

# Company Benchmarking Report







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An independent quantitative and qualitative analysis of your company's performance against the sustainability benchmarks established by global leaders in your industry that can help you transform your sustainability performance and successfully anticipate future challenges and opportunities.

Based on the information collected through the S&P Global Corporate Sustainability Assessment (CSA), the Company Benchmarking Report (CBR) taps into an unrivaled global knowledge base covering financially relevant criteria across the economic, environmental and social dimensions.

The CBR offers companies a cost-efficient benchmarking service based on a sophisticated methodology that combines unique company insights and industry-level information and has proven itself over more than 10 years.

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## Who benefits from this service?

Companies looking for detailed feedback on their Corporate Sustainability Assessment benefit from this service. The CBR provides a relative assessment of your company's sustainability performance to identify critical competitive strengths and areas for improvement as well as key sustainability challenges and opportunities affecting your company now and in the future. To obtain this report, your company must have completed the S&P Global CSA.

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## What do you get?

A detailed report — in presentation format — including:

### **Comprehensive sustainability performance overview which you can use to brief internal and external stakeholders**

- Trend analysis of your sustainability performance compared to industry peers on a total, dimension and criterion level, including scoring tables and charts
- A multi-year performance analysis of the most relevant issues from an investor perspective to assist in making a credible case in your discussions
- Identification of key improvement areas to support you in setting your company's sustainability strategy
- Heatmaps visualizing your performance against peers
- Analysis of your areas of improvement against expectations in the CSA on public reporting and your company's transparency against your industry

### **Detailed feedback on your CSA submission**

- Receive actionable feedback with a question-by-question gap analysis
- Receive peer practice examples for identified gaps
- Better understand the CSA rationale and scoring approach and expected practice for each question aspect

All provided in a format that is easy to share with the departments involved in your CSA submission to improve their understanding of current gaps, peer practices and expectations in the CSA.

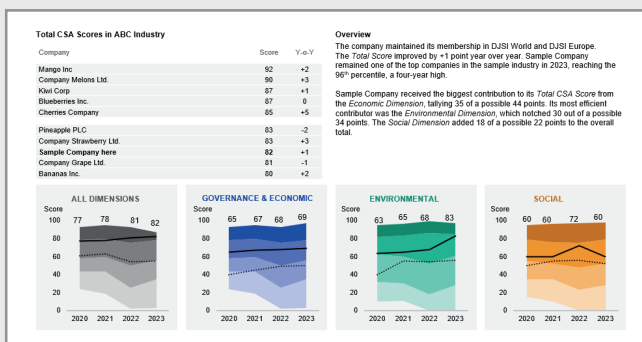
1-hour debrief call with a CSA expert to discuss key findings.

## The CBR is your tool to sharpen your sustainability strategy

Your Company Benchmarking Report will provide you with the big picture as well as detailed insight into your performance in each sustainability area.

The full report will contain over 200 pages of company specific analysis, the examples below are provided for illustration purposes only.

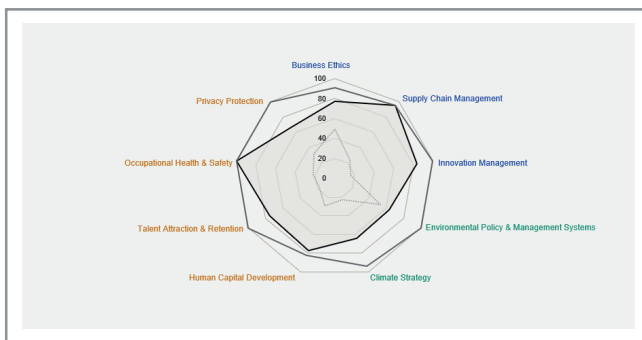
## Management summary section



### Structured analysis of your industry position

#### Understand your company's overall performance over time and against your industry

The performance overview will focus on trends in scores and percentiles, overall as well as by economic, environmental and social dimension. Different charts allow you to get the full picture on your relative position over the last four years. It will identify the top 5 companies as well as the names of your 4 closest competitors at total score level.



### Benchmark on most material criteria

#### Understand your company's relative performance

The spider chart allows you to understand your company's absolute and relative performance on the most material criteria in each sustainability dimension with reference to your industry's average scores and best scores.



### Visualizations and analysis

#### Included in the management summary

Additional statistics and heatmap support you in understanding the big picture of your company's CSA performance relative to your industry peers:

- A scores heatmap visualizes the performance of the leading companies and your closest competitors
- Analysis of your company's transparency compared to your industry peers on a total and dimension level

## Assessment results section

**Management Summary**  
**Governance & Economic Dimension Overview**

**Dimension Level Scores 2023**

Company	Score	Y-o-Y
Mango Inc.	78	+4
Company Melons Ltd.	27	+2
Kiwi Corp.	75	+5
Businesses Inc.	75	+3
Cherries Company	74	+1
Pineapple PLC	71	+2
Company Strawberry Ltd.	69	+1
Simple Company App	68	+1
Company Grape Ltd.	66	-2
Strawberries Inc.	67	+6

**Criteria Level Scores**

Dimension and Criteria	Weight	Score	Y-o-Y	Quartile
Governance & Economic Dimension	44	65*	+1	****
Transparency & Reporting †	9	53	-11	****
Corporate Governance	3	96	0	****
Materiality	3	77	-2	****
Risk & Crisis Management *	6	95	7	****
Business Ethics	2	73	7	****
Policy Influence	1	54*	0	****
Supply Chain Management	4	24	2	***
Tax Strategy	2	95	0	****
Information Security/Cybersecurity & System Availability *	2	100	0	****
Innovation Management	6	44	-11	****
Product Quality & Recall Management	6	83	+4	****

**Dimension Score 2020-2023: Company vs. Industry**

### Understand your position and performance trend

#### Criteria by criteria analysis of your performance

Understand how you perform over time in your reference universe and who the leading companies and closest peers are. Compare your score against the industry best and understand which area to focus on to have the biggest impact on your overall performance and score. Criteria dashboards include your change in performance on each question and the weighted gap to the total score.

**Governance & Economic Dimension**  
**Corporate Governance**

### Corporate Governance

#### Risks & Opportunities: Impact on Enterprise Value Creation

**Impact**

- Risk Exposure
- Growth
- Profitability

**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 management performance, ensuring 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.

### Understand the rational of criteria

Each criterion included in the CSA has a rationale describing the relevance of the topic for the stakeholders and for the company itself. 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. The next step in the CSA methodology is the definition of appropriate key performance indicators used to measure how a company addresses a specific topic from the normative and operational perspective. These performance indicators are used in the CSA to determine the score of a company. Finally, the impact on enterprise value creation is described for each material topic as risk and opportunity factors. Risk exposure influences the cost of capital, while the opportunity side refers more to growth and profitability.

**Governance & Economic Dimension**  
**Corporate Governance**

### 1.2.1 Board Type

**Question Score** 12  
**Weight: CSA Score** 0.89%  
**Y-o-Y Change** +3  
**Average Score** 10  
**Highest Score** 80

**Question**  
Does your company publicly report on its board type? Please include the number of executive and non-executive directors on the board of directors/ supervisory board of your company.

**Question Rationale**  
An effective board of directors, properly constituted, is the linchpin of good corporate governance. Boards are responsible for management 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 role: an essential studies show that successful boards are counter-productive to performance.

**Standards & Frameworks**  
GRI Disclosure 2-9  
ISS+ | GRI 103, 104, 107

**31% of companies in the selected peer group that submitted the questionnaire met the expected practice required to score 90 or above in this question.**

**Score Distribution for All Assessed Companies**

### Understand the rational of question

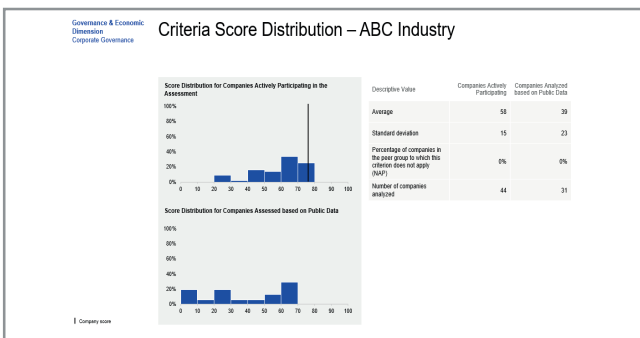
The question synopsis includes a description of the question, its rationale and the referenced reporting frameworks for the aspects considered in the questions itself. In terms of performance measured by the CSA score, a histogram provides a visualization of the score frequencies within the company reference industry, considering only the companies that responded to the survey. Focusing then on the individual company performance, a table shows the company's question score and a comparison the reference industry average and highest score. To complete the overview, the YoY change in terms of CSA score is displayed.

Aspects	Focus and Expected practice	Assessment
<b>Trend</b>	↘ Decreasing trend of normalized Scope 1 GHG emissions over the last four years	✔ The company has registered a decreasing trend of normalized scope 1 GHG emissions
	🏆 Normalized Scope 1 GHG emissions for the last fiscal year that puts the company in the top quintile in their industry	⚠ Normalized scope 1 GHG emissions for the last fiscal year do not put the company in the top quintile of their industry ⚪ However, meeting the requirements for the other aspects in this question was sufficient to secure a full score at question level.
<b>Target</b>	🎯 Annual target set for Scope 1 GHG emissions should be consistent and credible	✔ The annual target set for scope 1 GHG emissions is ambitious enough
	✔ Annual target achieved for Scope 1 GHG emissions	✔ The company has achieved its annual target for scope 1 GHG emissions
<b>Coverage</b>	📊 High coverage of data for Scope 1 GHG emissions	✔ The company's coverage of scope 1 GHG emissions data is 98%
<b>Verification</b>	✔ Scope 1 GHG emissions data verified by a third party	⚠ The company's scope 1 GHG emissions data is not verified by a third party
<b>Public Reporting</b>	🌐 Scope 1 GHG emissions data is publicly reported	✔

### Understand your strengths and weaknesses

#### A question by question, item by item review of your assessment results, that can easily be shared with relevant teams

This analysis forms the main section of the CBR. You will understand in detail how your CSA answers were assessed for each question. Icons provide a quick visualization of strengths and areas for improvement. Areas where the information provided was not sufficient for full points will be highlighted with an exclamation mark. In addition questions that score 30% or less than the total available score will be marked as major gap and summarized in one table, incl. related improvement actions.



### Understand your company's position

#### Visualization of the industry's criteria score distribution

Insightful charts and statistics support you to better understand your company's position within the industry, split up between actively participating companies and companies assessed based on public data. Descriptive values such as average scores for both groups, number of companies assessed, and more.



## Your service options

The CBR is available for all criteria or as CBR Compact for a selection of criteria. Contact us today to identify the solution that best meets your needs.

Items covered in your report	CBR	CBR Medium	CBR Small
<b>Management summary</b>			
Sustainability performance overview			
Key developments and performance on most relevant criteria			
Color-coded score heatmap of top scores and your closest competitors			
Dimension overviews with scores table, 4-year trend against industry and y-o-y change		Included in all report versions (~20 pages)	
If relevant, CSA based index memberships			
<b>One hour debrief call with a CSA expert</b>			
<b>Criteria dashboards</b>			
Criteria overview with scores table, 4-year trend against industry and y-o-y change			
Table with question scores, weights, y-o-y score change, average industry scores, and weighted gap to total score			
Rational for all questions in criterion	All criteria (~240 pages)	Up to 14 criteria (~160 pages)	Up to 7 criteria (~80 pages)
<b>Detailed question-by-question analysis, including for each question aspect</b>			
CSA expected practice and assessment approach/focus			
Company specific gap analysis			
Selected peer practices for identified gaps*			

\* Depending on the availability of company examples in the public domain

Free with any CBR or CBR Compact: Online access to Benchmarking Database Expert and Peer Practice Database

### Complementary services:

- A customized report providing detailed quantitative information on your company’s ESG scores relative to a select peer group in the global DJSI universe or in a defined region or country (min. 6)
- A half-day workshop covering our assessment of your company’s sustainability performance at your offices, via video conference or at the S&P Global office in Zurich

**We are proud to have seen 79% clients from 2021 buy a CBR again in 2022 and we would like to thank our clients for their trust and for having positively evaluating our benchmarking services.**

[To learn more, contact us.](#)

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