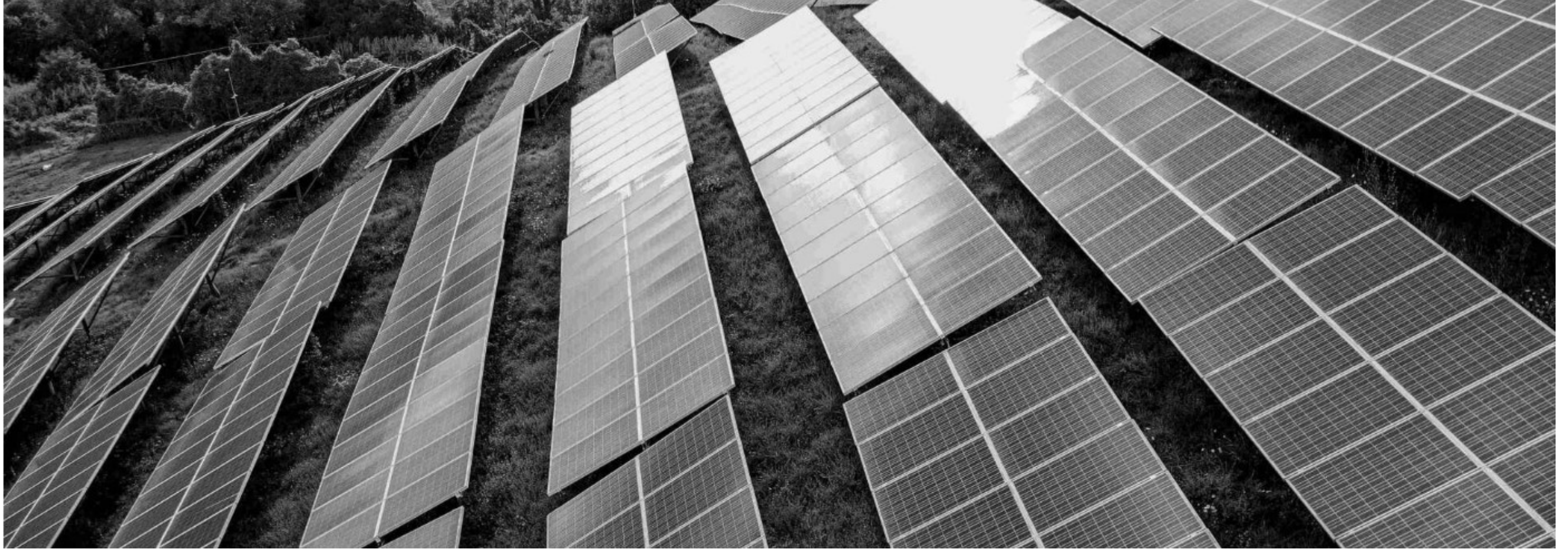


Corporate Transparency Report

Sample Company, December 2023



Corporate Transparency Report

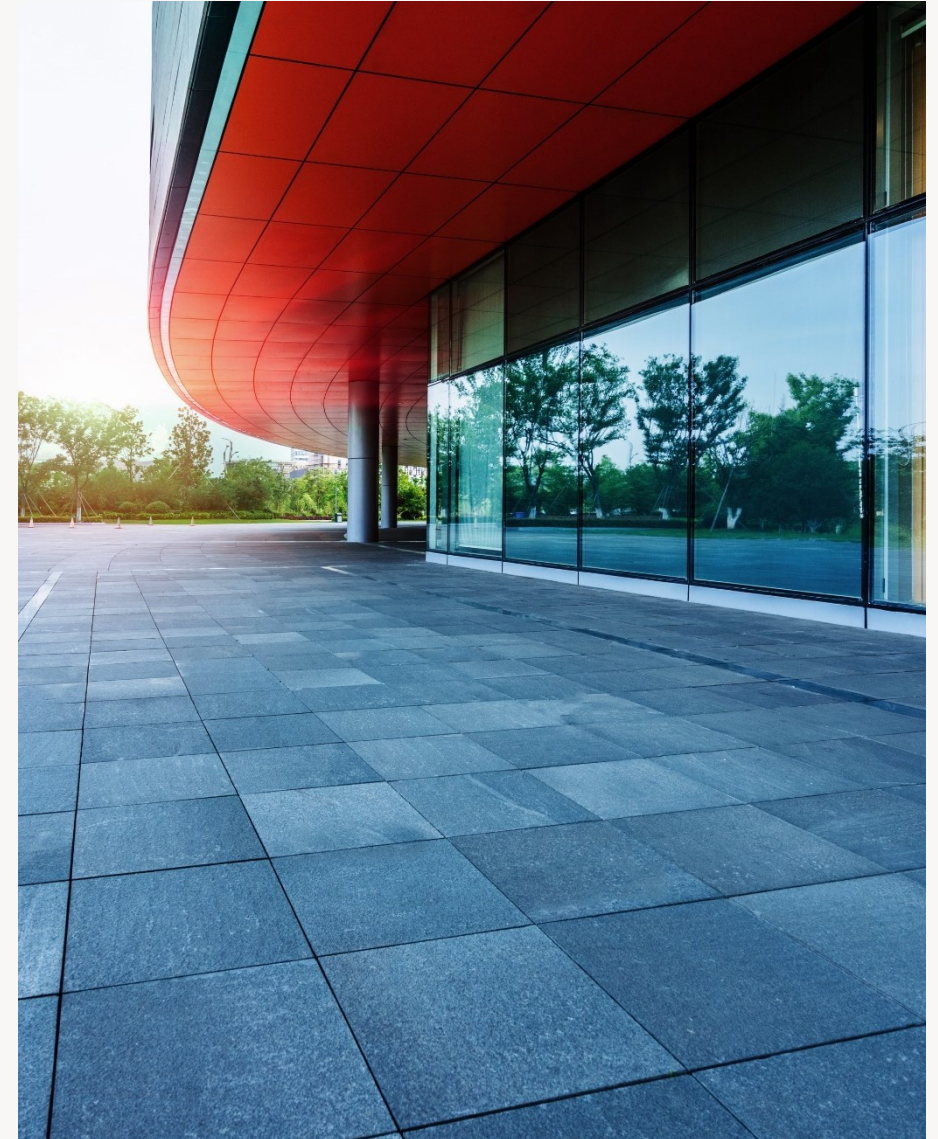
Please click on the text to go directly to that section.

- 4** **Chapter 1: Quantitative Benchmarking**
Extensive benchmarking of the company's Disclosure Level and Disclosure Score Contribution
Categorization of questions by scoring approaches: Policies & Procedures, Performance, KPIs, and Third-party Verification

- 11** **Chapter 2: Qualitative Benchmarking**
Question-level gap analysis with detailed feedback on the company public reporting

- 29** **Chapter 3: Understanding the Relevance of ESG**
Overview of what CSA results are used by S&P, and how and for whom

- 56** **Report Guidance**



Chapter 1: Quantitative Benchmarking

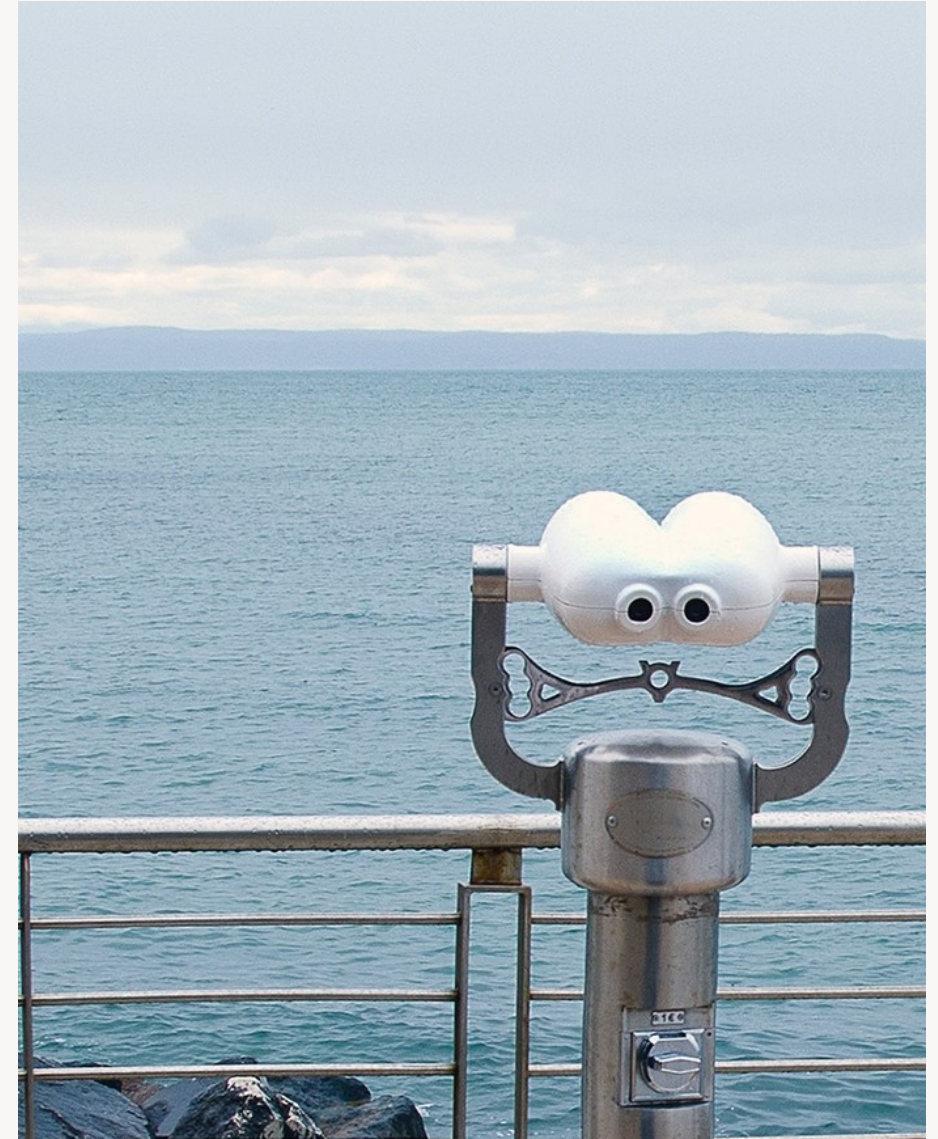
Please click on the text to go directly to that section.

Performance Analysis

- [**4** Sample Company vs. Industry Performance](#)
- [**5** S&P Global CSA Score Sample Company vs Performance Dow Jones Sustainability Indices \(DJSI\) Members](#)
- [**6** Scores for Highest-Weighted Public Questions](#)
- [**7** CSA 2023- Questions Requiring Public Disclosure](#)

Disclosure Analysis

- [**10** Methodology & Representation](#)
- [**11** Industry Benchmark](#)
- [**12** Score Contribution of Public Questions](#)
- [**13** 2-Year Trend - Breakdown by Dimension](#)
- [**14** Dimension-Level Benchmark](#)
- [**15** Criterion-Level Benchmark](#)



Sample Company vs. Industry Performance

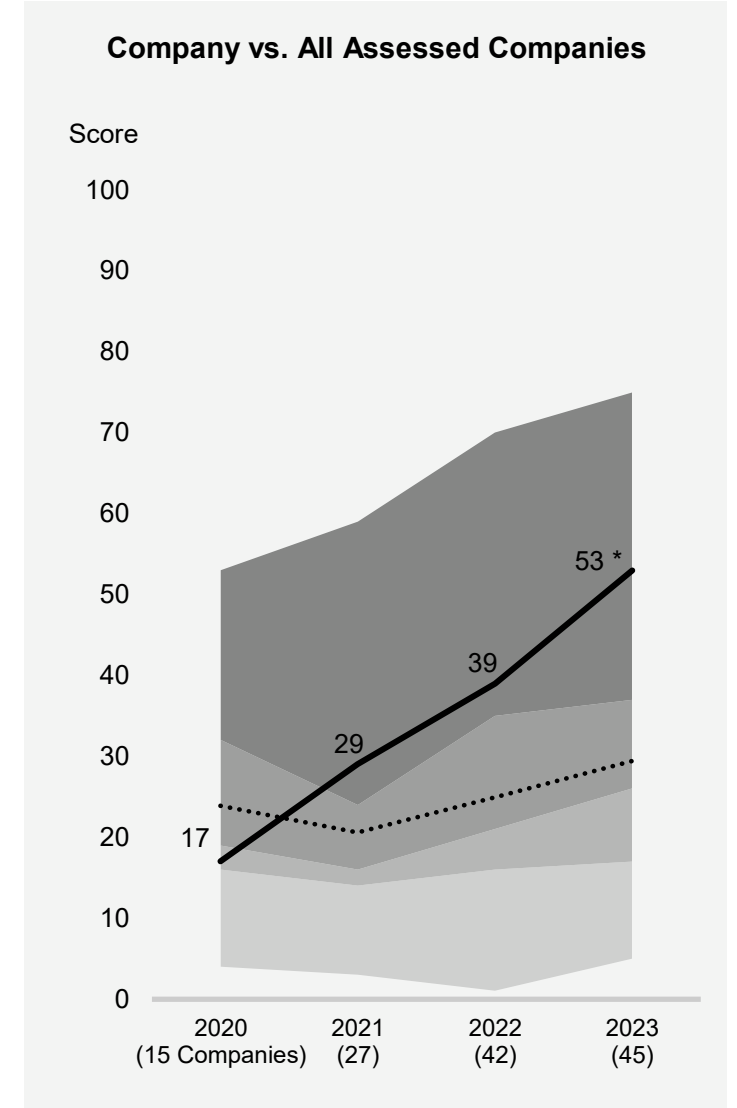
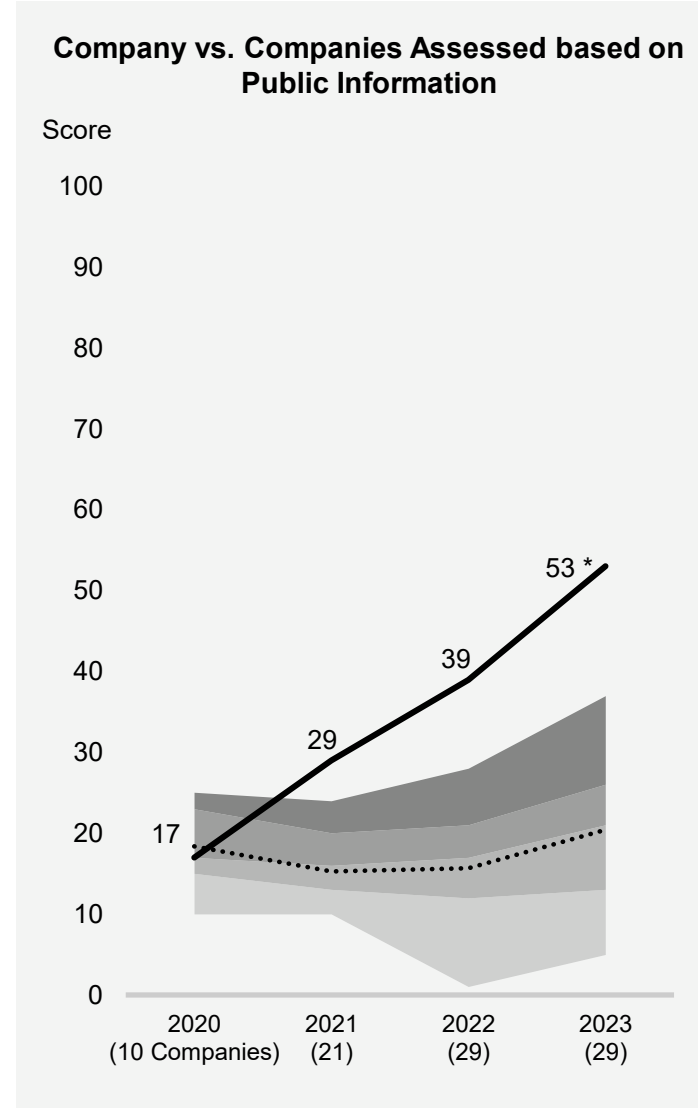
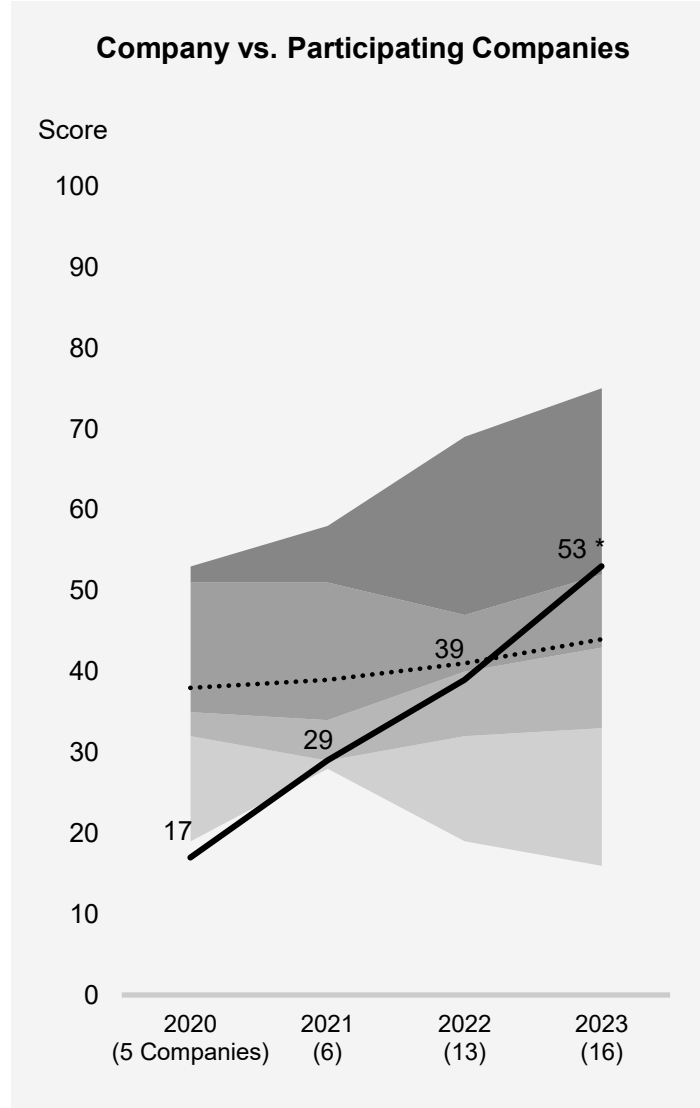
Your company's S&P Global CSA Score benchmarked against the performance of your industry peers.

The charts make a distinction between companies that have accepted the invitation to actively participate in the Corporate Sustainability Assessment (CSA), i.e. have filled out and submitted the online questionnaire, and companies that have not participated but are assessed based on publicly available information.

Please note: The company actively participated for the first time in Corporate Sustainability Assessment (CSA) in 2020, while in FY 2019 the company was assessed based on publicly available information.

* Revised after announcement of 2023 CSA Scores

- Company score
- ... Average
- Top quartile
- Bottom quartile



Please note: This includes data for all the questions.

S&P Global CSA Score Sample Company vs. Performance of Dow Jones Sustainability Indices (DJSI) Members

Your company's S&P Global CSA Score benchmarked against the performance of your industry peers that are a member of the relevant Dow Jones Sustainability Index (DJSI) in the respective years.

DJSI World

There are too few companies from your industry in this index. No distribution can be shown

DJSI Emerging Markets

There are too few companies from your industry in this index. No distribution can be shown.

In 2021 and 2022, no company qualified for this index

Please note: The company actively participated for the first time in Corporate Sustainability Assessment (CSA) in 2020. while in FY 2019 the company was assessed based on publicly available information.

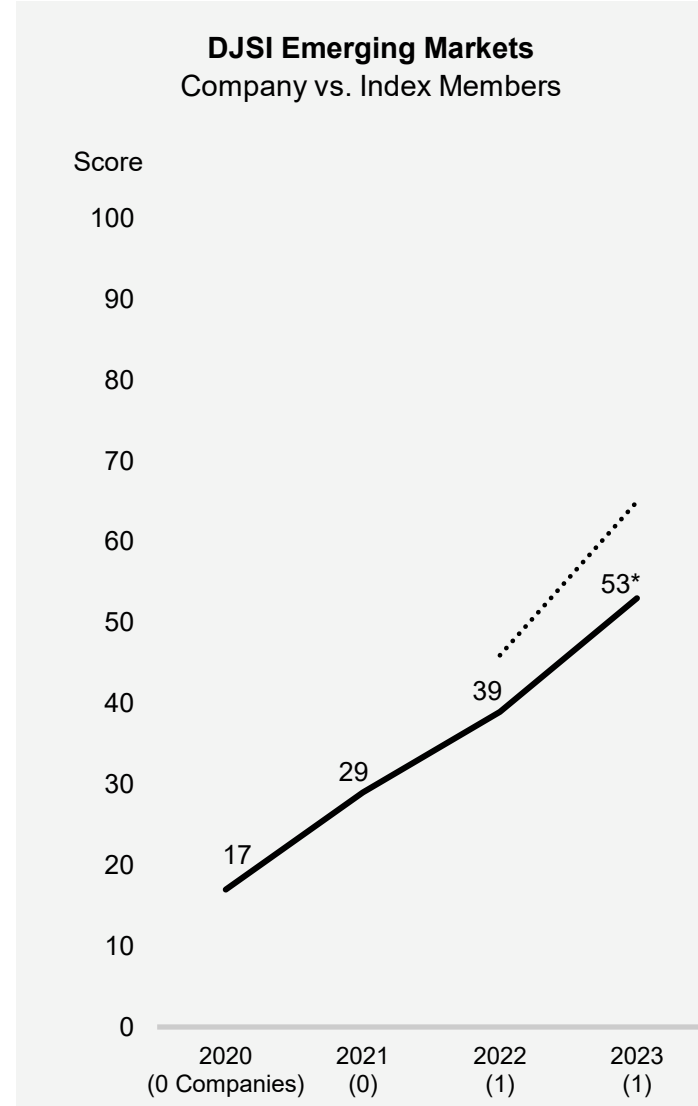
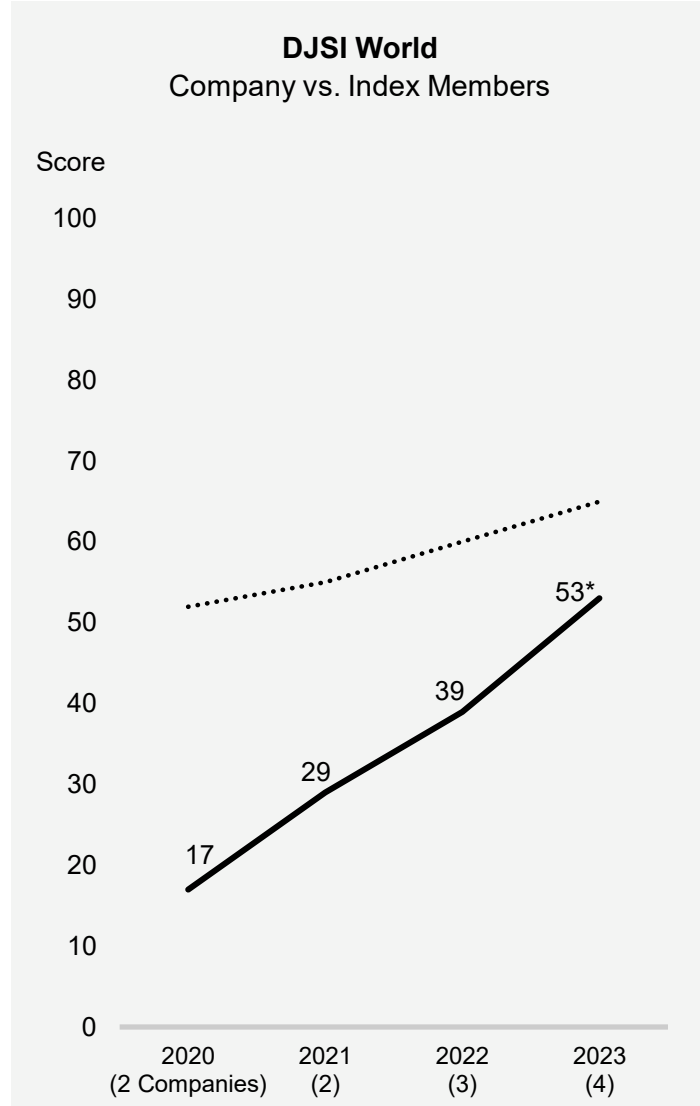
* Revised after announcement of 2023 CSA Scores

— Company score

... Average

■ Top quartile

↑ Bottom quartile



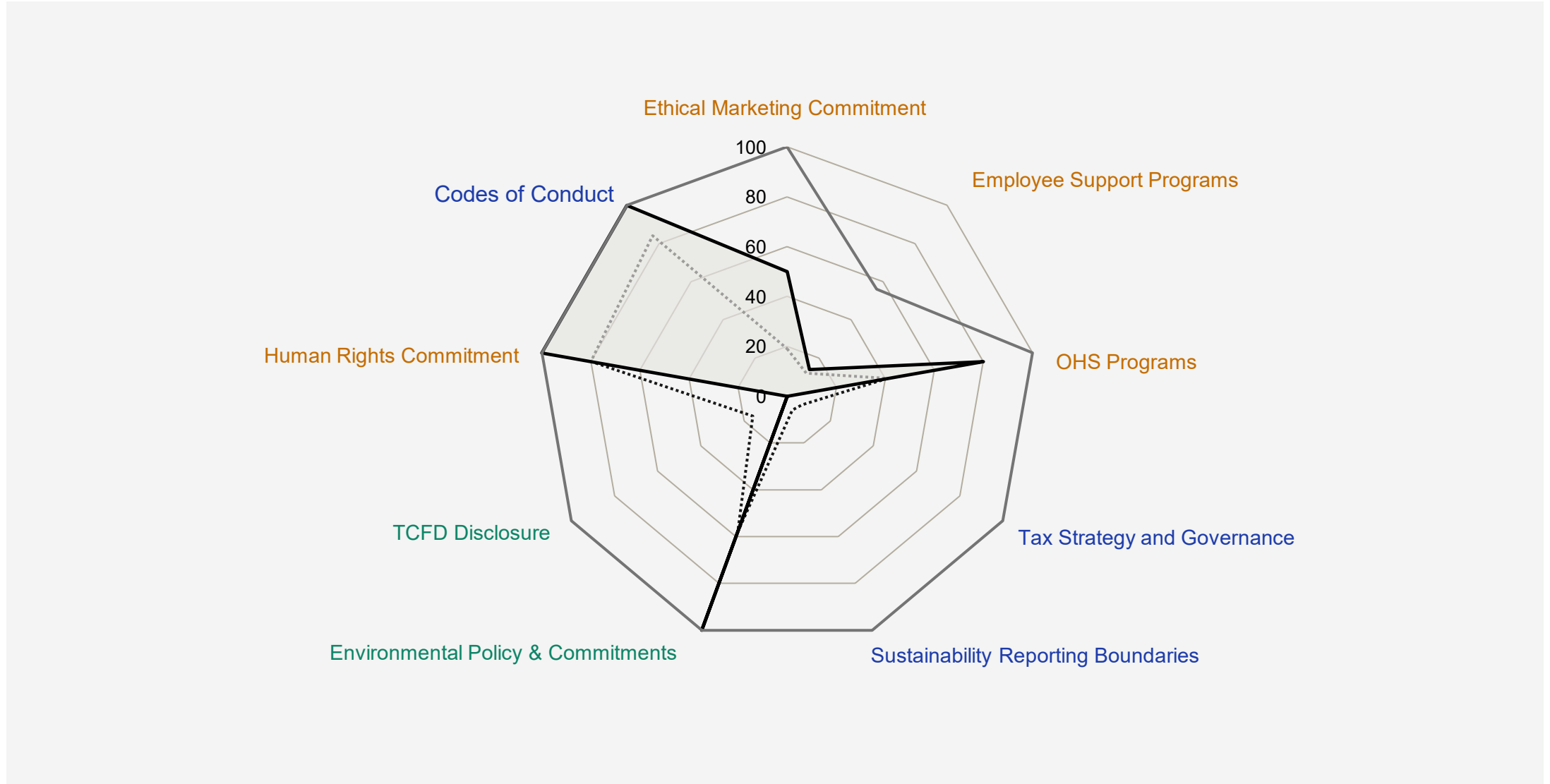
Please note: This includes data for all the questions.

Scores for Highest-Weighted Public Questions

The highest-weighted questions 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 questions in the chart are aligned clockwise in the order of their decreasing weight

- Sample Company
- Industry average score
- Industry best score



CSA 2023 - Questions Requiring Public Disclosure

Overview of all questions in the Corporate Sustainability Assessment (CSA) which require public disclosure.

Governance & Economic Dimension	Policies & Procedures	Performance	Performance KPIs	Third-Party Verification
Sustainability Reporting Boundaries			●	
Sustainability Reporting Assurance				●
Sustainability Taxonomies		●	●	
Board Independence	●			
Board Type			●	
Non-Executive Chairperson/ Lead Director			●	
Board Diversity Policy	●			
Board Gender Diversity			●	
Board Effectiveness	●		●	
Board Average Tenure			●	
Board Industry Experience			●	
CEO Compensation - Success Metrics		●		
CEO Compensation - Long-Term Performance Alignment		●	●	

CSA 2023 - Questions Requiring Public Disclosure

Overview of all questions in the Corporate Sustainability Assessment (CSA) which require public disclosure.

Environmental Dimension	Policies & Procedures	Performance	Performance KPIs	Third-Party Verification
Environmental Policy & Management Systems	●			
Coverage of Environmental Management Policy	●			
EMS: Certification/ Audit/ Verification			●	
Environmental Violations		●		
Circular Fashion Commitment	●			
Circular Fashion Programs	●			
Packaging Commitment	●			
Building Certification & Benchmarking	●			
Tailings Commitment		●	●	
Tailings Management	●			
Tailings Risk Potential	●			
Biodiversity Commitment	●	●	●	

CSA 2023 - Questions Requiring Public Disclosure

Overview of all questions in the Corporate Sustainability Assessment (CSA) which require public disclosure.

Social Dimension	Policies & Procedures	Performance	Performance KPIs	Third-Party Verification
Living Wage Commitment	●			
Discrimination & Harassment	●			
Freedom of Association			●	
Human Rights Commitment	●			
Human Rights Due Diligence Process	●			
Human Rights Mitigation & Remediation		●		
Employee Development Programs			●	
Human Capital Return on Investment			●	
Type of Performance Appraisal		●		
Employee Support Programs			●	
OHS Policy	●			
OHS Programs	●			●
Lost-Time Injury Frequency Rate (LTIFR) - Employees		●	●	●

Disclosure Analysis: Methodology & Representation

Interested in a deep dive into your company's Disclosure Analysis benchmarked against peers? Please contact: S1BenchmarkingServices@spglobal.com

Methodology and Technical Approach

The Disclosure Analysis methodology is designed to highlight key facts about the data assessed in the CSA. It differentiates between data availability and data quality, and provides insights into the score potential that each company has by improving public and additional disclosure. The analysis is done at the completion of the yearly CSA cycle based on data that has been collected in the public domain and supplemented by additional companies' disclosure through their engagement in the CSA process.

S&P Global Disclosure Analysis

S&P Global has launched its "Disclosure Analysis" reporting on the [Capital IQ Pro platform](#) to provide additional color and context to the S&P Global CSA scores. This additional information serves to address a number of key concerns that current users of ESG information have:

- What are the reasons for a company scoring low? Is it because a company has performed poorly in the ESG analysis or because of a lack of disclosure?
- What are the main areas of E, S and G where companies do not sufficiently report ESG information compared to their peers?
- What is the contribution of actual reported data to the overall CSA score, in context of the underlying assessment methodology with regards to required public disclosure and additional disclosure provided by companies?

Disclosure Analysis in your Corporate Transparency Report (CTR)

S&P Global has launched its "Disclosure Analysis" reporting on the Capital IQ Pro platform for investors and other stakeholders in the financial market to take into consideration. To assure that your company is also aware of its performance on this metrics, a few slides are added to this CTR. This should allow you to get a high-level understanding of your company's "Disclosure Analysis" as well as how this metrics is presented to your company's external stakeholders.

NB: Each company's Disclosure Analysis is calculated at the assessment cycle and does not reflect subsequent score adjustments. As a result, the CSA Score displayed for disclosure metrics may differ from the company's latest available score.

Chapter 2: Qualitative Benchmarking

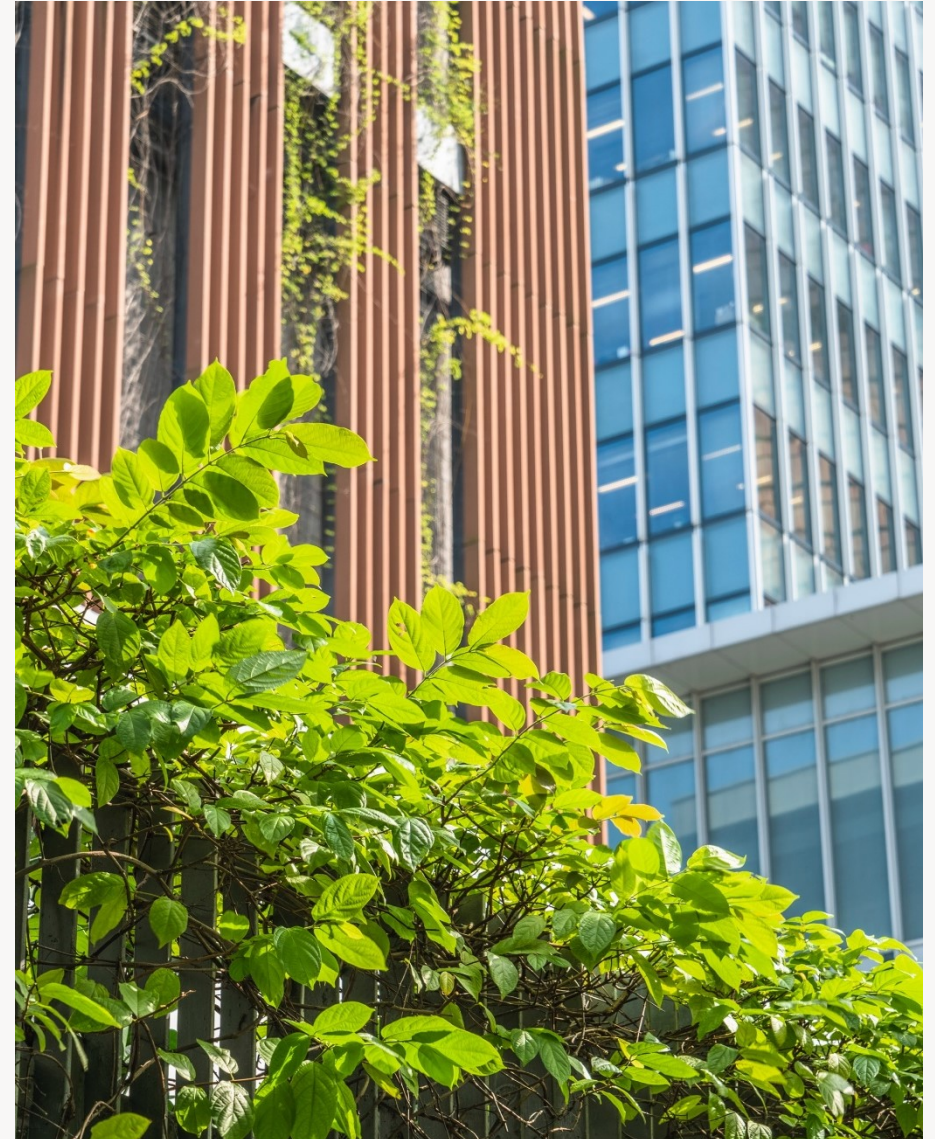
Please click on the text to go directly to that section.

12 **Question Level Gap Analysis**
Including detailed feedback on the public reporting

12 **Corporate Governance**

16 **Environmental Policy & Management Systems**

22 **Labor Practice Indicators**



Criterion Overview

Economic Dimension: Corporate Governance

Question Number	Question	Score	Status
1.2.1	Board Independence	100	●
1.2.2	Board Type	40	■
1.2.12	Management Ownership Requirements	0	▲
1.2.13	Government Ownership	100	●
1.2.14	Family Ownership	100	●
1.2.3	Non-Executive Chairperson/ Lead Director	30	■
1.2.4	Board Diversity Policy	100	●
1.2.5	Board Gender Diversity	4	■
1.2.6	Board Effectiveness	58	■
1.2.7	Board Average Tenure	68	■
1.2.8	Board Industry Experience	72	■
1.2.9	CEO Compensation - Success Metrics	0	▲
1.2.10	CEO Compensation - Long-Term Performance Alignment	60	■

Company's Public Reporting Status

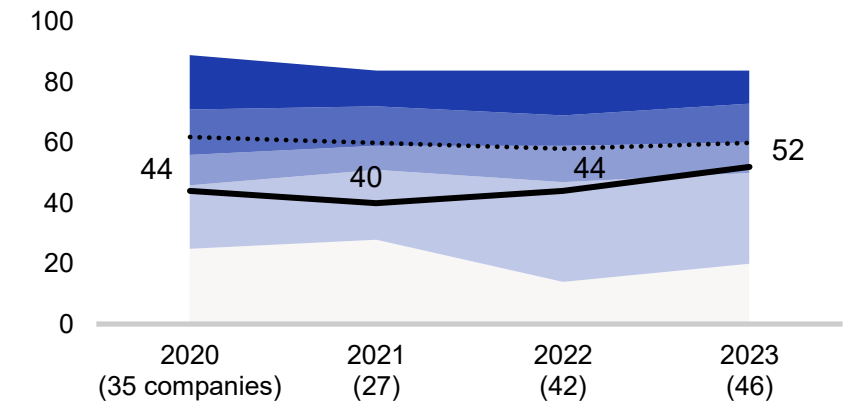
- All information available publicly
- ▲ No information available publicly
- Some information available publicly
- ◆ Not Applicable

Assessment

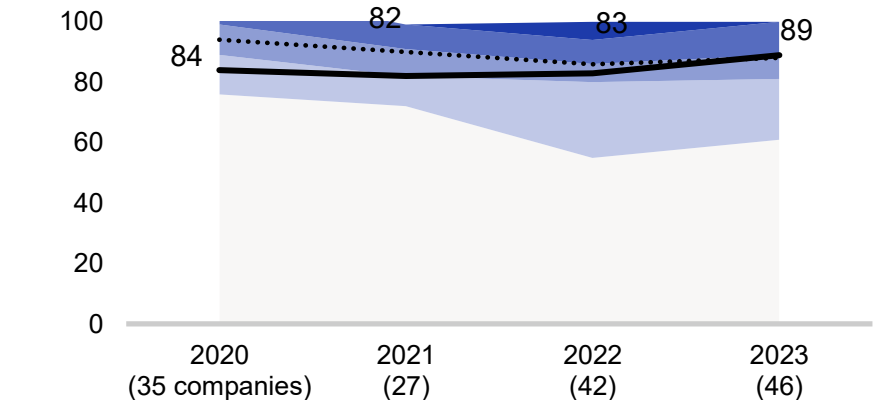
- ✓ Full score
- ! Partial score
- ✗ Zero points
- i Additional information
- ⊖ Not applicable

Please note: This only includes data for questions requiring public information

Public Disclosure Level 2020-2023: Company vs. Industry



Score Contribution 2020-2023: Company vs. Industry (in percentage)



Corporate Governance

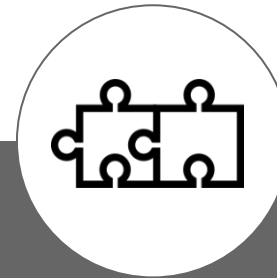
Risks & Opportunities: Impact on Enterprise Value Creation



Rationale

Corporate governance systems are designed to ensure that a company is managed in the interests of shareholders (including minority shareholders).

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, compliance with applicable laws and regulations, and protecting shareholder rights and interests.



CSA approach

- Checks and balances that enable the Board of Directors to have appropriate control and oversight responsibilities
- Management incentives have to be set in such a way that management interests are aligned with shareholders' interests
- Full transparency: all the information and practices related to corporate governance should be available in the public domain.



Performance indicators

- Board structure, independence and composition
- Board diversity, tenure and industry experience
- Board effectiveness and alignment with shareholders' long-term interests, including:
- Transparency and the structure of executive remuneration
- Management share ownership
- Ownership structure: government and/or family representation.

Impact

- Risk Exposure
- Growth
- Profitability

1.2.2 Board Type (Major Gap)

Question Score	25
Weight/ CSA Score	0.72%
Y-o-Y Change	-20
Average Score	48
Highest Score	100

12% 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 question "Board Structure" is split into the questions "Board Independence" and "Board type". The question requires public reporting on the board type and a high share of independent directors.

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

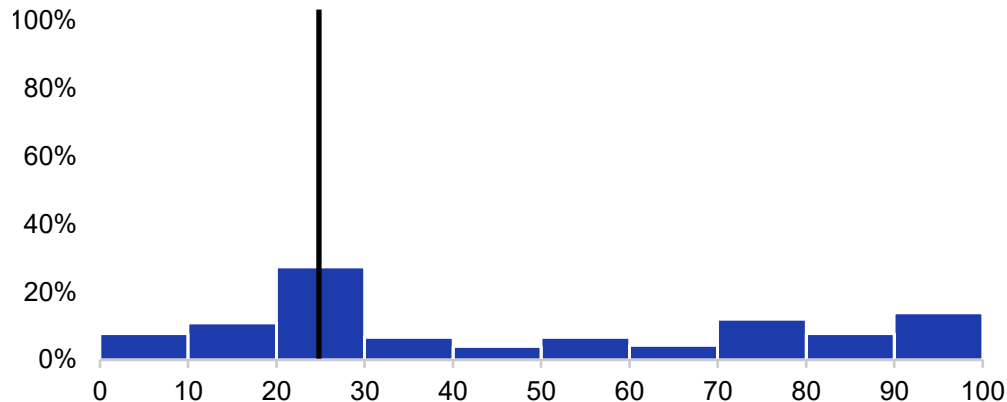
UNGC Questionnaire - G11

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.

Score Distribution for All Assessed Companies



1.2.2 Board Type (Major Gap)

Status	Aspects	Focus and Expected practice	Assessment
●	Board type	 The board has not more than 11 members  	 The company's board comprises 9 directors The company's response was accepted based on the following reference: <i>"Board of Directors:</i> <ul style="list-style-type: none"> • Executive Directors • Non-executive Directors • Independent Non-executive Directors"  <i>The company's response of 5 independent directors and 2 non-executive directors was modified to 3 independent directors and 4 non-executive directors as per the information reported in annual report 2021.</i> Source: Annual Report 2022, page 77. Link: https://www.samplecompany.com/wp-content/uploads/ar2021.pdf
		 The share of independent directors on the board is equal to or higher than 90% 	 The company's board of 9 directors includes 3 independent directors. Therefore, the share of independent directors on the board is 33.3%, which is below the threshold  <i>The company reported on 5 independent directors; However, the company's response was modified based on the information available in the annual report 2021.</i> Source: Annual Report 2022, page 77. Link: https://www.samplecompany.com/wp-content/uploads/ar2021.pdf

Company's Public Reporting Status

- All information available publicly
- ▲ No information available publicly
- Some information available publicly
- ◆ Not Applicable

Assessment

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

Criterion Overview

Environmental Dimension Environmental Policy & Management Systems

Question Number	Question	Score	Status
2.1.1	Environmental Policy & Commitments	76	■
2.1.2	Coverage of Environmental Management Policy	60 *	■

* Revised after announcement of 2023 CSA Scores

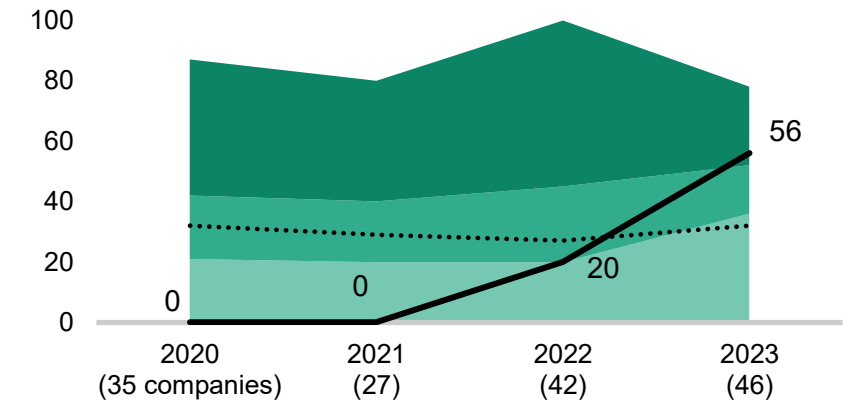
Company's Public Reporting Status

- All information available publicly
- ▲ No information available publicly
- Some information available publicly
- ◆ Not Applicable

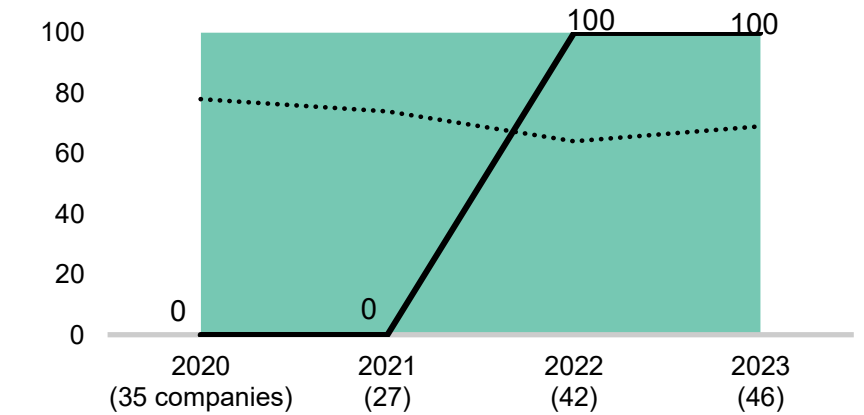
Assessment

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

Public Disclosure Level 2021-2023: Company vs. Industry



Score Contribution 2021-2023: Company vs. Industry (in percentage)



Please note: This only includes data for questions requiring public information

Environmental Policy & Management Systems

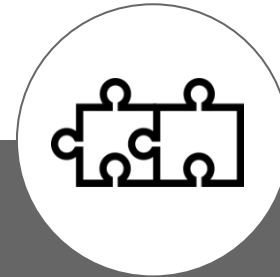
Risks & Opportunities: Impact on Enterprise Value Creation



Rationale

Environmental Management System (EMS) refers to the management of an organization's environmental programs in a comprehensive, systematic, planned and documented manner.

The companies that have adopted an EMS as a management tool are more likely to improve their environmental performance in a cost-effective way and to reduce the risk of incurring fines or penalties for not complying with environmental legislation.



CSA approach

The focus is on:

- Organizational structure, planning and resources to develop environmental programs
- Procedure for the implementation and management of the company's policy on environmental resource management.
- Certification/Audit/Verification of the Environmental Management System
- Majority of the questions in the environmental policy & management systems criteria require information in the public domain.



Performance indicators

- Public reporting on Environmental Policy & Commitments
- Coverage of Environmental Management Policy
- Scope of Corporate Environmental Requirements/ Guidelines
- Environmental Management System verified through international standards
- Public reporting on financial data related to environmental projects and programs, reporting on investments, expenses, savings and percentage of operations covered
- Public reporting on significant fines or penalties related to environmental or ecological issues
- Public availability of EIA/ SIA results.

Impact

- Risk Exposure
- Growth

2.1.1 Environmental Policy & Commitments

Question Score	76
Weight/ CSA Score	0.6%
Y-o-Y Change	+2
Average Score	52
Highest Score	100

16% 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

To ensure a successful implementation of a reliable and robust Environmental Management System (EMS), key organisational elements as well as high level commitments need to be defined in a public policy. Does your company have a public environmental policy which covers the following elements of an Environmental Management System?

Standards & Frameworks

IRIS+ - OD4091, OD4108, OI1984, OI3943, OI4136, OI4531

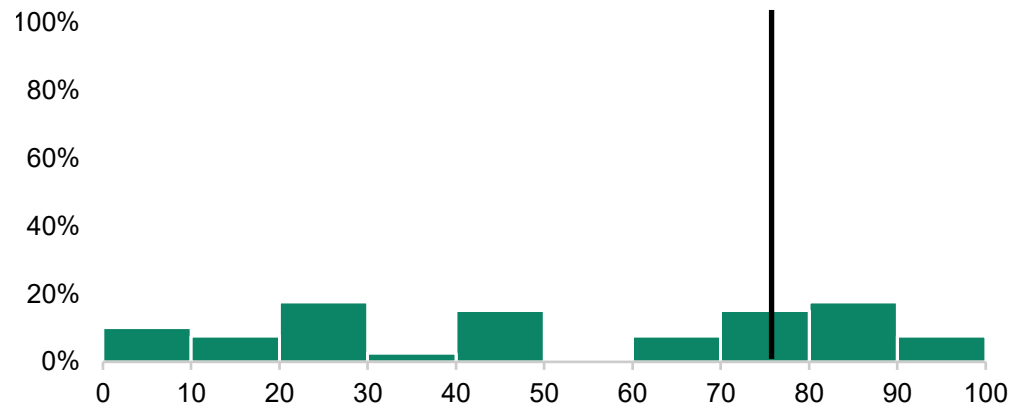
UNGC Questionnaire - E1, E1.1, E3, G2, G4

Question Rationale










Environmental Management System (EMS) and related public policies are an important indicator of a company’s preparedness and commitment to measure and reduce the environmental impact of its operations. Companies that have adopted an environmental policy as a management tool are more likely to improve their environmental performance in a structured and systematic way.

This question identifies the critical elements of Environmental Management System (EMS) as well as commitments that are defined in the group-wide, public environmental policy.





Score Distribution for All Assessed Companies








2.1.1 Environmental Policy & Commitments

Status	Aspects	Focus and Expected practice	Assessment
	Environmental Commitments	 The publicly available environmental policy covers the following aspects:	
		 <ul style="list-style-type: none"> Board of directors defined as the highest committing decision-making body for commitment and oversight to implementation of environmental management policy and/or performance 	 The highest committing decision-making body is the executive management Source: EHS Policy, page 1. Link: https://www.samplecompany.com/wp-content/uploads/Biologics-EHS-Policy.pdf  <i>The company's response was modified from Board of directors as responsible body to executive management since the company's EHS policy has been signed by the CEO.</i>
		<ul style="list-style-type: none"> Roles and responsibilities for implementing environmental management policy 	 The company's response was accepted based on the following reference: <i>"Each employee is responsible for preventing accidents, avoiding risks to health and reducing environmental pollution."</i> Source: EHS Policy, page 1. Link: https://www.samplecompany.com/wp-content/uploads/Biologics-EHS-Policy.pdf
		<ul style="list-style-type: none"> Ensuring compliance with relevant environmental laws and regulations 	 The company's response was accepted based on the following reference: <i>"We ensure compliance with all applicable EHS laws and regulations, company EHS standards and industry practices during company operation activities."</i> Source: EHS Policy, page 1. Link: https://www.samplecompany.com/wp-content/uploads/Biologics-EHS-Policy.pdf










Company's Public Reporting Status

-  All information available publicly
-  No information available publicly
-  Some information available publicly
-  Not Applicable





Assessment

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






2.1.1 Environmental Policy & Commitments

Status	Aspects	Focus and Expected practice	Assessment
	Environmental Commitments	 The publicly available environmental policy covers the following aspects:	
		 <ul style="list-style-type: none"> Commitment to continuous improvement of environmental performance 	 The company's response was accepted based on the following reference: <i>"We manage EHS risks effectively, we use management systems to identify hazards and drive continual improvement."</i> Source: EHS Policy, page 1. Link: https://www.samplecompany.com/wp-content/uploads/Biologics-EHS-Policy.pdf
		<ul style="list-style-type: none"> Commitment to set targets and objectives to reduce environmental impacts 	 No public disclosure on the commitment to set targets and objectives to reduce environmental impacts  <i>The company's environmental policy does not cover commitment to set targets and objectives. Thus, the company's response was not accepted.</i>
		<ul style="list-style-type: none"> Measures to raise internal and external stakeholders' awareness of environmental management policy and environmental impacts 	 The company's response was accepted based on the following reference: <i>"We share this Policy to our partners, suppliers, contractors and assess our suppliers and contractors accordingly."</i> Source: EHS Policy, page 1. Link: https://www.samplecompany.com/wp-content/uploads/Biologics-EHS-Policy.pdf




Company's Public Reporting Status

-  All information available publicly
-  No information available publicly
-  Some information available publicly
-  Not Applicable





Assessment

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






2.1.1 Environmental Policy & Commitments

Status	Aspects	Focus and Expected practice	Assessment
	Environmental Commitments	 The publicly available environmental policy covers the following aspects:	
		<ul style="list-style-type: none"> • Training for employees to understand the impacts of their work activities on the environment 	 The company's response was accepted based on the following reference: <i>"We provide our employees with the education, skills and training to adhere to this Policy."</i> Source: EHS Policy, page 1. Link: https://www.samplecompany.com/wp-content/uploads/Biologics-EHS-Policy.pdf

Company's Public Reporting Status

-  All information available publicly
-  No information available publicly
-  Some information available publicly
-  Not Applicable

Assessment

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

Criterion Overview

**Social Dimension
Labor Practice Indicators**

Question Number	Question	Score	Status
3.2.1	Discrimination & Harassment	90	■
3.2.6	Freedom of Association	0	▲

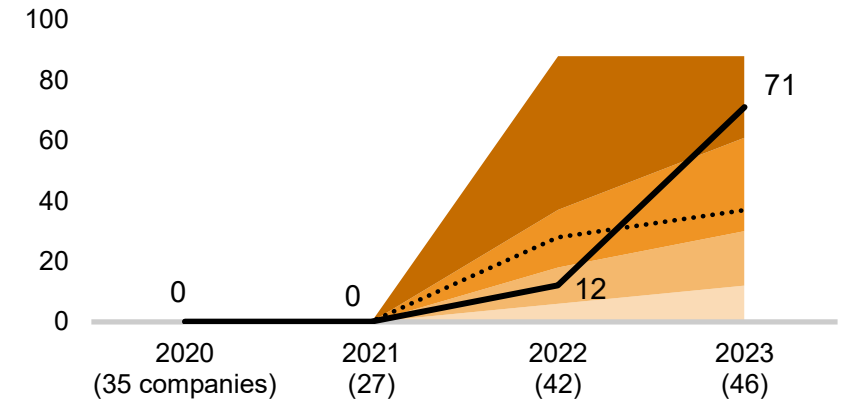
Company's Public Reporting Status

- All information available publicly
- ▲ No information available publicly
- Some information available publicly
- ◆ Not Applicable

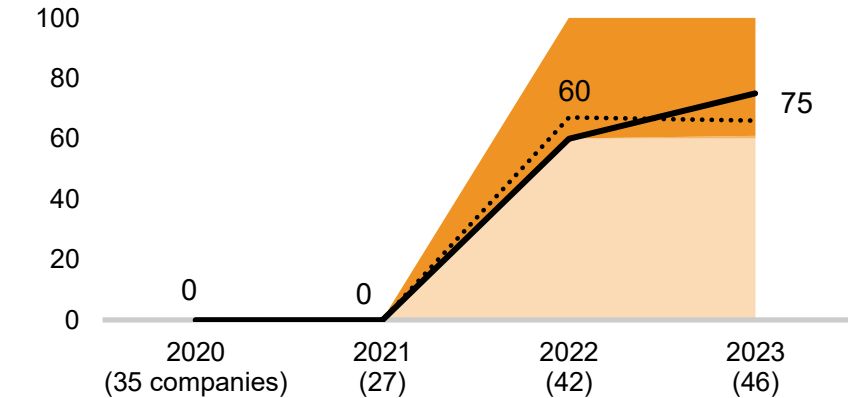
Assessment

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

Public Disclosure Level 2020-2022: Company vs. Industry



Score Contribution 2020-2022: Company vs. Industry (in percentage)



Please note: This only includes data for questions requiring public information

Labor Practice Indicators

Risks & Opportunities: Impact on Enterprise Value Creation

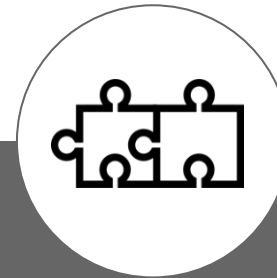


Rationale

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 Living Wage Commitment
- Living Wage Methodology:
 - Inputs/ Metrics
 - Coverage of the living wage assessment of the company's employees/suppliers/contractors/franchisees
- 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

Impact

- Risk Exposure
- Performance
- Growth

3.1.1 Discrimination & Harassment

Question Score	90
Weight/ CSA Score	0.88%
Y-o-Y Change	0
Average Score	63
Highest Score	100

47% 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.

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

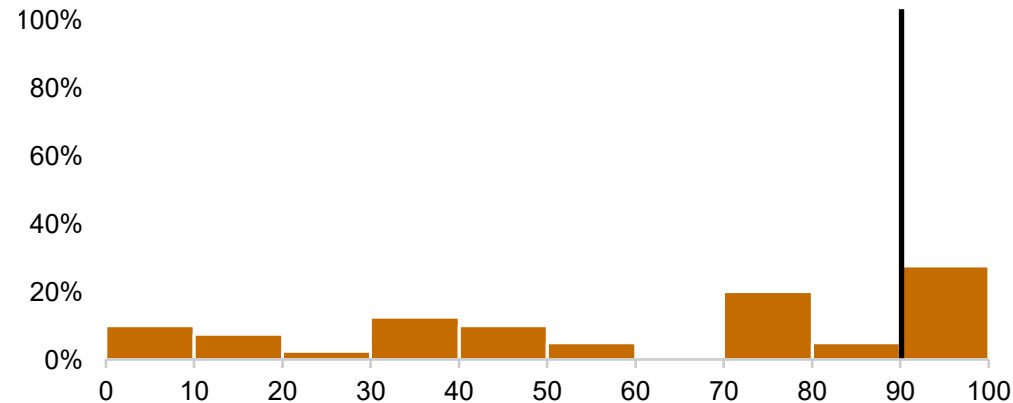
UNGC Questionnaire - G2, G8, L1.1, L3, L4

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.

Score Distribution for All Assessed Companies



3.1.1 Discrimination & Harassment

Status	Aspects	Focus and Expected practice	Assessment
●	Policy	 Group-wide non-discrimination and anti-harassment policy covers all the items listed below:	 The company's response was accepted based on the following reference: <i>"The Code prohibits any type of harassing conduct by any employee of the Company, including directors, officers and employees of the Company, whether they work for the Company on a full-time, part-time, consultative or temporary basis"</i> Source: Code of Business Conduct and Ethics, page 9. Link: https://www.samplecompany.com/upload/202105/19/%E8%8D%AF%E6%98%8E%E7%94%9F%E7%89%A9%E5%95%86%E4%B8%9A%E8%A1%8C%E4%B8%BA%E5%87%86%E5%88%99.pdf
		<ul style="list-style-type: none"> • Explicit statement prohibiting sexual harassment • Explicit statement prohibiting non-sexual harassment 	




Company's Public Reporting Status

- All information available publicly
- ▲ No information available publicly
- Some information available publicly
- ◆ Not Applicable

Assessment

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

3.1.1 Discrimination & Harassment

Status	Aspects	Focus and Expected practice	Assessment
●	Policy <i>(continued)</i>	 Group-wide non-discrimination and anti-harassment policy covers all the items listed below:	
		<ul style="list-style-type: none"> Zero tolerance policy for discrimination 	 The company's response was accepted based on the following reference: <i>"The Company provides Preventing Discrimination and Harassment We believe that respect for diversity and individual uniqueness is fundamental to maintaining a good, efficient work environment and serving a diverse customer base: equal opportunities in employment, salary, training, promotion, work arrangements, disciplinary actions, termination of employment and other personnel actions without regard to race, color, religion, sex, pregnancy, age, national origin, physical or mental disability, genetic information, status as a parent, sexual orientation"</i> Source: Code of Business Conduct and Ethics, page 8. Link: https://www.samplecompany.com/upload/202105/19/%E8%8D%AF%E6%98%8E%E7%94%9F%E7%89%A9%E5%95%86%E4%B8%9A%E8%A1%8C%E4%B8%BA%E5%87%86%E5%88%99.pdf
		<ul style="list-style-type: none"> Trainings for all employees on discrimination and harassment in the workplace 	 The company's response was accepted based on the following reference: <i>"Training and advocacy ensure that staff learn and fully understand our requirements and corporate culture."</i> Source: Whistleblowing And Investigation, page 11 Link: https://www.samplecompany.com/wp-content/uploads/WHISTLEBLOWING-AND-INVESTIGATION.pdf




Company's Public Reporting Status

- All information available publicly
- ▲ No information available publicly
- Some information available publicly
- ◆ Not Applicable





Assessment

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






3.1.1 Discrimination & Harassment

Status	Aspects	Focus and Expected practice	Assessment
	Policy <i>(continued)</i>	 <p>Group-wide non-discrimination and anti-harassment policy covers all the items listed below:</p> <ul style="list-style-type: none"> Defined escalation process for reporting incidents 	 <p>The company's response was accepted based on the following reference:</p> <p><i>“3.2 Making a Report 3.2.1 A report can be made verbally or in writing in the standard report form attached to this policy as Appendix I.”</i></p> <p>Source: <i>Whistleblowing And Investigation, page 13.</i> Link: https://www.samplecompany.com/wp-content/uploads/WHISTLEBLOWING-AND-INVESTIGATION.pdf</p>




Company's Public Reporting Status

-  All information available publicly
-  No information available publicly
-  Some information available publicly
-  Not Applicable





Assessment

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






3.1.1 Discrimination & Harassment

Status	Aspects	Focus and Expected practice	Assessment
	Policy <i>(continued)</i>	 <p>Group-wide non-discrimination and anti-harassment policy covers all the items listed below:</p> <ul style="list-style-type: none"> • Corrective or disciplinary action taken in case of discriminatory behavior or harassment 	 <p>The company's response was accepted based on the following reference:</p> <p><i>It is impossible to give an exhaustive list of the activities that constitute "misconduct" or "malpractice" activities but, broadly speaking, the Company would expect that the following be defined as "misconduct" or "malpractice" activities:</i></p> <ul style="list-style-type: none"> 1.2.1 A criminal offence; 1.2.2 A failure to comply with any legal obligations; 1.2.3 A breach of company's rules or regulations; 1.2.4 A misappropriation of assets or funds; 1.2.5 An act of sexual harassment or discrimination; <p>5.1 Rewards & Disciplinary Actions</p> <ul style="list-style-type: none"> 5.1.1 <i>In the case of a real-name report, if the report is verified by the Company's internal or external investigation, the Company will reward the informant with the recognition of commendation or monetary reward.</i> 5.1.2 <i>In the case of a malicious report, the Company will take disciplinary action against the informant according to the section of "false report"</i> <p>Source: Whistleblowing And Investigation, pages 11 and 16. Link: https://www.samplecompany.com/wp-content/uploads/WHISTLEBLOWING-AND-INVESTIGATION.pdf</p>

Company's Public Reporting Status

-  All information available publicly
-  No information available publicly
-  Some information available publicly
-  Not Applicable

Assessment

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

Chapter 3: Understanding the Relevance of ESG

This chapter provides an overview of how your company's ESG information, as collected by S&P through the CSA, can be used and communicated to your company's stakeholders.

S&P Global website

The Sustainability Yearbook

- Contents as published in the Yearbook
- Your industry in the Yearbook 2023

S&P Global

- S&P Global Sustainable1
- S&P Global at a Glance

S&P Ratings

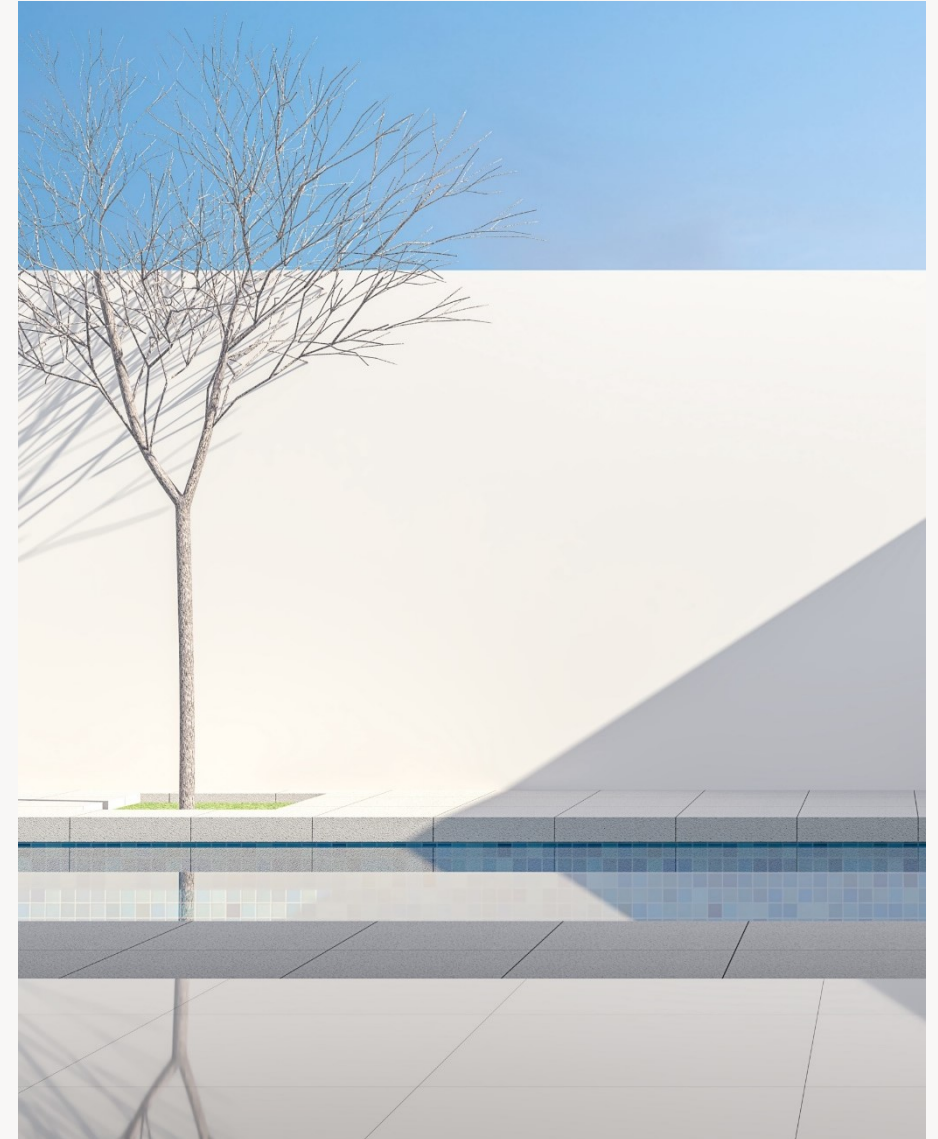
- Sustainable Finance Services
- ESG Evaluation

S&P Market Intelligence

- About the division
- Your company on the S&P Capital IQ ^{PRO}

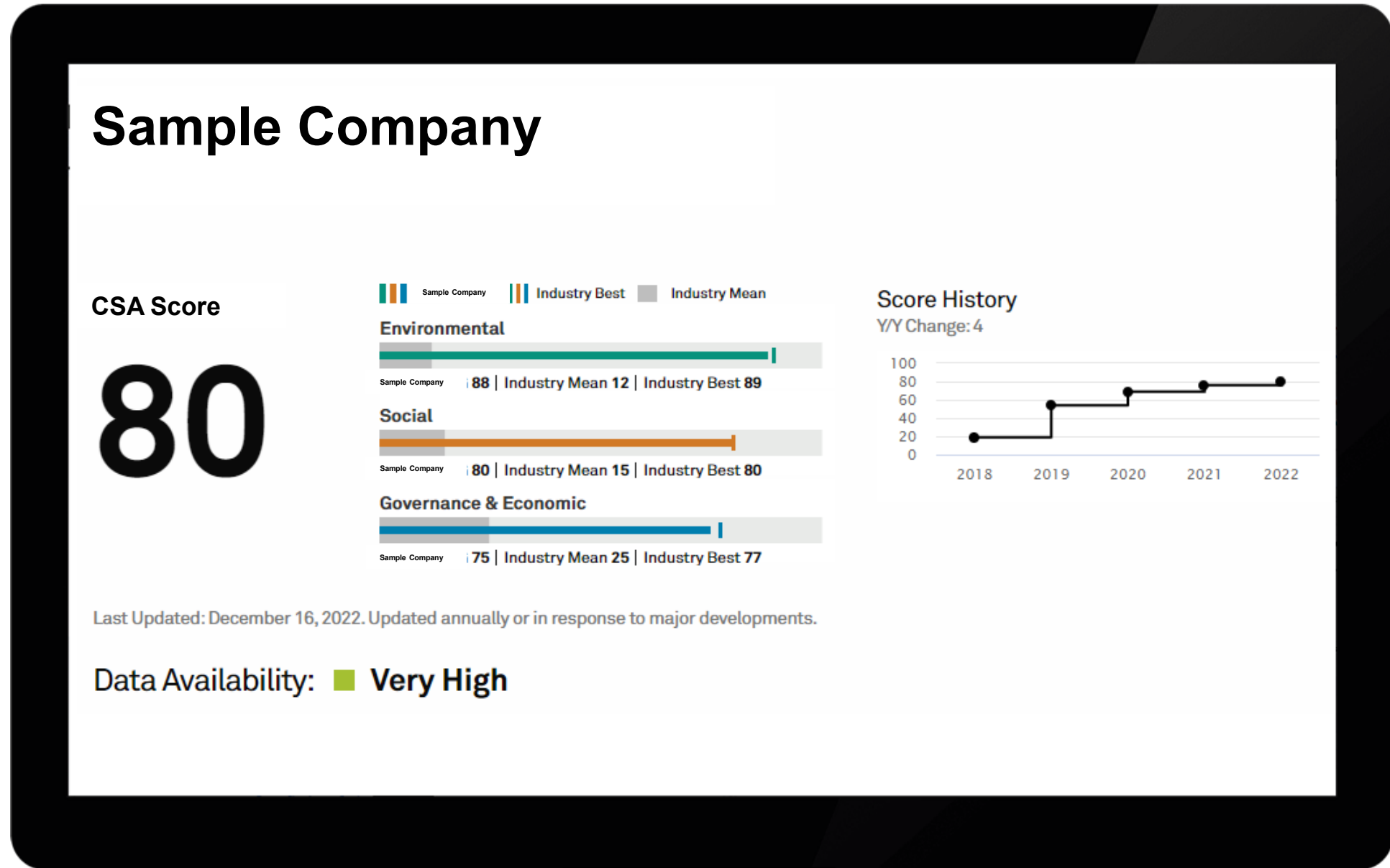
S&P Dow Jones Indices

- About the division
- Overview of S&P indices that use CSA results
- Current index members



S&P Global website: your company's CSA Scores

Note that your company's updated CSA Scores following the review are still to be published.



Source:
www.spglobal.com/esg/scores
as on December 22, 2023

The Sustainability Yearbook 2023

For many years, the Yearbook has served as one of the more comprehensive annual publications on the state of corporate sustainability, reflecting on developments of the past year and providing an outlook on upcoming environmental, social and governance issues.

The Sustainability Yearbook represents an annual snapshot of the work being done within S&P Global Sustainable1.



Source:
<https://www.spglobal.com/esg/csa/yearbook/>

S&P Global Sustainability Awards

- Over **7,822 companies assessed** in the 2022 CSA were considered for The Sustainability Yearbook.
- Only **710 included as members** in the Yearbook this year: the top 15% companies within 30% of the industry's best score.
- Only **313 recognized with a distinction.**

Your Industry in The Sustainability Yearbook 2023

Sample Company is recognized for its sustainability performance in the Software industry in The Sustainability Yearbook 2023 based on its performance in the 2022 CSA.

Industry Awards 2022

		S&P Global ESG Score
S&P Global Gold Class		
SAP SE	Germany	79
S&P Global Silver Class		
Temenos AG*	Switzerland	76

Sustainability Yearbook Members

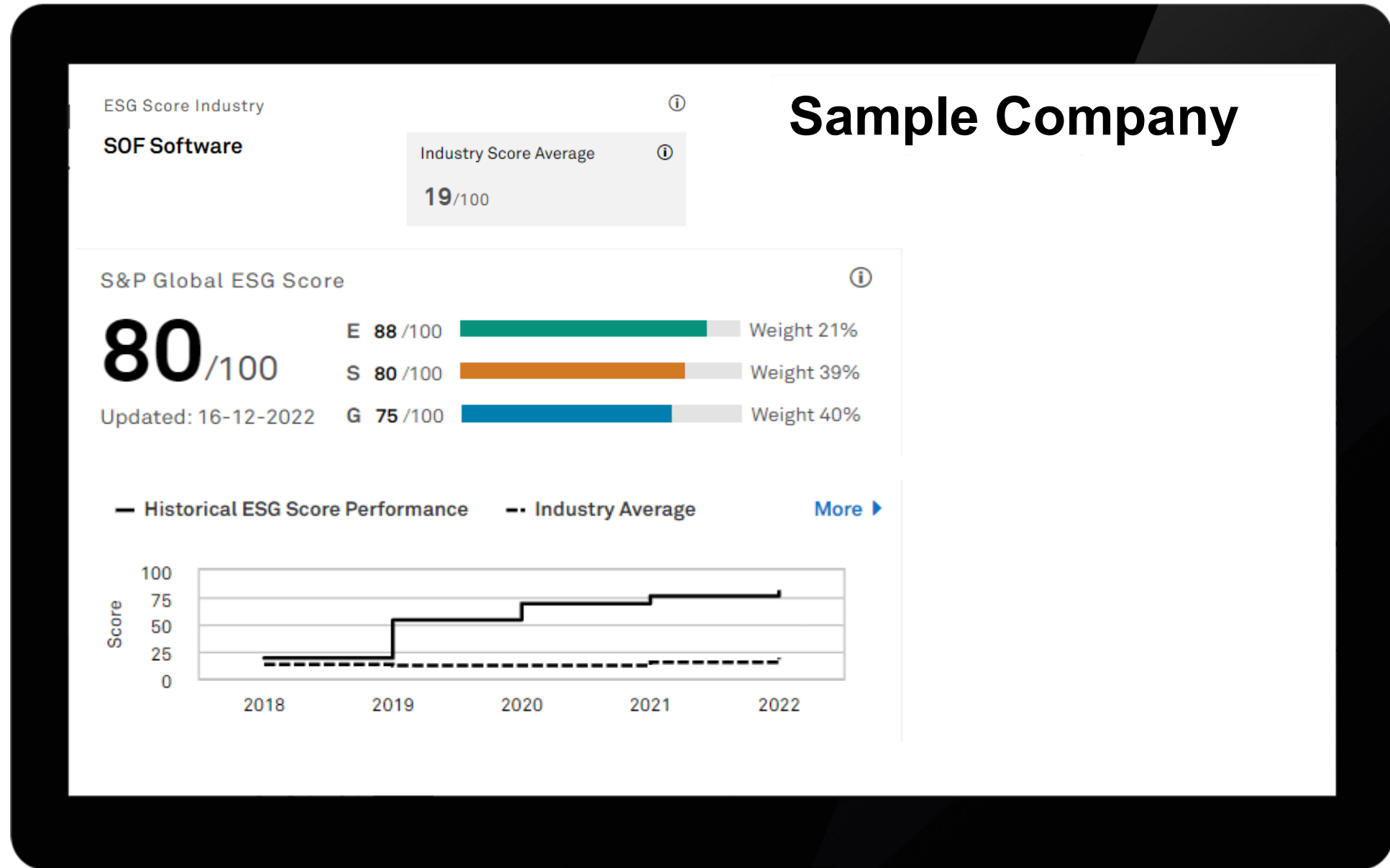
Adobe Inc.	United States	68
Microsoft Corporation	United States	60
Dassault Systèmes SE	France	57
VMware, Inc.	United States	56

* S&P Global Industry Mover

Source:
<https://www.spglobal.com/esg/csa/yearbook/downloads/>
as on February 13, 2023

S&P Capital IQ PRO – Your company’s performance

Note that your company’s updated CSA Scores following the review are still to be published.



Source: S&P Global Market Intelligence,
<https://platform.marketintelligence.spglobal.com>
as on December 16, 2022

S&P Capital IQ PRO – Your company’s CSA Scores

Note that your company’s updated CSA Scores following the review are still to be published.

CSA Score Breakdown									
Sample Company									
88 Environmental Weight 21%									
CRITERIA	SCORE	WEIGHT (%) ↓	SCORE COMMENT	REQUIRED PUBLIC / ADDITIONAL DISCLOSURE	DATA-POINTS SHARED?	INDUSTRY SCORE AVERAGE	INDUSTRY HIGHEST SCORE	YEAR-ON-YEAR CHANGE	
Climate Strategy ⓘ	83	7 -	-	-	-	8	83	-1	
Operational Eco-Efficiency ⓘ	84	7 -	-	-	-	14	100	1	
Environmental Reporting ⓘ	100	4 -	-	-	-	15	100	0	
Environmental Policy & Management Systems ⓘ	91	3 -	-	-	-	13	91	-2	
EMS: Certification/ Audit/ Verification ⓘ	100	45 -	-	Additional Disclosure	Yes	5	100	0	
Coverage of Environmental Management Policy ⓘ	80	30 -	-	Required Public	Yes	20	100	0	
Environmental Policy & Commitments ⓘ	88	25 -	-	Required Public	Yes	17	90	-	
80 Social Weight 39%									
CRITERIA	SCORE	WEIGHT (%) ↓	SCORE COMMENT	REQUIRED PUBLIC / ADDITIONAL DISCLOSURE	DATA-POINTS SHARED?	INDUSTRY SCORE AVERAGE	INDUSTRY HIGHEST SCORE	YEAR-ON-YEAR CHANGE	
Talent Attraction & Retention ⓘ	78	7 -	-	-	-	9	83	16	
Customer Relationship Management ⓘ	59	7 -	-	-	-	6	100	-	
Human Capital Development ⓘ	79	6 -	-	-	-	26	89	1	
Privacy Protection ⓘ	97	5 -	-	-	-	18	97	-	
Labor Practice Indicators ⓘ	84	4 -	-	-	-	17	84	0	
Social Reporting ⓘ	100	4 -	-	-	-	27	100	0	
Corporate Citizenship & Philanthropy ⓘ	88	3 -	-	-	-	18	94	4	
Human Rights ⓘ	67	3 -	-	-	-	9	94	0	
75 Governance & Economic Weight 40%									
CRITERIA	SCORE	WEIGHT (%) ↓	SCORE COMMENT	REQUIRED PUBLIC / ADDITIONAL DISCLOSURE	DATA-POINTS SHARED?	INDUSTRY SCORE AVERAGE	INDUSTRY HIGHEST SCORE	YEAR-ON-YEAR CHANGE	
Corporate Governance ⓘ	72	9 -	-	-	-	52	85	10	
Business Ethics ⓘ	94	8 -	-	-	-	32	94	6	
Information Security/ Cybersecurity & System Availability ⓘ	83	6 -	-	-	-	22	93	0	
Innovation Management ⓘ	76	6 -	-	-	-	5	76	21	

Source: S&P Global Market Intelligence, <https://platform.marketintelligence.spglobal.com> as on December 16, 2022

S&P Capital IQ PRO – Your company’s historical scores

Note that your company’s updated CSA Scores following the review are still to be published.

Sample Company											
	2018		2019		2020		2021		2022		
	SCORE	WEIGHT (%)	SCORE	WEIGHT (%)	SCORE	WEIGHT (%)	SCORE	WEIGHT (%)	SCORE	WEIGHT (%)	
▼ Total CSA Score	19	100	54	100	69	100	76	100	80	100	
^ Environmental	9	21	40	21	66	21	88	21	88	21	
▼ Climate Strategy	0	6	16	6	45	7	84	7	83	7	
^ Environmental Policy & Management Systems	3	3	80	3	93	3	93	3	91	3	
Coverage of Environmental Management Policy	10	20	40	33	80	33	80	33	80	30	
EMS: Certification/ Audit/ Verification	0	40	100	67	100	67	100	67	100	45	
Environmental Policy & Commitments	-	-	-	-	-	-	-	-	88	25	
▼ Environmental Reporting	36	5	77	5	100	4	100	4	100	4	
▼ Operational Eco-Efficiency	0	7	17	7	56	7	83	7	84	7	
^ Social	32	27	58	27	72	27	78	27	80	39	
▼ Corporate Citizenship & Philanthropy	30	3	60	3	95	3	84	3	88	3	
▼ Customer Relationship Management									59	7	
▼ Human Capital Development	49	6	50	6	47	6	78	6	79	6	
▼ Human Rights	20	3	20	3	73	3	67	3	67	3	
▼ Labor Practice Indicators	39	4	51	4	72	4	84	4	84	4	
▼ Privacy Protection									97	5	
▼ Social Reporting	39	4	77	4	100	4	100	4	100	4	
▼ Talent Attraction & Retention	15	7	75	7	67	7	62	7	78	7	
^ Governance & Economic	17	52	57	52	69	52	69	52	75	40	
▼ Business Ethics	37	8	84	8	84	8	88	8	94	8	
▼ Corporate Governance	36	9	43	9	52	9	62	9	72	9	
▼ Customer Relationship Management	0										
▼ Information Security/ Cybersecurity & System Availability			65	6	89	6	83	6	83	6	
▼ Innovation Management	0	6	71	6	73	6	55	6	76	6	
▼ Materiality	15	2	69	2	83	2	83	2	83	2	
▼ Policy Influence	0	2	41	2	41	2	0	2	0	2	
▼ Privacy Protection	0										
▼ Risk & Crisis Management	22	5	35	5	71	5	66	5	80	5	
▼ Tax Strategy	0	2	15	2	0	2	42	2	50	2	

Source: S&P Global Market Intelligence, <https://platform.marketintelligence.spglobal.com> as on December 16, 2022

Your Contact at S&P Global

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