Criteria









# 4






- CSA Performance Benchmarking on Identified Material Criteria

# 5

- Appendix

# How to interpret the Icons for Question Level Gap Analysis

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

Assessment		Description
	<b>Full score (100)</b>	The company's answer received full points, or public information was found
	<b>Partial score (1 to 99)</b>	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
	<b>Score of zero</b>	The company did not answer the question or the answer did not meet expectations
	<b>Additional information</b>	Additional general or company specific information on the assessment approach and result
	<b>Not applicable</b>	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/question

# How to Interpret the Question Rational slide

The rationale translates into the CSA Approach that describes how the methodology addresses the topic, underlying the aspects considered to measure a company's performance.

Weight of the question against the total CSA Score of the company.

The referenced reporting frameworks for the aspects considered in the questions itself.

The Quantitative Peer Practice allows an understanding of the performance of your peers that actively participated in the assessment.

Company scores may be adjusted in line with established CSA processes and procedures, for example as a result of a re-assessment.

<b>Question Score</b>	60 *
<b>Weight/ CSA Score</b>	0.55%
<b>Y-o-Y Change</b>	+100
<b>Average Score</b>	50
<b>Highest Score</b>	50

**Question**  
Does your company publicly report on its board type? Please indicate the number of executive and non-executive directors on the board of directors/supervisory board of your company and specify where this information is available.

**Standards & Frameworks**  
GRI Disclosure - 2-9  
IRIS+ - OI1075, OI4070  
UNGC Questionnaire - G11  
WEF Metrics - Governance body composition

**Question Rationale**  
An effective board of directors, properly constituted, is the linchpin of good corporate governance. Boards are responsible for managerial performance, meeting the corporation's stated objectives, complying with applicable laws and regulations, and protecting shareholder rights and interests. To assess the quality of a board's structure, we focus on its composition, its proportion of independent members, and its overall size, as empirical studies show that oversized boards are counter-productive to performance.

X% of companies in the selected peer group that submitted the questionnaire meet the expected practice required to score 90 or above in this question.

**Score Distribution for All Assessed Companies**

\* Revised after announcement of 2023 CSA Scores

This histogram provides a visualization of the score frequencies within the company's industry for both actively participating and companies assessed based on publicly available information.

# How to Interpret the Gap Analysis

Dimension and Criterion      Question Number (Specific to Industry)      Question name      Question has a score below 30

Environmental Dimension Waste      **2.3.1 Waste Disposal (Major Gap)**

Aspects	Focus and Expected practice	Assessment
Target	Annual target set for total waste disposed should be consistent and credible	
	Annual target achieved for total waste disposed	
Coverage	High coverage of data for total waste disposed	
Verification	Total waste disposed data verified by a third party	The total waste disposed is not verified by third party
Public Reporting	Waste disposed data is publicly reported	
Trend	Decreasing trend of normalized total waste disposed over the last three/four years	The company has registered a decreasing trend of normalized total waste disposed over the last four years, however the decrease is below the threshold

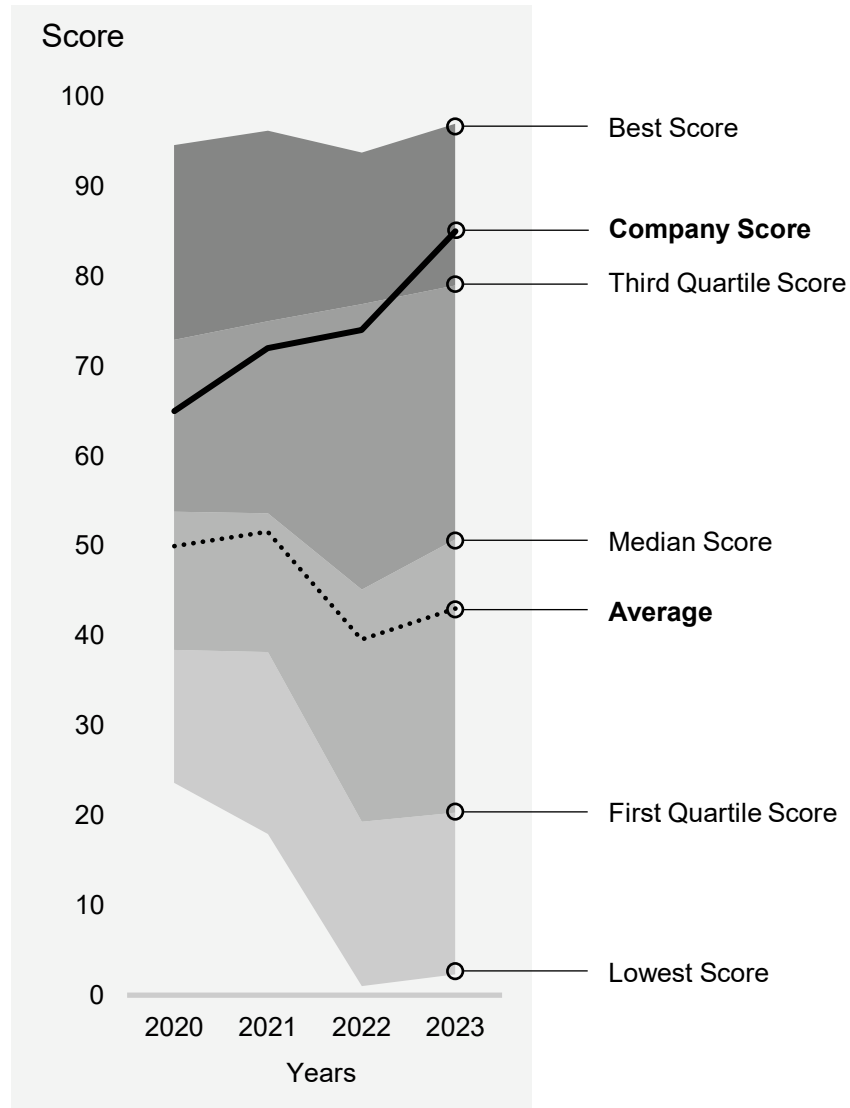
Assessment focus icon for maximum points. In this case for trend of key indicators.

If the company received partial or no points, the reason will be explained in the assessment column.

Company specific information based on S&P Global's assessment of the company's answer/available information



# How to Interpret the Peer Group Distribution



### Interpretation of this 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 2022. 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.

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## Data Analysis Reports

### **Thematic Data Analysis (T-DAR)**

The T-DAR is a report on a specific sustainability topic built in a modular way, enabling the customer to select three levels of detail of the analysis to address the need of having a complete overview and in-depth analysis on a pre-defined ESG topic material for your company and stakeholders. The data used in the report are from the CSA and other proprietary databases.

[Factsheet and Sample Report →](#)

### **Data Analysis Report (DAR)**

The DAR provides a benchmark against a custom-selected peer group on data-point-level, including detailed statistical analysis and descriptive statistics on scores of peer companies.

[Factsheet and Sample Report →](#)

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### **CBR Workshop**

Customized workshop of up to 6 hours with a S&P Global representative in which the results of your company's Company Benchmarking Report (CBR) are presented and discussed with your company's selected audience.

[Factsheet →](#)

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Customized workshop of up to 3 hours with a S&P Global representative in which the results of your company's Data Analysis Report (DAR) are presented and discussed with your company's selected audience.

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Upgrade from the free, basic version to gain in-depth insights into your company's performance, so that you can provide more comprehensive feedback to subject matter experts and management in your company and to communicate your performance to external stakeholders.

[Benchmarking Database Factsheet →](#)

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Hundreds of real industry examples and quantitative analyses at your fingertips. Learn from peer practices in your own and over 50 other industries. Provide hands-on examples from top performing companies to your subject matter experts.

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### **Company Benchmarking Report (CBR)**

The CBR includes a comprehensive sustainability performance overview which you can use to brief internal and external stakeholders. Receive actionable feedback with a question-by-question gap analysis, leading practice examples and an explanation of the scoring methodology for each question aspect. The CBR can cover all or a subset of criteria.

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Did you know?

# Your Contact at S&P Global

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## **Conflicts of Interest**

S&P Global is committed to providing transparency to the market through high-quality independent opinions. Safeguarding the quality, independence and integrity of Content is embedded in its culture and at the core of everything S&P Global does. Accordingly, S&P Global has developed measures to identify, eliminate and/or minimize potential conflicts of interest for Sustainable1 as an organization and for individual employees. Such measures include, without limitation, establishing a clear separation between the activities and interactions of its analytical teams and non-analytical teams; email surveillance by compliance teams; and policy role designations. In addition, S&P Global employees are subject to mandatory annual training and attestations and must adhere to the Sustainable1 Independence and Objectivity Policy, the Sustainable1 Code of Conduct, the S&P Global Code of Business Ethics and any other related policies.

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For information provided as part of the CSA questionnaire refer to our “Use of Information and Confidentiality Policy”

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