

Company Benchmarking Report

Sample Company, August 2024



S&P Global

Your Report Specifications

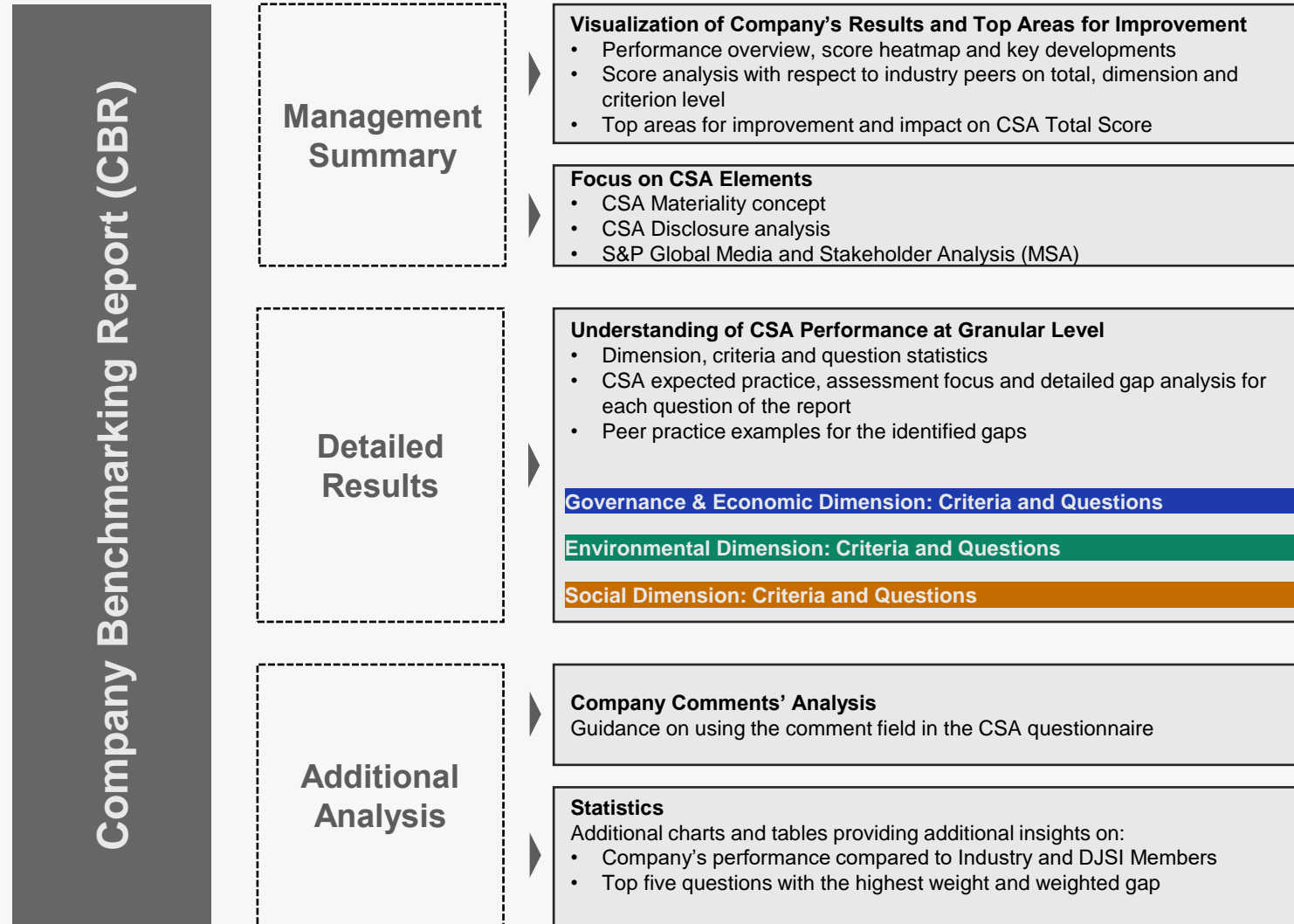
CSA 2024 Key Dates

- To better accommodate corporate reporting schedules the CSA 2024 follows a new approach.
- Companies reserve a 2-month assessment window that best meets the reporting cycle and project planning needs.
- The 2024 CSA questionnaire opened for all companies on April 3rd.
- For more details, please see the [timeline for the CSA 2024](#)
- Key 2024 CSA Score Release Dates:
 - 16 August 2024 – first score release
 - 13 December 2024 – DJSI membership update
 - February 2025 – last submission deadline
 - April 2025 – ESG Indices membership update
- CSA Scores are updated on the [S&P Global Capital IQ Pro platform](#) and the [S&P Global corporate website](#) following release of the scores.
- Company scores are released on a daily basis in line with established CSA "continuous" score release processes and procedures and may be adjusted, for example, as a result of a Media and Stakeholder Analysis (MSA) case or re-assessment request.

Report Specifications

- Benchmarking data for 2021 - 2024:
 - Source: **Corporate Sustainability Assessment (CSA), S&P Global CSA Scores**
 - Industry: **Sample Industry**
 - Universe: **All DJSI Eligible companies assessed until date/ All invited listed companies assessed until date**
 - Date: **as on August 16, 2024**
- Your company data:
 - Date: **as on August 16, 2024**
- Media & Stakeholder Analysis:
 - Date: **as on August 16, 2024**
- You have opted for the blended scores approach in this report. The blended scores approach combines the scores for peers from the previous methodology year, while the peer scores for the current methodology year are not yet available due to different participation windows. As a result, you will see information for peer companies based on the 2023 CSA depicted in grey

Company Benchmarking Report Structure and Components



Sample Company Sustainability Performance Overview

Total CSA Scores in Sample Industry

Company	Score	Y-o-Y
Applesauce Inc	95	+2
Bruschetta PLC.	91	0
Coffee Holdings Co.	91	+4
Dumplings Financials Ltd	89	-5
Enchilada S.p.A	89	-2
Sample Company	88	0
Falafel Bank	87	+1
Guacamole Transport Ltd.	87	0
Hummus Technology Corporation	86	-2
Lasagna Automotives	85	-5

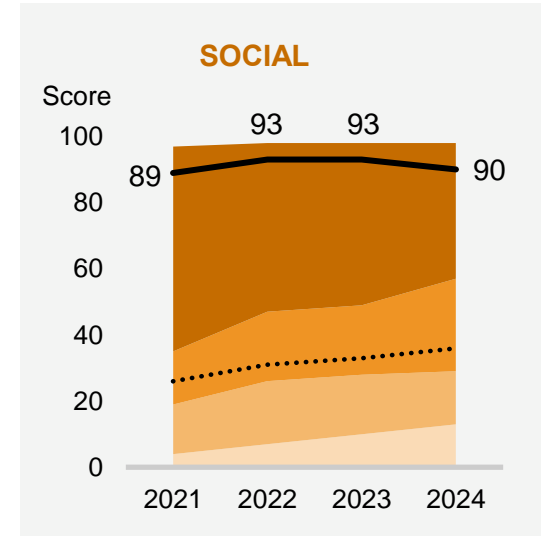
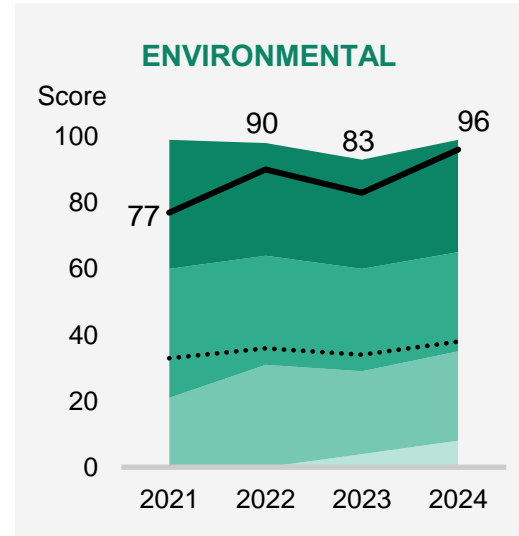
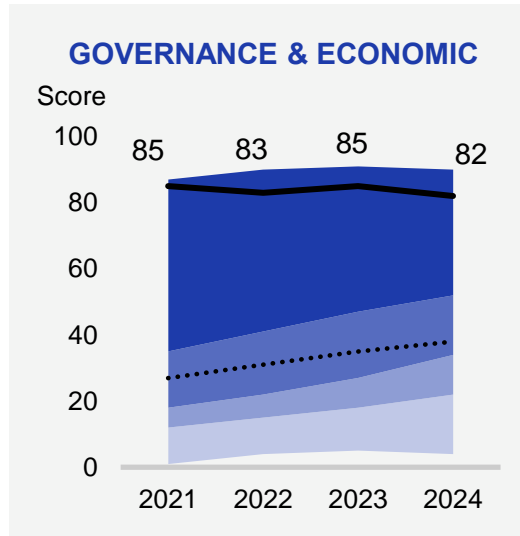
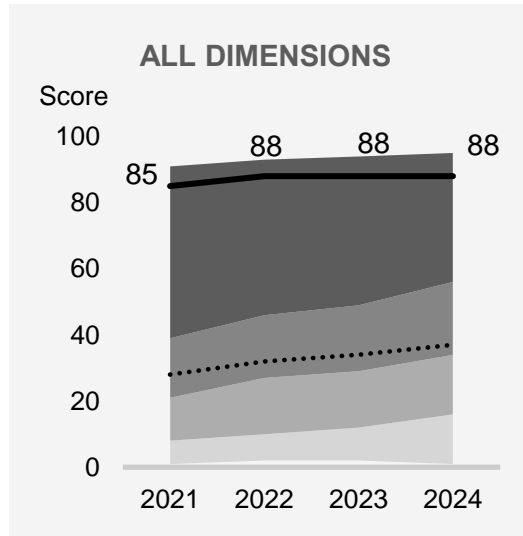
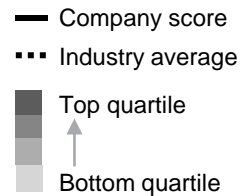
Overview

The sustainability performance of Sample Company remains stable for the past three years with a *Total Score* of 88. Despite a 3-point decline in performance in the *Social* and the *Governance & Economic Dimension*, the company's position within the industry remained within the fourth quartile.

The company scored 100 points in the newly added criteria *Energy* and *Community Relations* as well as in the existing criteria *Tax Strategy* (+6 points), *Human Rights* (+11 points), and *Stakeholder Engagement* (+3 points).

The *Social Dimension* score decreased by three points following score reductions in criteria such as *Human Capital Management* and *Privacy Protection*. Similarly, performance on the *Governance & Economic Dimension* fell by three points and showed a potential impact of 7.2 points on the overall score if all gaps were closed, which mostly accounted for gaps in *Corporate Governance* (3.0 points), and *Risk & Crisis Management* (2.2 points).

As of 2022, CSA Scores are published throughout the year; please refer to the first page of this report to learn more about your peer group covered in this report. For more information about the different groups of companies assessed through the CSA, please [visit this webpage](#).



Score Heatmap

How to interpret the Heatmap?

The table provides a color-coded view of the 2024 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.

	Applesauce Inc	Bruschetta PLC	Coffee Holdings Co.	Dumplings Financials Ltd	Enchilada S.p.A	Sample Company	Falafel Bank	Guacamole Transport Ltd.	Hummus Technology Corporation	Lasagna Automotives
Total CSA Score	95	91	91	89	89	88	87	87	86	85
Economic Dimension	90	85	88	85	79	82	81	80	88	78
Business Ethics	100	100	95	96	90	96	93	97	96	81
Corporate Governance	63	45	54	71	55	62	57	57	61	51
Information Security/ Cybersecurity & System Availability	100	100	93	97	90	90	75	100	98	82
Innovation Management	100	100	100	100	100	100	100	91	100	91
Materiality	90	98	99	70	53	94 *	100	84	100	86
Policy Influence	90	83	98	95	97	90	65	90	98	95
Risk & Crisis Management	88	85	100	80	76	56	85	76	88	87
Supply Chain Management	99	91	95	73	90	83	83	61	86	82
Tax Strategy	100	100	100	100	100	100	100	81	100	100
Transparency & Reporting	100	100	88	88	50	88	88	88	100	75
Environmental Dimension	99	94	93	90	98	96	87	91	89	82
Biodiversity	96	92	96	48	95	95	36	75	61	85
Climate Strategy	97	95	98	94	98	92	97	97	93	83
Energy	100	100	76	94	97	100	100	100	100	66
Environmental Policy & Management	100	100	100	100	100	96	100	93	100	89
Waste & Pollutants	100	100	79	100	99	98	100	88	100	73
Water	100	86	100	100	100	100	49	96	100	74
Social Dimension	98	95	93	93	95	90	93	91	84	93
Customer Relations	100	89	99	100	94	96	98	89	100	92
Human Capital Management	100	97	94	91	100	79	92	98	75	92
Human Rights	100	100	100	99	100	100	100	88	91	100
Labor Practices	97	92	92	95	89	85	92	90	81	92
Occupational Health & Safety	97	100	97	97	97	97	91	94	86	97
Privacy Protection	100	100	98	90	96	83	100	98	64	100
Community Relations	100	100	100	98	100	100	95	100	100	100

* Revised after announcement of 2024 CSA Scores

Key Developments

Governance & Economic Dimension

Sample Company. has yet to stabilize progress on the *Governance & Economic Dimension*, with a 3-point score reduction this year. As performance shows a potential impact of 7.2 points on the Total Score, the company has yet to close a gap of 3.0 points in *Corporate Governance* when reporting on e.g. board effectiveness, long-term performance alignment for CEO compensation, and management ownership. When considering methodology changes made, performance also decreased in *Business Ethics* (92-92-100-96), and *Policy Influence* (89-100-100-90), as with material criteria such as *Risk & Crisis Management* (88-88-82-56), and *Supply Chain Management* (100-99-100-83). On the contrary, more progress was made on *Materiality* by a 17-point increase (83-77-77-94), while the company scored at 88 in the newly introduced criterion *Transparency & Reporting*.

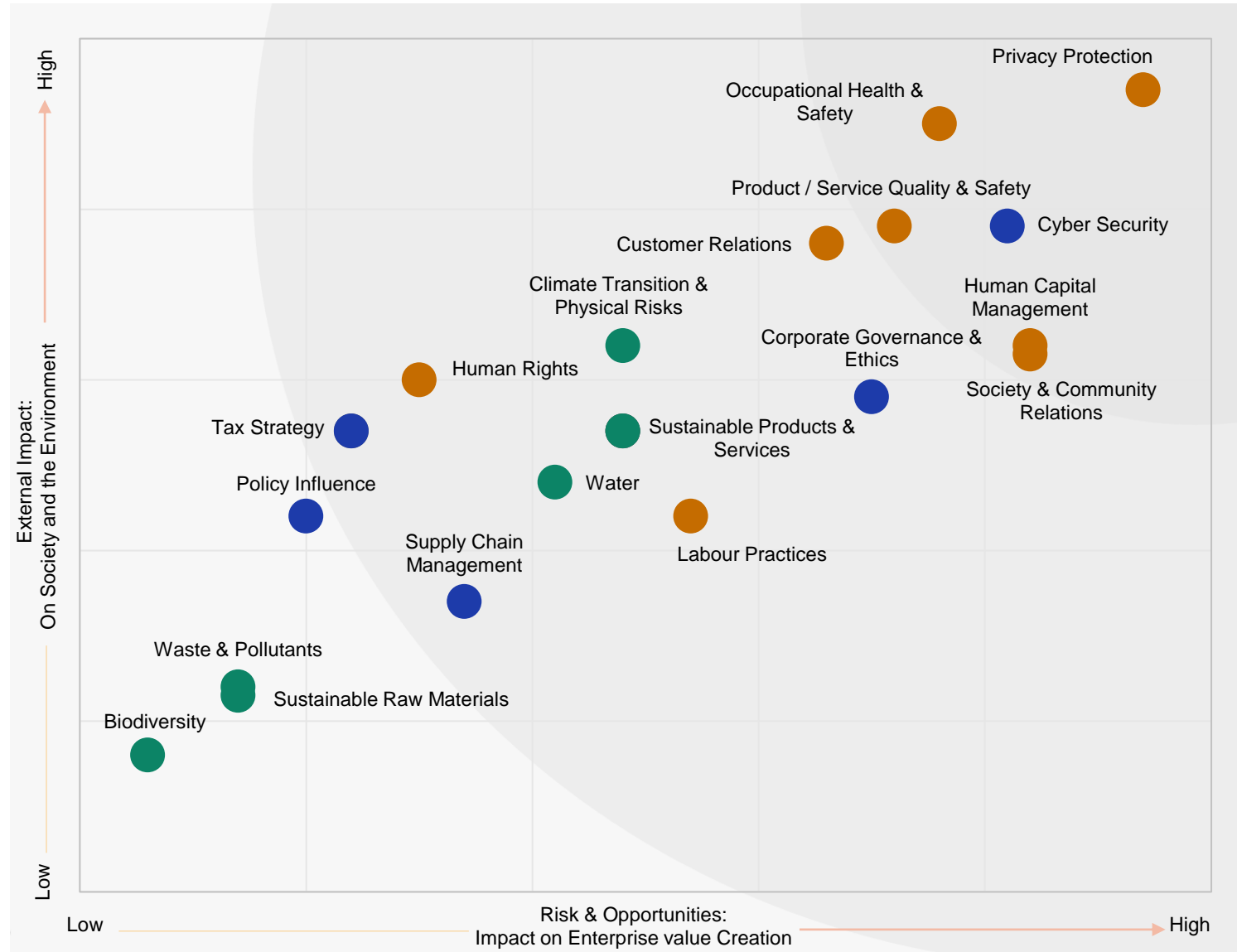
Environmental Dimension

The performance of Sample Company on the *Environmental Dimension* rose to higher ground, compared to the previous years, by 13 points this year (77-90-83-96). Greater progress was seen on *Biodiversity* as the company drew out 49 additional points (46-95), and further achieved a score of 100 in newly added criteria *Energy*, followed by a score of 98 in *Waste & Pollutants*. Performance weighed heavily on *Climate Strategy*, which gained three more points this year with a gap of 0.5 points from the Total Score remaining, indicating potential improvements on climate-related factors concerning the company's management incentives, low-carbon products, and Net-Zero commitment.

Social Dimension

With a 3-point score reduction in the *Social Dimension*, Sample Company presents room for growth this year (89-93-93-90). Performance on *Human Capital Management* declined by 17 points (67-81-96-79) and accounted for the most gap in score difference of 1.3 points from the Total Score, indicating potential reporting improvements regarding the company's employee development programs. Performance also slumped in *Privacy Protection* from the maximum score previously attained by the company for two years (92-100-100-83). By contrast, performance on other criteria rose to 100 points as the company drew out 11 more points in *Human Rights* (100-87-87-100), and three more points in *Community Relations* (100-100-98-100).

Sample Industry Materiality Matrix



Industry Drivers

The Sample industry includes companies producing user-generated digital content and generating revenues via advertising on social media, search engines and review portals. Risks relate to harm caused by content shared online, considering the unique position of platforms in sharing views on diverse topics. Moderation of harmful or inaccurate content becomes central. User audiences are simultaneously consumers, producers and content creators. Related issues include personal data storage and privacy. Innovation around customer experience demands a workforce with technical and creative skillsets, especially in the field of gaming. Visual media is increasingly mobile based, often based on freemium business models that combine entertainment, social media and e-commerce.

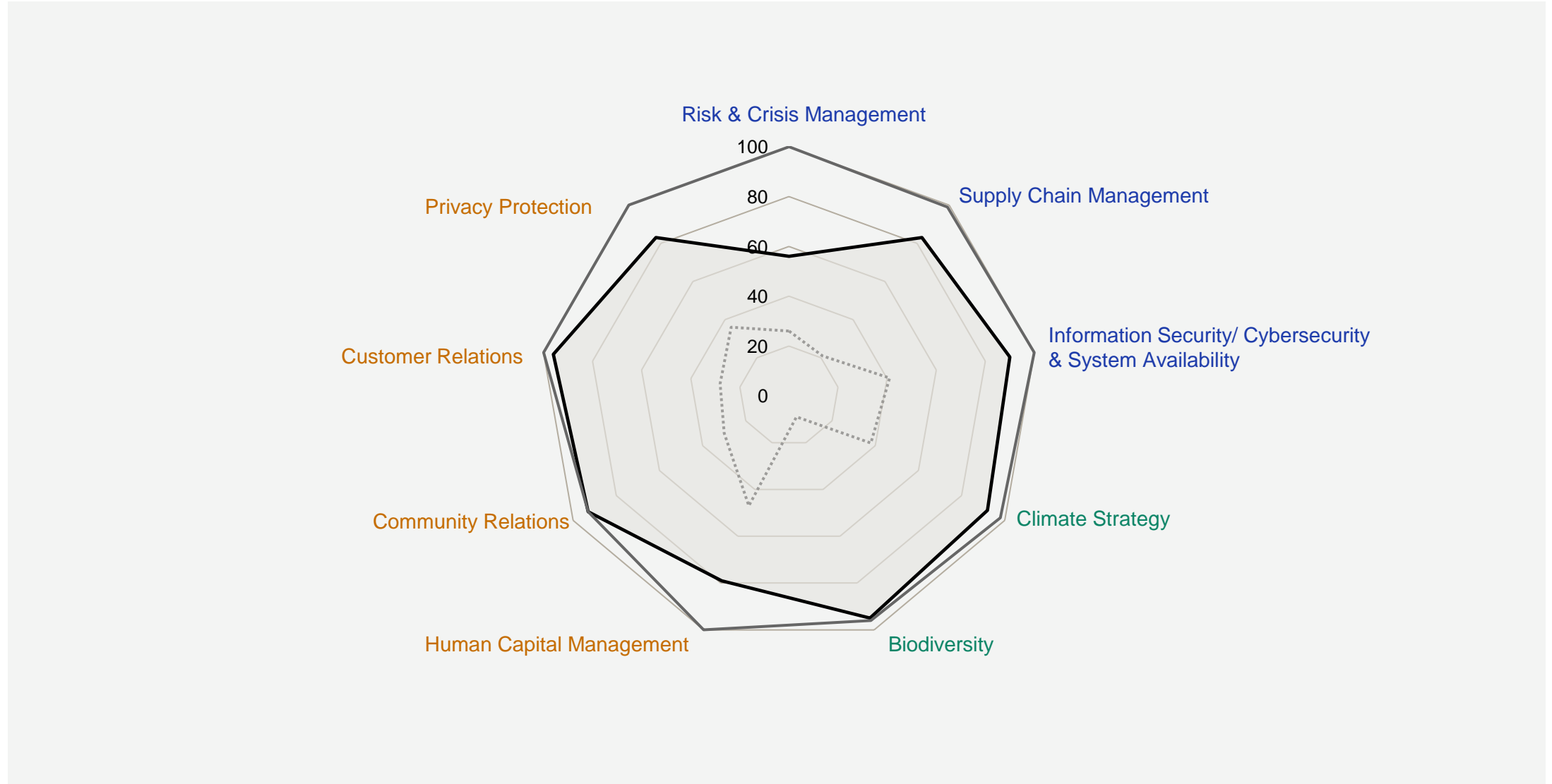
- Governance & Economic Dimension
- Environmental Dimension
- Social Dimension

Performance on Criteria with the Highest Weights in the CSA

Weights

For each industry, CSA scores prioritize ESG factors based on their expected magnitude (degree of impact) and the likelihood of their impact (probability and timing of impact) on a company's financial standing, according to growth, profitability, capital efficiency, and risk measures. Factors are additionally assessed according to their overall impact and importance on stakeholder and the natural environment.

- Sample Company
- Industry average score
- Industry best score

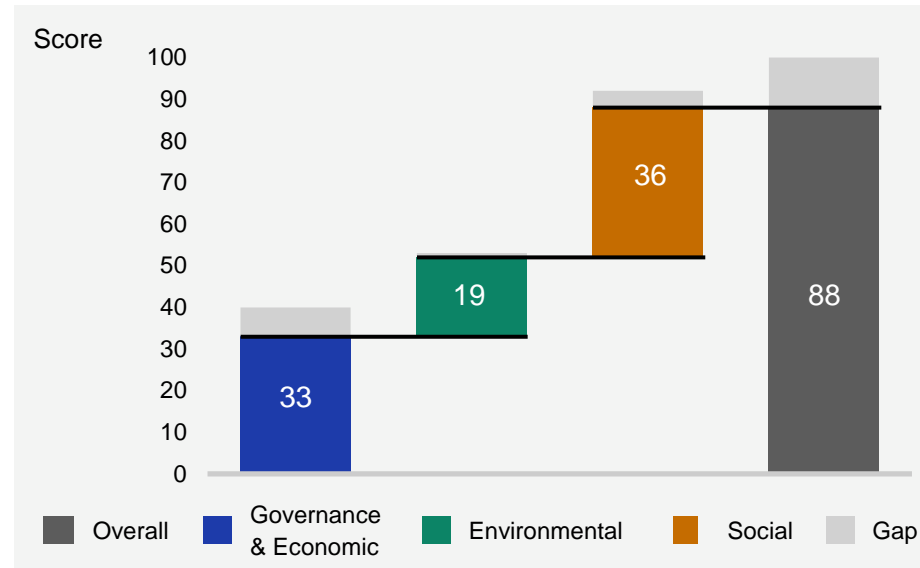


Impact and Contributions on Total Score

On this slide you will find how your CSA Score is compiled from scores achieved for the Governance & Economic Dimension, the Environmental Dimension, and the Social Dimension.

Moreover, the table on the right indicates on Dimension and Criterion level your company's score as well as the weight within the overall Corporate Sustainability Assessment (CSA). A combination of the gap in score and the weight provides you with the potential impact on the total CSA Score which can be achieved if all gaps would have been closed

Dimensions' Contribution to the Total Score



Top 3 Strengths

1. Human Rights
2. Innovation Management
3. Energy

Top 3 Challenges

1. Corporate Governance
2. Risk & Crisis Management
3. Human Capital Management

* Revised after announcement of 2024 CSA Scores

Note that strengths/challenges are the criteria with the smallest/biggest weighted gap relative to the industry best in the criterion.

Impact on Total Score

Dimension and Criteria	Score	Weight	Impact on Total Score
Governance & Economic Dimension	82	40	-7.2
Corporate Governance	62	8	-3.0
Risk & Crisis Management	56	5	-2.2
Supply Chain Management	83	4	-0.7
Information Security/ Cybersecurity & System Availability	90	5	-0.5
Business Ethics	96	7	-0.3
Transparency & Reporting	88	2	-0.2
Policy Influence	90	2	-0.2
Materiality	94 *	2	-0.1
Tax Strategy	100	2	0.0
Innovation Management	100	3	0.0
Environmental Dimension	96	20	-0.8
Climate Strategy	92	6	-0.5
Environmental Policy & Management	96	4	-0.2
Biodiversity	95	2	-0.1
Energy	100	3	0.0
Waste & Pollutants	98	2	0.0
Water	100	2	0.0
Social Dimension	90	40	-4.0
Human Capital Management	79	6	-1.3
Privacy Protection	83	6	-1.0
Labor Practices	85	5	-0.8
Customer Relations	96	6	-0.2
Occupational Health & Safety	97	3	-0.1
Human Rights	100	5	0.0
Community Relations	100	2	0.0

Media & Stakeholder Analysis

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

Overview

Impact Summary	MSA Score Impact (out of 100)
Total Score Impact	-5.21
Environmental Dimension	0.0
Social Dimension	-9.03
Labor Practice Indicators	-24.18
Human Rights	-24.05
Governance & Economic Dimension	-5.05
Risk & Crisis Management	-7.4

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; as well as monitoring of different sources (including newspapers, governmental and non-governmental reports among others) by S&P Global Sustainable1 ('S1') sustainability research analysts.
- 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.

Case Description

Case Name	Subsidiary of Sample Company's misrepresentation of risks related to funds
Impact Rating	Medium
Company Response Rating	Some communication, no or partial measures
Impacted Criteria	Business Ethics, Customer Relationship Management
Case Description	On January 1, 2023, The U.S. Department of Justice ("DOJ") and the US Securities and Exchange Commission (SEC) charged Falafel Bank, a wholly-owned subsidiary of Sample Company, and five portfolio managers for committing fraud by misrepresenting the risks posed by funds. Sample Company agreed to pay USD 150.5 million to the DOJ, USD 565 million as a penalty to the SEC and approximately USD 8 billion in restitution to the victims. Sample Company pleaded guilty and is also prohibited from providing advisory services for the next five years. Sample Company plans to exit from these fund services.

Summary of Most Relevant Score Improvements* from Last Year

Impact from all 5 questions' score Improvements on Total CSA Score

4.35

Governance & Economic Dimension				
Criterion	Question	Question score 2024	Absolute y-o-y score improvement	Description
Corporate Governance	1.2.5 Board Gender Diversity	85	+22	The share of female directors on the board has increased from last year
Corporate Governance	1.2.8 Board Industry Experience	80	+19	The proportion of non-executive or independent directors with relevant industry experience has increased compared to last year.
Corporate Governance	1.2.13 Government Ownership	78	+65	No governmental institutions own more than 5% of the total voting rights
Materiality	1.3.2 Material Issues for Enterprise Value Creation	89	+15	This score improved due to a methodology change in this question
Information Security/ Cybersecurity & System Availability	1.9.3 IT Security/ Cybersecurity Process & Infrastructure	70	+20	The company has conducted simulated hacker attacks as part of third-party vulnerability analysis

* A relevant score improvement is indicated for questions where the absolute score increase from last year is equal to or greater than 10 points.

Summary: Major Gaps* Compared to Expected Practice

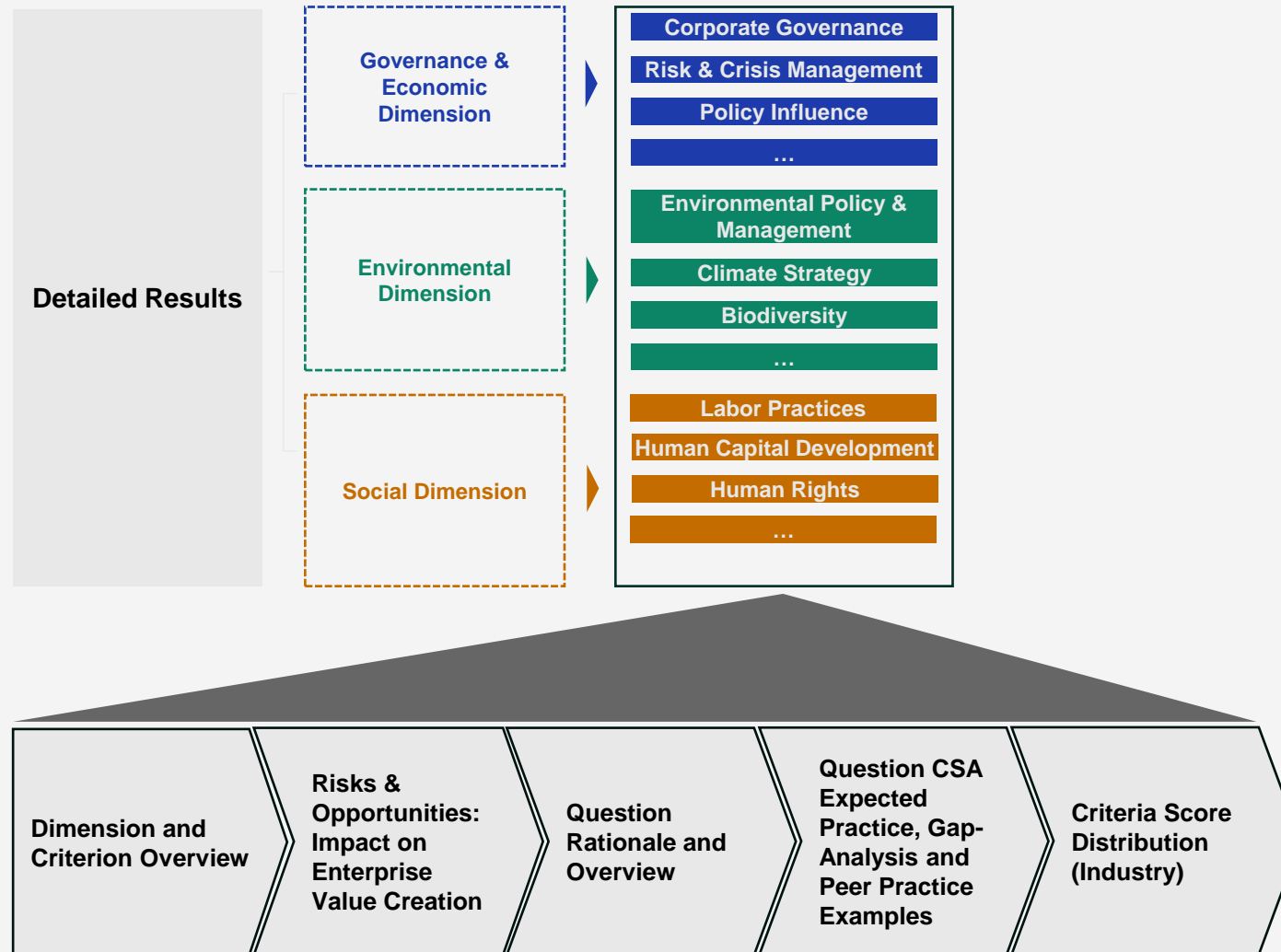
Dimension	Criterion	Question	Score	Major Gap Description
Governance & Economic	Corporate Governance	1.2.2 Board Type	20	The board has a high number of non-executive directors on the board, but none are considered independent
Governance & Economic	Corporate Governance	1.2.3 Non-Executive Chairperson/ Lead Director	30	Ms Jane is the non-executive chairman of the Sample Company. However, she is not considered independent
Environmental	Environmental Policy & Management Systems	2.1.3 Verification of Environmental Programs	10	The company's environmental management system is not verified through international standards
Environmental	Water	2.4.2 Water Consumption	20	Limited disclosure on water consumption data. Hence, the trend could not be calculated. Also, no annual target is set
Social	Labor Practice Indicators	3.2.5 Gender Pay Indicators	0	No gender pay assessments are conducted by the company

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

Chapter Overview

Understanding the CSA Performance at Question Level

The same analysis and benchmarking approach is repeated for each of the criteria included in the report.



Dimension Overview

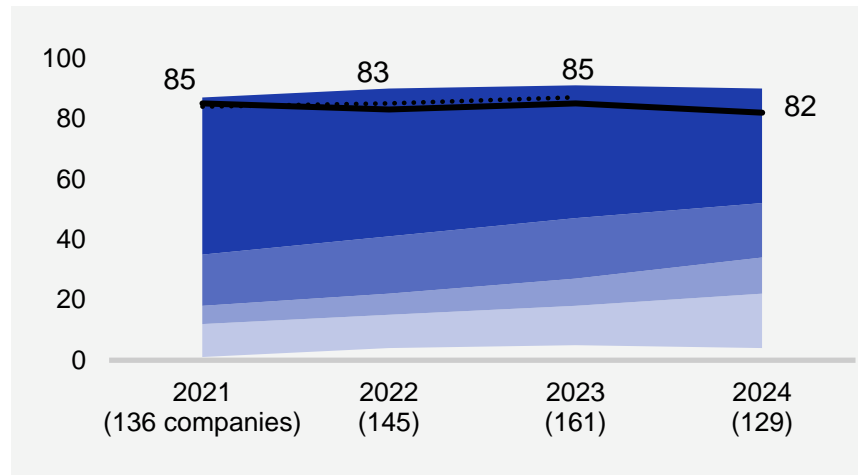
Dimension Level Scores 2024

Company	Score	Y-o-Y
Applesauce Inc	90	+1
Bruschetta PLC	88	+3
Coffee Holdings Co.	88	0
Dumplings Financials Ltd.	85	-1
Enchilada S.p.A	85	-6
Sample Company	82	-3
Falafel Bank	81	-5
Guacamole Transport Ltd.	81	0
Hummus Technology Corporation	80	-2
Lasagna Automotives	80	-3

Criteria Level Scores

Dimension and Criteria	Weight	Score	Potential Impact on Total Score	Industry best vs. company and average score
Governance & Economic Dimension	40	82	7.2	
Transparency & Reporting	2	88	0.2	
Corporate Governance	8	62	3	
Materiality	2	94 *	0.1	
Risk & Crisis Management	5	56	2.2	
Business Ethics	7	96	0.3	
Policy Influence	2	90	0.2	
Supply Chain Management	4	83	0.7	
Tax Strategy	2	100	0	
Information Security/ Cybersecurity & System Availability	5	90	0.5	
Innovation Management	3	100	0	

Dimension Score 2021–2024: Company vs. Industry



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.

The 2024 DJSI World industry average is not yet available.

* Revised after announcement of 2024 CSA Scores

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

Policy Influence

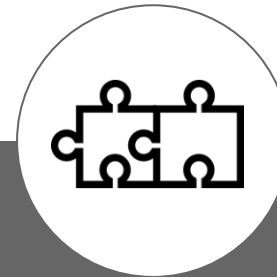
Risks & Opportunities: Impact on Enterprise Value Creation



Rationale

Although companies can legitimately represent themselves in legislative, political and public discourse, excessive contributions to political campaigns, lobbying expenditures and contributions to trade associations as well as the lack of transparency about those contributions may damage companies' reputations and creates risks of corruption. Perceived misalignment between a company's commitments to combat climate change and its lobbying activities can also damage its reputation, and significantly undermine global efforts to transition to more sustainable economies.

Policy influence concerns transparency around the activities and expenditures of companies when engaging in legislative, political and public discourse. It includes political donations, membership of trade associations or groups, lobbying and spending related to ballots or referendums.



CSA approach

The Policy Influence criteria requires transparency regarding policies, guidelines and activities, as well as education of management and employees on responsible involvement, appropriate contributions and the prevention of misinformation.

- Transparency of the company's disclosures on contributions and other spending by reporting the amounts they contribute to political campaigns, trade associations and other tax-exempt groups, and lobbying expenditures
- Assess the management systems to ensure lobbying activities and memberships of trade associations are aligned with the Paris Agreement with net-zero targets and climate strategies
- All the questions require public information.



Performance indicators

- Public reporting on:
 - Annual spending over several years, itemized, related to lobbying, political contributions, trade associations and other categories
 - Largest contributions and expenditures to political campaigns or organizations, lobbying, trade associations, tax-exempt entities, or other groups whose role is to influence political campaigns or public policy and legislation
 - Management system and governance for lobbying activities and trade association memberships including a statement of position relating to climate change and the Paris Agreement
- High data coverage in terms of organizational scope.

Impact

- Risk Exposure
- Growth

1.6.3 Lobbying and Trade Associations - Climate Alignment

Question Score	32
Weight/ CSA Score	0.24%
Y-o-Y Change	+5
Average Score	5
Highest Score	85

Question

Does the company have a program to align its lobbying activities with the Paris Agreement and is it available publicly?

Standards & Frameworks

CSRD - G1-5 29a AR 12

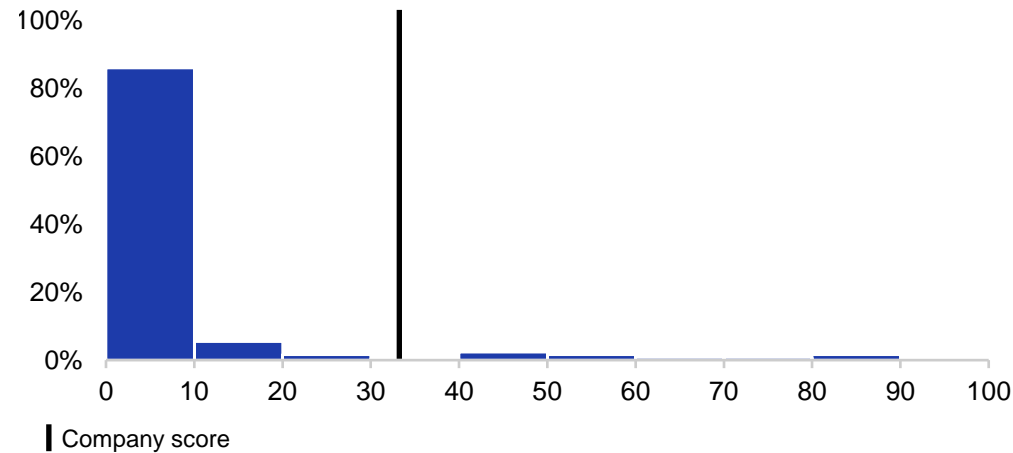
UNPRI - PGS 11.2, PGS 19

None of the companies in the selected peer group that submitted the questionnaire meet the expected practice required to score 90 or above in this question.








Question Rationale






As more and more companies commit to supporting the Paris Agreement with net-zero targets and climate strategies, there is increasing scrutiny from both investors and the public on the extent to which these public commitments are reinforced and not contradicted by the behavior of companies in lobbying. Trade associations can also be a powerful source of influence on public policy. There have been successful shareholder resolutions asking companies to disclose more about their lobbying activities and trade association memberships related to climate change. Companies have a responsibility to ensure their memberships do not contradict their climate strategies and to take action when they do. Aligning lobbying activities and trade association memberships with the Paris Agreement helps protect the reputation of companies and ensure action on climate change is consistent and strong. This question asks about the processes companies have in place to oversee, review and disclose their climate-related lobbying activities and trade association memberships, and to ensure alignment of these with the Paris Agreement.

Score Distribution for All Assessed Companies



1.6.3 Lobbying and Trade Associations - Climate Alignment

Aspects	Focus and Expected practice	Assessment
Program / Management System	 Public disclosure on program to align lobbying activities with the Paris Agreement and includes the following aspects:	
	<ul style="list-style-type: none"> • Management system in place for lobbying activities and trade association memberships 	
	<ul style="list-style-type: none"> • Governance framework for public policy engagement with clear accountabilities up to executive level 	
	<ul style="list-style-type: none"> • Statement of position on public policies relating to climate change, aligned with the Paris Agreement 	
	<ul style="list-style-type: none"> • Review and monitoring process to assess the alignment of direct lobbying activities with the Paris Agreement 	 <p>The company does not publicly report on the review and monitoring process to assess the alignment of direct lobbying activities with the Paris Agreement</p>  <p><i>The company provided evidence that the Chief Officer is responsible for lobbying and the Quality and Sustainability Executive Director is responsible for reviewing and monitoring the alignment of policies of NGOs and trade association with the Paris Agreement ((Sustainability Report 2023, page 67), however it does not describe the process of reviewing and monitoring lobbying activities for alignment with the Paris Agreement.</i></p>
	<ul style="list-style-type: none"> • Review and monitoring process to assess the alignment of trade associations with the Paris Agreement 	

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

1.6.3 Lobbying and Trade Associations - Climate Alignment

Question Score		Aspects	Focus and Expected practice	Assessment	
32	Program / Management System (continued)	🌐	• Clear framework for addressing misalignments between climate change policy positions of trade associations and own climate position	✓	
			• Reporting on climate policy positions and activities of trade associations	✓	
			• Reporting on climate-related direct lobbying activities	✓	
		🌐 ⊕	The program covers all the jurisdictions where the company has operations	!	The program to align its lobbying activities with the Paris Agreement covers some jurisdictions only

Peer Practice example for the identified gap

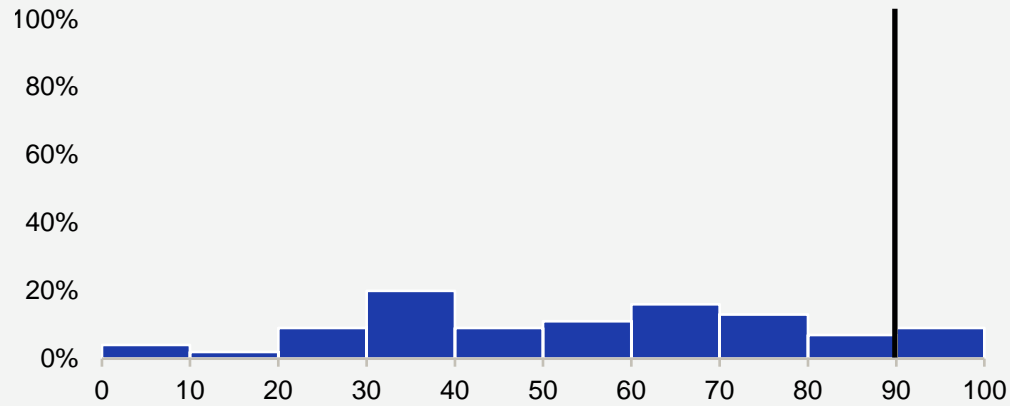
Company: **Banana Resources Ltd (THQ Industry)**
 Aspect - source: **All aspects** - <https://www.banana.com/media/banana-2023-Sustainability-Report.pdf#page=21>
 Sustainability Report 2023, Page 21 under the header “Climate Change”

Find more peer practices and disclaimer [here](#).

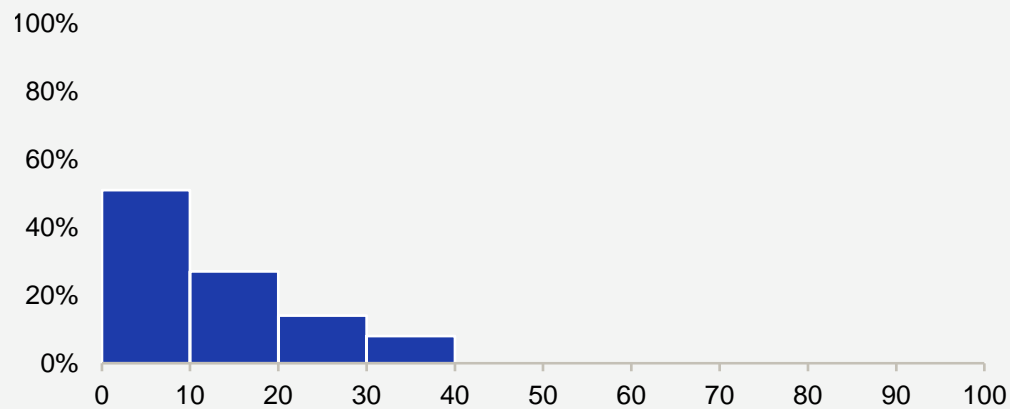
- ✓ Full score
- ! Partial score
- ✗ Zero points
- i Additional information
- ⊖ Not applicable

Criteria Score Distribution – Sample 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	54	16
Median Score	52	15
Percentage of companies in the industry for which Not Applicable was accepted for this criterion	0%	0%
Number of companies analyzed	45	95

Statistics

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

[Top 5 Questions with the Highest Weight](#)

[Top 5 Questions with the Highest Weighted Gap](#)

Top 5 Questions with the Highest Weight

Effective Change Year over Year = Δ Company Score – Δ DJSI Industry Average Score. The 2024 DJSI World industry average is not yet available. Therefore, the effective change could not be calculated

Question Number	Criterion	Question	Question Weight	Company Score	DJSI World Industry Average	Best Score	Relative to Best Company	Effective Change [#]
3.6.2	Customer Relations	Customer Satisfaction Measurement	2.2	90	N/A	100	90%	18
3.5.2	Occupational Health & Safety	OHS Programs	2.1	100	N/A	100	100%	0
3.3.1	Human Capital Management	Training & Development Inputs	2.1	100	N/A	100	100%	0
3.3.2	Human Capital Management	Employee Development Programs	2.1	48	N/A	100	48%	-39
3.7.3	Privacy Protection	Use of Customer Data	2.0	50	N/A	100	50%	-43

Top 5 Questions with the Highest Weighted Gap

Effective Change Year over Year = Δ Company Score – Δ DJSI Industry Average Score. The 2024 DJSI World industry average is not yet available. Therefore, the effective change could not be calculated

Question Number	Criterion	Question	Question Weight	Company Score	DJSI World Industry Average	Best Score	Relative to Best Company	Effective Change [#]
1.10.1	Product Quality & Recall Management	Product Recalls	3	45	N/A	100	45%	N/A
2.2.4	Environmental Policy & Management Systems	Return on Environmental Investments	1	0	N/A	100	0%	N/A
1.9.2	Innovation Management	Product Innovations	2	47	N/A	100	47%	N/A
3.3.9	Human Capital Management	Trend of Employee Wellbeing	1	0	N/A	100	0%	N/A
2.6.11	Climate Strategy	Physical Climate Risk Adaptation	1	0	N/A	100	0%	N/A

Report Guidance

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

[How to Interpret the Question Rationale slide](#)

[How to Interpret the Gap Analysis](#)

[How to Interpret Peer Group Distribution](#)

[How to Interpret the Histograms](#)

How to Interpret the Question Rationale 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.

Question Score	29 *
Weight/ CSA Score	0.01
Y-o-Y Change	+5
Average Score	50
Highest Score	50

Question
Please provide a breakdown of your company's total solid waste recycled/reused and disposed, disaggregated by the type of disposal method, for the part of your company's operations for which you have a reliable and auditable data acquisition and aggregation system.

Standards & Frameworks
 CSRD - E5-5 37(a), E5-5 37(d), ESRS 2 MDR-T 80j AR 24 - AR 26
 ESG Disclosure Standards (China) - E.2.3.3 Non-hazardous waste emissions
 EU Taxonomy - Circular Economy - 2.7. Sorting and material recovery of non-hazardous waste - Substantial Contribution

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.

Question Rationale
The proper handling of waste can enhance companies' competitiveness through reduced costs and environmental liabilities. It can also mean companies are better prepared for future environmental regulations. This question addresses trends in waste disposal and recycling, specific to each industry, as well as the target set for the current financial year.

Score Distribution for All Assessed Companies

* Revised after announcement of 2024 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: Environmental Dimension
Waste & Pollutants

Question Number (Specific to Industry): 2.3.1 Waste Disposal (Major Gap)

Question name: 2.3.1 Waste Disposal (Major Gap)

Question has a score below 30: 29 *

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 data is not verified buy a 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 has a decreasing trend of normalized total waste disposed over the last four years, however, the decrease is below the threshold

* Revised after announcement of 2024 CSA Scores

Peer Practice example for the identified gap
Find more peer practices and disclaimer [here](#).














Peer Practices are provided to illustrate good business practice in areas related to the questions in the Corporate Sustainability Assessment (CSA). They do not offer advice or guarantees for future assessments and may be subject to change in the event that S&P Global updates the CSA Methodology. The Peer Practices were chosen randomly from companies that scored above 90 points on a specific question. Our opinion on the chosen Peer Practices might change anytime.

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

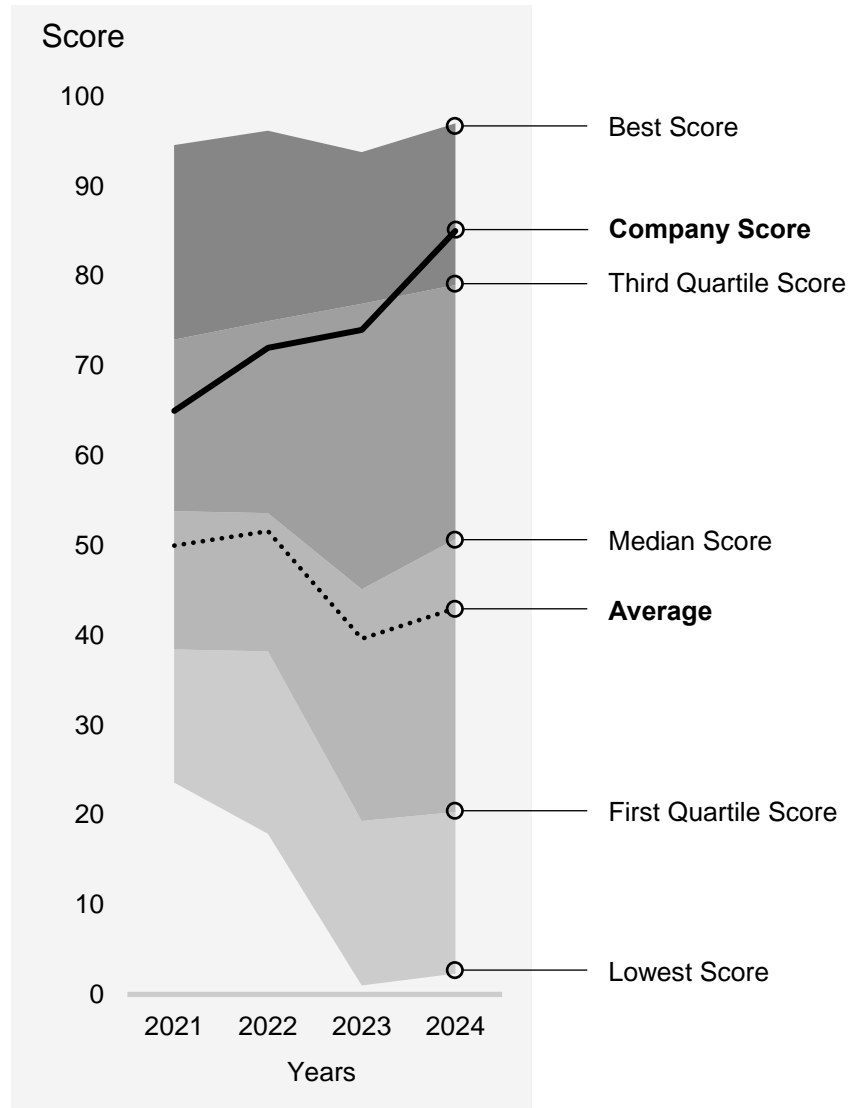
If the company received partial or no points, the reason will be explained in the assessment column.

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

How to Interpret the Icons for Question Level Gap Analysis

Assessment Focus		Description of information sought	Assessment		Description
	Disclosure/Transparency	Disclosure of qualitative/quantitative information		Full score (100)	The company's answer received full points, or public information was found
	Documents	Document supporting company's response		Partial score (1 to 99)	The company's answer did not fully meet the expected practice, or the company did not answer the question but partial information was found publicly
	Public documents	Publicly available document supporting company's response			
	Exposure/Coverage	Coverage of measures implemented, or data reported			
	Trend	Trend of key indicators in the last three / four years		Score of zero	The company did not answer the question or the answer did not meet expectations
	Performance	Performance of key indicators in comparison to the expected threshold		Additional information	Additional general or company specific information on the assessment approach and result
	Awareness	Awareness about internal and external issues and measures taken		Not applicable	The question/aspect is not applicable for the company, resulting in a relative increase of question/aspect weights across the other questions/aspects in this criterion/question
	External Verification	Third party verification of data or of processes			

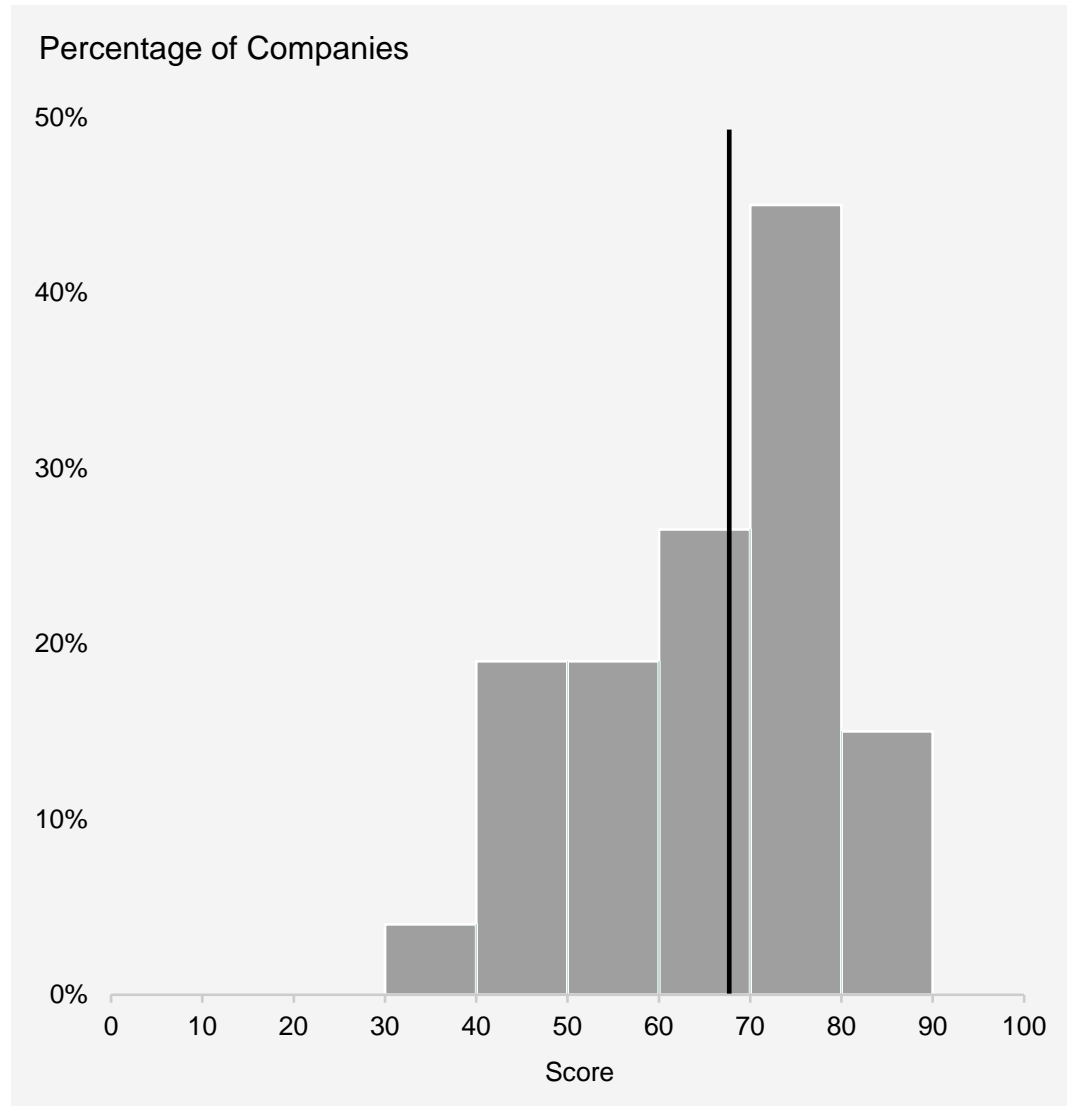
How to Interpret the Peer Group Distribution



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 2023. 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.

How to Interpret the Histogram



The Company Score

The score is displayed on the horizontal axis. The Company's own score is represented by the black vertical line.

The Distribution

The score distribution is portrayed as a histogram with 10 buckets (0-9, 10-19, 20-29, ..., 90-100). The percentage of companies falling in each bucket is given on the vertical axis.

Interpretation

Comparing the score of the company with the histogram provides a better understanding of the company's position within your peer group. In the example, you see a concentration of scores in the 70-80 range (about 45% of peer group companies), and only about 15% of companies scoring between 80 and 90. The company score is the 60-70 bracket together with about 25% of peer group companies.

Company score

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