

Feedback Report

Sample Company, August 2023



S&P Global

Important Note

- This sample report features only **some sample criteria and questions** for illustration of the gap analysis section content.
- A standard **Feedback Report covers 7 questions** with a detailed gap analysis.
- If your company is looking for feedback on more questions; we suggest you consider a **Company Benchmarking Report (CBR) instead of a Feedback Report**. A full CBR will cover all questions from all criteria; a CBR Medium will cover all questions from 14 criteria, and a CBR Small will cover all questions from 7 criteria. The criteria selection for a CBR Compact is up to the client, with support from S&P Global, if needed.

Your Report Specifications

CSA 2023 Key Dates

- To better accommodate corporate reporting schedules the CSA 2023 follows a new approach.
- Companies reserve a 2-month assessment window that best meets the reporting cycle and project planning needs.
- The 2023 CSA questionnaire opened for all companies on April 4th.
- For more details, please see the [timeline for the CSA 2023](#)
- Key 2023 CSA Score Release Dates:
 - 25 August 2023 – first score release
 - 8 December 2023 – DJSI membership update
 - 15 February 2024 – last submission deadline
 - April 2024 – 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 may be adjusted on a monthly basis in line with established CSA processes and procedures, for example as a result of a Media and Stakeholder Analysis (MSA) case or re-assessment request.

Report Specifications

- Benchmarking data for 2020 - 2023:
 - Source: **Corporate Sustainability Assessment (CSA), S&P Global CSA Scores**
 - Industry: **BNK**
 - Universe: **All DJSI Eligible companies assessed until date/ All invited listed companies assessed until date**
 - Date: **as on August 25, 2023**
- Your company data:
 - Date: **as on August 25, 2023**
- Media & Stakeholder Analysis:
 - Date: **as on August 25, 2023**
- You have opted for the blended scores approach in this report, as a result you will see information for peer companies which is based on the 2022 CSA depicted in grey.

Feedback Report

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

Introduction

Background information on the S&P Global Corporate Sustainability Assessment

Report Guidance

How to interpret the charts and icons in this report

Management Summary

Performance tables, charts and score heatmap providing insight into your scores compared to your peers on a total, dimension, and criterion level

Question Level Gap Analysis

Criteria overview and question rational followed by detailed question and aspect level feedback on the seven selected questions

CSA-based Thematic Metrics

S&P Global launched new thematic metrics based on companies' performance in the CSA. Insight into your company's performance on these new metrics is provided

Did you know?

Your Sustainability Benchmarking services

Report Guidance

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

[How to Interpret the Gap Analysis](#)

[How to Interpret the Peer Group Distribution](#)

[How to Interpret the Histograms](#)

How to Interpret the Gap Analysis

Dimension and Criterion	Question Number (Specific to Industry)	Question name	Question has a score below 30																				
Environmental Dimension Waste	2.3.1	Waste Disposal (Major Gap)																					
<table border="1"> <thead> <tr> <th>Aspects</th> <th>Focus and Expected practice</th> <th>Assessment</th> </tr> </thead> <tbody> <tr> <td rowspan="2">Target</td> <td> Annual target set for total waste disposed should be consistent and credible</td> <td></td> </tr> <tr> <td> Annual target achieved for total waste disposed</td> <td></td> </tr> <tr> <td>Coverage</td> <td> High coverage of data for total waste disposed</td> <td></td> </tr> <tr> <td>Verification</td> <td> Total waste disposed data verified by a third party</td> <td> The total waste disposed is not verified by third party</td> </tr> <tr> <td>Public Reporting</td> <td> Waste disposed data is publicly reported</td> <td></td> </tr> <tr> <td>Trend</td> <td> Decreasing trend of normalized total waste disposed over the last three/four years</td> <td> The company has registered a decreasing trend of normalized total waste disposed over the last four years, however the decrease is below the threshold</td> </tr> </tbody> </table>				Aspects	Focus and Expected practice	Assessment	Target	Annual target set for total waste disposed should be consistent and credible		Annual target achieved for total waste disposed		Coverage	High coverage of data for total waste disposed		Verification	Total waste disposed data verified by a third party	The total waste disposed is not verified by third party	Public Reporting	Waste disposed data is publicly reported		Trend	Decreasing trend of normalized total waste disposed over the last three/four years	The company has registered a decreasing trend of normalized total waste disposed over the last four years, however the decrease is below the threshold
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<p>Peer Practice example for the identified gap Find more peer practices and disclaimer here.</p>																							

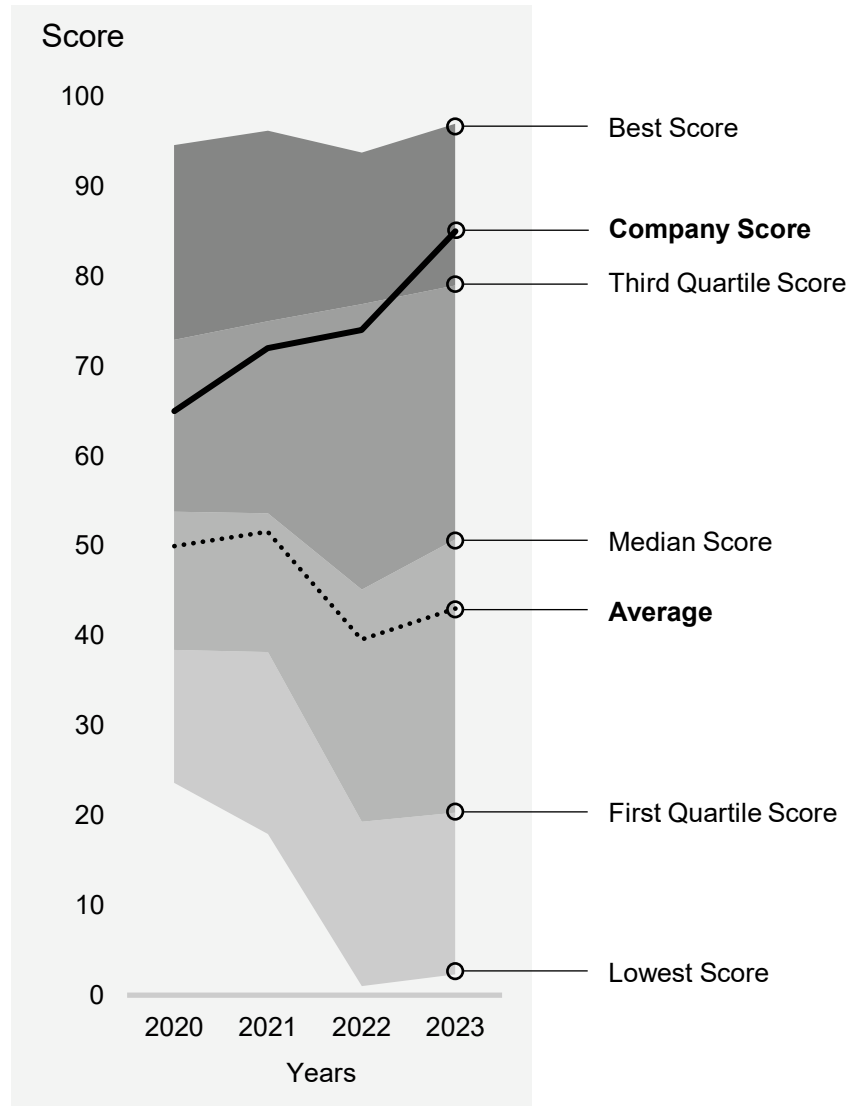
Peer Practices are provided to illustrate good business practice in areas related to the questions in the Corporate Sustainability Assessment (CSA). They do not offer advice or guarantees for future assessments and may be subject to change in the event that S&P Global updates the CSA Methodology. The 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 Peer Group Distribution



Interpretation of this example

Over the four year period the company's score improved substantially and the company moved from being in the peer group quartile above the median into the top quartile (25% best performing companies). At the same time the average score in the industry dropped and the median and best score values stayed more or less constant with a drop in year 2022. The scores of companies in the top quartile also moved closer together, while the range of scores of the companies in the quartiles above and below the median widened.

Management Summary

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

[DJSI Memberships](#)

[Four Year Trend Analysis](#)

[Performance on Most Material Criteria](#)

[Score Heatmap](#)

[Impact and Contributions on Total Score](#)

Sample Company Performance in Sample Industry

Total number of companies assessed in industry:

34 in 2023
38 in 2022

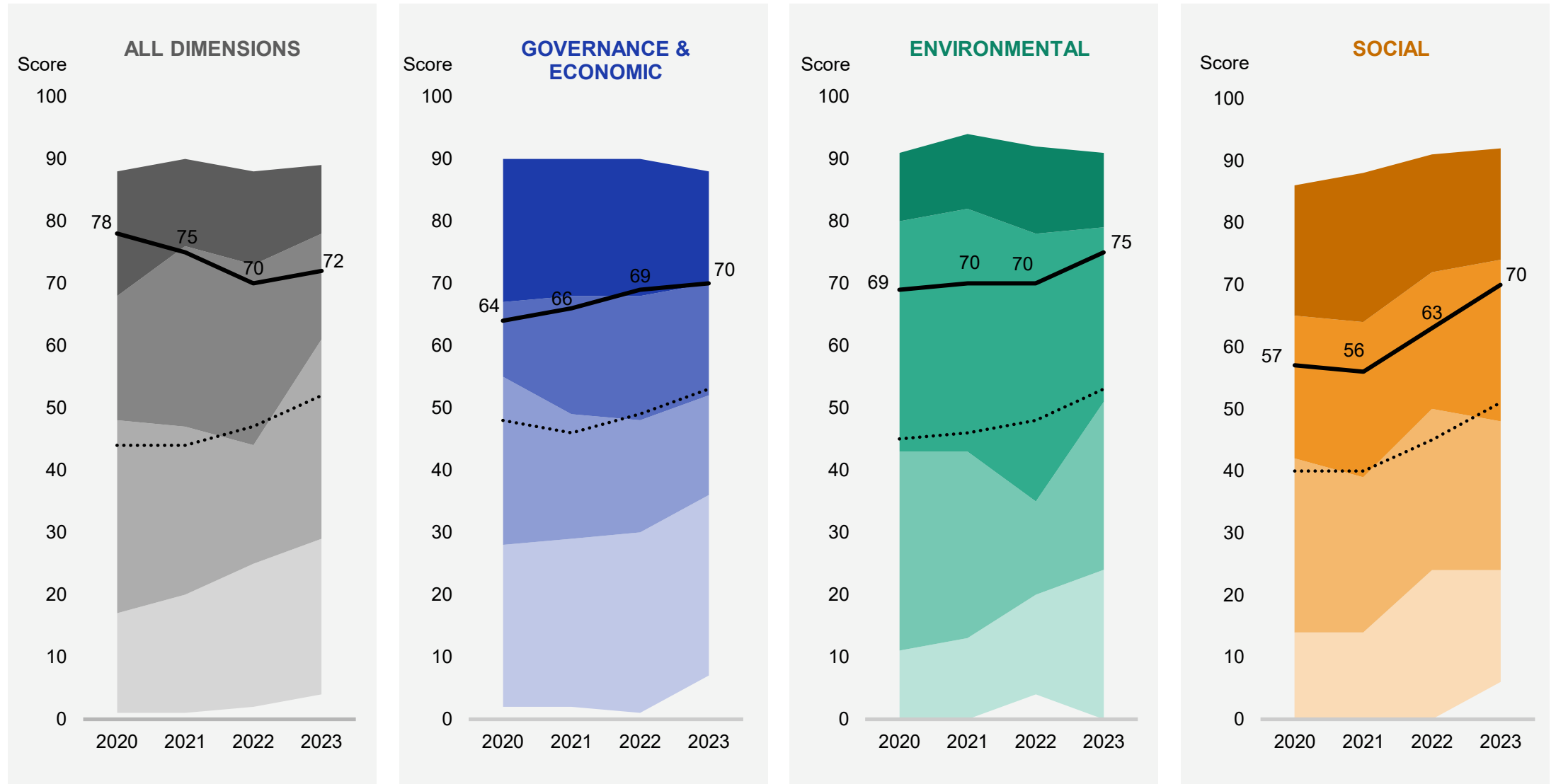
The table shows leading companies and your closest competitors based on total scores.

The table allows you to quickly analyze your company's overall performance compared to these companies.

2023 DJSI members have not been announced yet.

Company	Score	Y-o-Y	DJSI Membership 2023	DJSI Membership 2022
Applesauce Inc	89	+2	N/A	World
Bruschetta PLC.	88	0	N/A	World, MILA Pacific Alliance
Coffee Holdings Co.	87	-1	N/A	MILA Pacific Alliance
Dumplings Financials Ltd.	83	+2	N/A	
Enchilada S.p.A	82	+8	N/A	World, Europe
Your Company and Closest Peers				
Falafel Bank	79	0	N/A	World, Emerging Markets
Guacamole Transport Ltd.	79	+4	N/A	Emerging Markets
Sample Company here	85	-3	N/A	
Hummus Technology Corporation	76	+2	N/A	MILA Pacific Alliance
Lasagna Automotives	74	-4	N/A	World, Emerging Markets, MILA Pacific Alliance

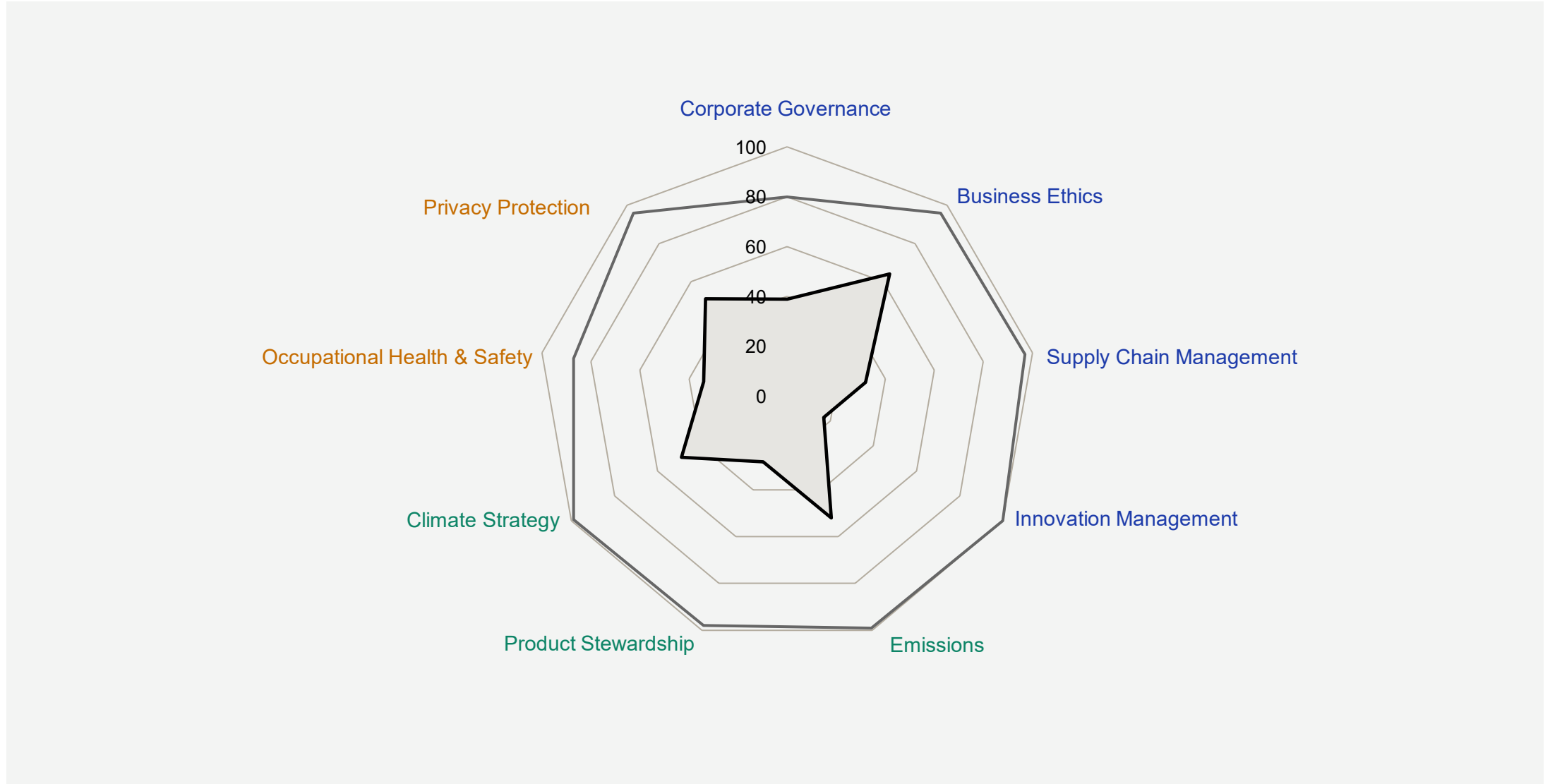
Four Year Trend Analysis - Sample Company vs. Industry



— Company score
 ... Industry average
 ■ Top quartile
 ■ Bottom quartile

Performance on Most Material Criteria

The most material criteria in each sustainability dimension are selected by judging their likelihood and magnitude of impact on business value drivers (growth, profitability, capital efficiency, risk profile). Industry best refers to the best company in that specific criterion, not overall.



- Sample Company
- Industry average score
- Industry best score

Score Heatmap

How to interpret the Heatmap?

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

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

* Revised after announcement of 2023 CSA Scores

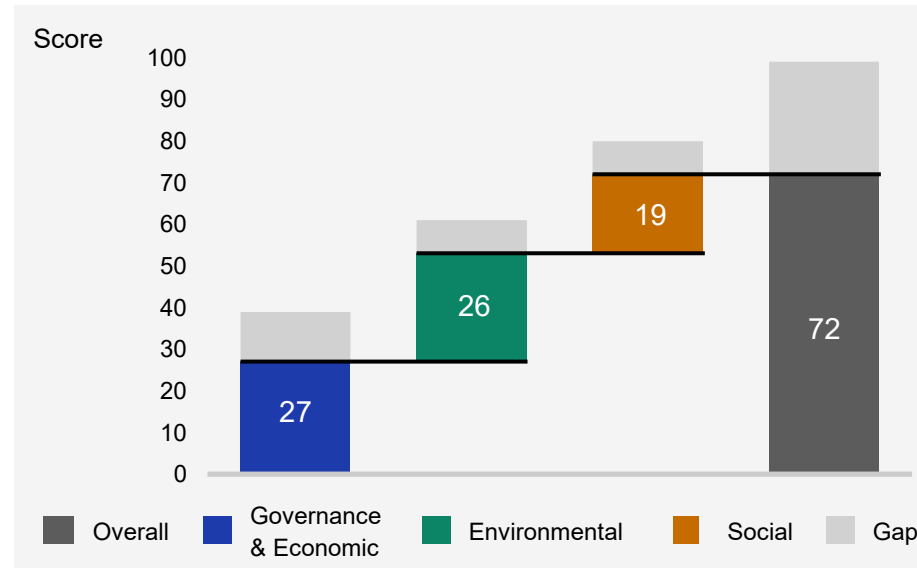
	Applesauce Inc	Bruschetta PLC.	Coffee Holdings Co	Dumplings Financials Ltd.	Enchiada S.p.A	Falafel Bank	Guacamole Transport Ltd.	Sample Company	Hummus Corporation	Lasagna Automotives
Total CSA Score	92	92	88	87	84	77	74	72	72	69
Economic Dimension	88	90	88	84	87	67	76	70	73	74
Business Ethics	100	100	98	89	100	85	95	93	85	84
Corporate Governance	47	64	43	40	56	67	58	55	73	72
Transparency & Reporting	100	99	100	85	100	95	88	88	83	57
Information Security/ Cybersecurity & System Availability	93	94	92	93	85	53	63	78	50	65
Innovation Management	100	100	100	100	82	74	98	80	81	73
Materiality	100	100	100	93	100	100	83	88	60	83
Policy Influence	100	100	100	100	100	74	100	85	64	41
Product Quality & Recall Management	100	100	100	100	100	0	100	45	90	100
Risk & Crisis Management	100	100	100	85	94	71	40	79	79	44
Supply Chain Management	96	93	95	91	100	76	79	83	84	86
Tax Strategy	61	50	85	100	81	53	40	0	0	71
Environmental Dimension	95	96	88	90	88	86	74	75 *	71	68
Biodiversity	62	53	73	25	12	8	0	0	0	0
Climate Strategy	97	95	91	82	87	90	58	78	57	60
Environmental Policy & Management Systems	92	100	99	95	89	95	99	72 *	63	73
Emissions	97	99	69	96	94	81	81	87	74	84
Product Stewardship	100	100	100	100	100	100	66	95	100	62
Social Dimension	93	89	89	87	73	79	69	70	71	65
Occupational Health & Safety	100	99	100	85	100	95	88	88	83	57
Customer Relationship Management	100	58	100	100	37	100	100	NAP	33	66
Human Capital Development	100	100	88	87	65	76	68	92	84	88
Human Rights	89	89	81	81	85	86	69	80	50	71
Labor Practice Indicators	93	80	85	92	60	54	60	61	80	35
Privacy Protection	98	98	98	96	81	51	81	82	67	54
Talent Attraction & Retention	80	83	81	76	65	79	61	83	85	56

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. Product Stewardship
2. Human Capital Development
3. Materiality

Top 3 Challenges

1. Talent Attraction & Retention
2. Corporate Governance
3. Climate Strategy

* Revised after announcement of 2023 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	70	39	-11.7
Corporate Governance	55	7	-3.1
Tax Strategy	0	2	-2.0
Product Quality & Recall Management	45	3	-1.6
Innovation Management	80	6	-1.2
Supply Chain Management	83	6	-1.0
Information Security/ Cybersecurity & System Availability	78	2	-1.0
Risk & Crisis Management	79	4	-0.8
Business Ethics	93	5	-0.3
Policy Influence	85	2	-0.5
Transparency & Reporting	88	2	-0.2
Materiality	88	2	-0.2
Environmental Dimension	75 *	34	-8.5
Climate Strategy	78	7	-2.9
Biodiversity	0	2	-2.0
Environmental Policy & Management Systems	72 *	10	-2.0
Emissions	87	9	-1.6
Product Stewardship	100	6	0.0
Social Dimension	70	27	-8.1
Talent Attraction & Retention	83	6	-4.2
Labor Practice Indicators	61	5	-1.6
Human Rights	80	4	-0.6
Occupational Health & Safety	88	3	-0.9
Privacy Protection	82	3	-0.8
Human Capital Development	100	6	0.0
Customer Relationship Management	NAP	NAP	N/A

Question Level Gap Analysis

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

GOVERNANCE & ECONOMIC DIMENSION

Information Security/ Cybersecurity & System Availability

1.8.1 IT Security/ Cybersecurity Governance

1.8.2 IT Security/ Cybersecurity Measures

1.8.3 IT Security/ Cybersecurity Process & Infrastructure

ENVIRONMENTAL DIMENSION

Climate Strategy

2.6.13 Net-Zero Commitment

SOCIAL DIMENSION

Talent Attraction & Retention

3.5.2 Type of Performance Appraisal

3.5.3 Long-Term Incentives for Employees

3.5.4 Employee Support Programs

Information Security/ Cybersecurity & System Availability

Risks & Opportunities: Impact on Enterprise Value Creation

Impact

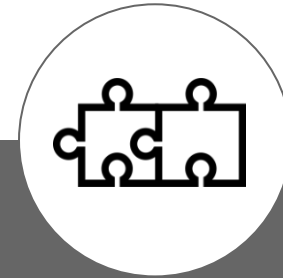
- Risk Exposure
- Profitability



Rationale

Due to the current trend of digitization, including but not limited to cloud computing, online marketplaces and payments etc., it is crucial that access to network, IT systems and data is always assured. As a result, lower than agreed upon system performance or service disruptions can result in higher costs and reputational risk for companies. The main risks stem from technical failure, human error, malicious attacks, weather events, natural disasters or terrorist attacks. Managing such risks, including contingency plans, is crucial to ensuring business continuity.

Over the past decade, the number of information security breaches has been growing exponentially. The many incidents and their related costs have shown that information security/cybersecurity has become a financially material issue which has to be managed diligently to protect corporate value.



CSA approach

Cyber Security concerns the ability of companies to prevent the failure of IT systems, networks, programmes and devices due to cybersecurity incidents and digital attacks. The approach focuses on:

- Engagement of board of directors and executive management in the information security /cybersecurity strategy and review process
- Implementation of policies and procedures for all employees
- Managing risks, including contingency plans, and measures such as escalation mechanisms, incident response procedures, vulnerability analysis and analysis of breaches.
- Public disclosure of the information related to IT Security/Cybersecurity Governance



Performance indicators

- Board member experience/background in information security/cybersecurity and its membership in the committee which oversees the cyber security strategy
- Public reporting of the Executive Management Responsibility including role or function
- Reporting on internal availability of information security/cyber security policy, awareness trainings, clear escalations process and is part of employee performance evaluation
- Incident response procedures, certification, external verification and third-party vulnerability analysis of information security management system
- Reporting on the total number of information security breaches.

Criterion Overview

Criterion Level Score 2023

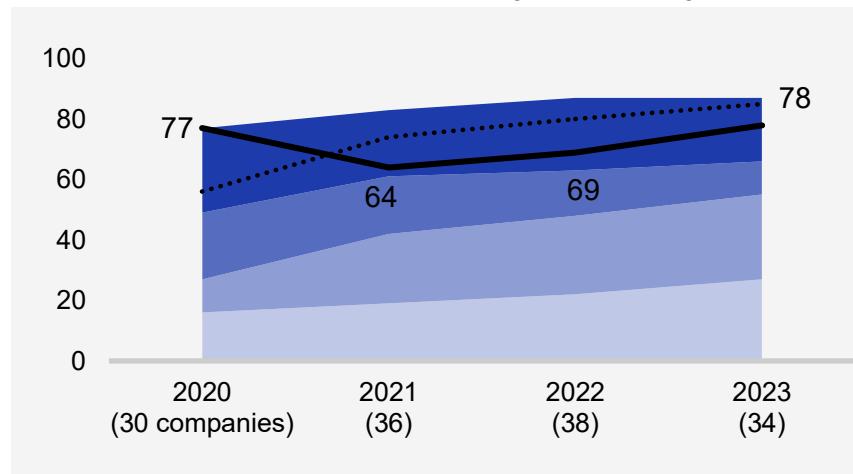
Company	Score	Y-o-Y
Applesauce Inc	88	-4
Bruschetta PLC.	84	+5
Coffee Holdings Co.	78	+5
Dumplings Financials Ltd.	77	+7
Enchilada S.p.A	74	+1
Your Company and Closest Peers		
Falafel Bank	61	+5
Guacamole Transport Ltd.	57	0
Sample Company here	78	-11
Hummus Technology Corporation	54	+36
Lasagna Automotives	54	+10

Criterion Questions

Question Number	Question	Weight	Score	Y-o-Y	Average score	Weighted gap criterion score
1.8.1	IT Security/ Cybersecurity Governance	40	38	=	27	0.4
1.8.2	IT Security/ Cybersecurity Measures	25	100	=	66	0.0
1.8.3	IT Security/ Cybersecurity Process & Infrastructure	35	42	+	32	0.3

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

Criterion Score 2020–2023: Company vs. Industry



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

1.8.1 IT Security/ Cybersecurity Governance

Question Score	38
Weight /CSA Score	0.34%
Y-o-Y Change	0
Average Score	27
Highest Score	100

Question

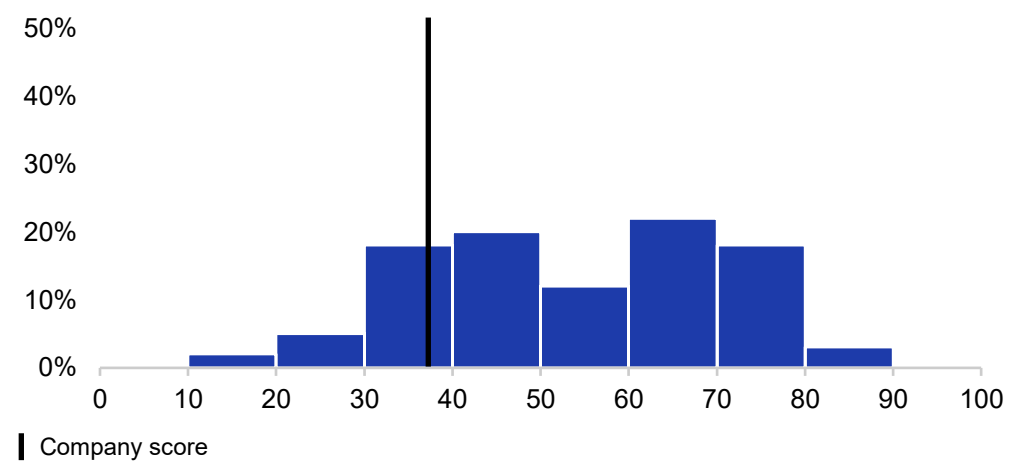
Are the board of directors and executive management engaged in the information security /cybersecurity strategy and review process?

Standards & Frameworks

This question is not aligned with any standard or framework.

35% of companies in the selected peer group that submitted the questionnaire meet the expected practice required to score 90 or above in this question.

Score Distribution for All Assessed Companies



Question Rationale










Due to the current trend of digitization, including but not limited to cloud computing, online marketplaces, and payments, etc., it is crucial that access to networks, IT systems, and data is assured at all times. As a result, lower than agreed upon system performance or service disruptions can result in higher costs and reputational risk for companies. The main risks stem from technical failure, human error, malicious attacks, weather events, natural disasters, or terrorist attacks. Managing such risks, including contingency plans, is crucial to ensuring business continuity.






Over the past decade, the number of information security breaches has grown exponentially with some attacks reaching unprecedented scales and the cyber threat landscape continues to grow and evolve, abusing existing and new technologies and exploiting vulnerable users. These incidents and the related costs have shown that information security/cybersecurity has become a financially material issue that must be diligently managed to protect corporate value. The costs of cyberattacks are manifold and can impact the company in different ways. Internal costs are operational costs and relate to dealing with cybercrime and incidence prevention. External costs include the consequences of the cyber-attack such as the loss or theft of sensitive information, operations' disruption, fines and penalties, infrastructure damage, or revenue losses due to loss of customers. Thus, ensuring the security and resilience of networks and information systems is critical.

All boards should have the ability to understand cyber threats and assess management's capability of dealing with Cyber-related issues according to the National Association of Corporate Directors (NACD). However, also senior executives, like CISO, CSO or CIO, must have the necessary leadership, operational and strategic skills to understand and face the risk. A cyber-risk committee would have the role to encourage both the board and executives to give cyber-security issues a high priority and to prioritize them with strong oversight.

The question focuses on whether the company has the appropriate governance to prevent IT system failures and major information security/cybersecurity incidents.

1.8.1 IT Security/ Cybersecurity Governance

Aspects	Focus and Expected practice	Assessment
Involvement of board in the information security strategy	 Engagement of the board of directors in the review of information security/cybersecurity strategy and relevant experience in previously held positions of the responsible board member(s)	 The board of directors does not have relevant experience in information security or cybersecurity  <i>Connor Lin has research and consulting experience as per the information available in the text box and the director's biography on the company website. However, there is no specific evidence of security or cybersecurity experience found in the director's biography section, therefore the company's response was not accepted.</i>
	 Board member's membership in the cyber security/information security committee	 The board member's membership in the cyber security/information security committee is not acceptable since Connor Wells does not have relevant experience in information security or cybersecurity
Executive Management Responsibility	 Chief Information Security Officer (CISO) / Chief Security Officer (CSO) is appointed within the Executive Management team for overseeing cybersecurity in the company	 Chief Information Officer is appointed within the Executive Management team for overseeing cybersecurity in the company. However, companies are expected to have a Chief Information Security Officer (CISO) / Chief Security Officer (CSO) for a maximum score
	 Public reporting on the executive level responsibility for IT Security / Cybersecurity	

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

1.8.1 IT Security/ Cybersecurity Governance

Peer Practice example for the identified gap

Company: **Banana Resources Ltd** (THQ Industry)

Aspect- **All aspects**- <https://www.banana.com/media/banana-2022-Sustainability-Report.pdf#page=21>

source: Sustainability Report 2022, Page 21 under the header "Information Security"

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

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

Climate Strategy

Risks & Opportunities: Impact on Enterprise Value Creation

Impact

- Risk Exposure
- Profitability
- Growth

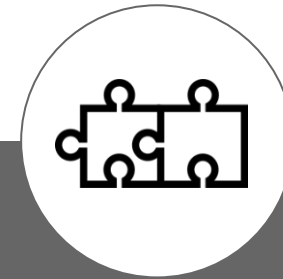


Rationale

Most industries are likely to be impacted by climate change, albeit to a varying degree; consequently, they face a need to design strategies commensurate to the scale of the challenge for their industry.

While most focus on the risks associated with a changing climate, some seek to identify and seize the business opportunities linked to this global challenge.

Climate strategy includes regulatory, market and technology related developments faced by companies, and their response to the implications of climate change both upstream and downstream in their value chains.



CSA approach

Climate Strategy refers to the risks and opportunities presented by climate change and the transition to a low-carbon economy.

It focuses on strategies for the management of climate associated risks and impacts as reported based on climate disclosure recommendations and regulations.

The CSA approach is aligned with the following frameworks:

- CDP Methodology
- Some questions in this criterion are aligned with the Task Force on Climate-related Financial Disclosure
- EU action plan on sustainable finance and its EU Taxonomy Regulation on the establishment of a framework to facilitate sustainable investment

Majority of the questions in the climate strategy criteria require information in the public domain.



Performance indicators

- Climate Governance; Board Oversight and Management Responsibility
- Climate related management incentives
- Public reporting on the integration of TCFD recommendations, monetary rewards on climate issues and climate risk management
- Financial risks and opportunities arising from climate change
- Quantitative (or qualitative & quantitative) scenario analysis for transition and physical risks
- Physical Climate Risk Adaptation
- Public disclosure on absolute emissions targets and high variance between target year and base year
- Products and/or services classify as low carbon products and Internal carbon price
- Net-zero commitment: base and target year,

Criterion Overview

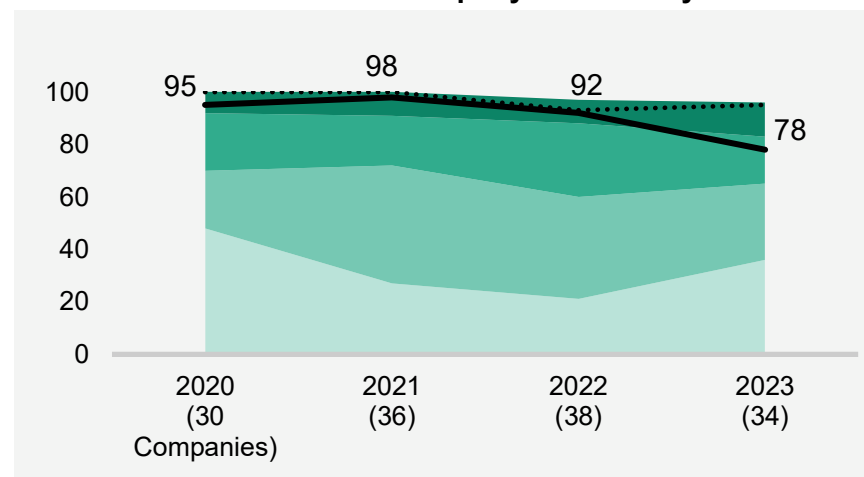
Criterion Level Score 2023

Company	Score	Y-o-Y
Applesauce Inc	96	+3
Bruschetta PLC.	93	-1
Coffee Holdings Co.	92	-4
Sample Company	78	-14
Dumplings Financials Ltd.	91	+3
Enchilada S.p.A	91	+6
Falafel Bank	90	-7
Guacamole Transport Ltd.	87	-1
Hummus Technology Corporation	87	-3
Lasagna Automotives	87	-3

Criterion Questions

Question Number	Question	Weight	Score	Y-o-Y	Average score	Weighted gap criterion score
2.6.1	Climate Governance	5	100	=	58	0.0
2.6.2	TCFD Disclosure	7	100	=	57	0.0
2.6.3	Climate-Related Management Incentives	7	100	=	80	0.0
2.6.4	Climate Risk Management	9	100	=	57	0.0
2.6.5	Financial Risks of Climate Change	9	100	=	66	0.0
2.6.6	Financial Opportunities Arising from Climate Change	5	100	+	44	0.0
2.6.7	Climate-Related Scenario Analysis	5	100	+	45	0.0
2.6.8	Physical Climate Risk Adaptation	5	90	+	25	0.0
2.6.9	Emissions Reduction Targets	14	100	=	72	0.0
2.6.10	Low-Carbon Products	10	100	=	64	0.0
2.6.11	Internal Carbon Pricing	9	80	=	55	0.1
2.6.12	Net-Zero Commitment	9	42	=	24	0.4

Criterion Score 2020-2023: 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.

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

2.6.13 Net-Zero Commitment

Question Score	42
Weight /CSA Score	0.36%
Y-o-Y Change	0
Average Score	24
Highest Score	100

33% 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

Has your company publicly committed to reaching net-zero GHG emissions and set targets and programs to fulfil the commitment?

Standards & Frameworks

CDP Climate - C-OG9.8, C11.2, C4.1, C4.1a, C4.1b, C4.2c, C5.2

IRIS+ - OD4091, OI2436, OI6774, OI8237, OI9839

UNGC Questionnaire - E1, E1.1

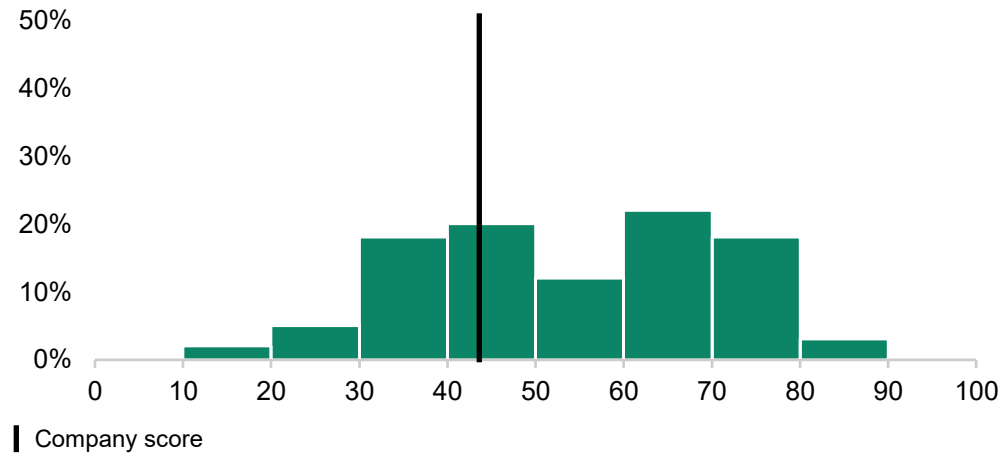
WEF Metrics - Paris-aligned GHG emissions targets, TCFD implementation

Question Rationale














Companies are increasingly adopting net-zero targets in order to align their activities with the aim of limiting global temperature rise to 1.5°C above pre-industrial levels. Due to the lack of common understanding of the definition of net-zero, the Science Based Targets initiative (SBTi) has developed a global science-based standard for companies to set net-zero targets.






The purpose of this question is to find out if a company has made a net-zero commitment, how well it is aligned with the science-based targets and what activities are planned to reach the target. This question follows the criteria and definitions of the SBTi Net-Zero Standard.

Score Distribution for All Assessed Companies













2.6.13 Net-Zero Commitment

Aspects	Focus and Expected practice		Assessment	
Target Time Frame		Base year of the emission reduction target, linked to the net-zero commitment	 	<i>The company's response for the base year was updated from 2020 to 2016 as per the information available in the Annual Report 2022.</i>
	 	Target year to reach net-zero emissions or carbon neutrality		The target year to reach net-zero emissions is 2050
Target scope & related emission reduction target (as % of base year emissions)		High reduction target for scope 1 & 2 emissions		The company does not publicly report on Scope 1 & 2, and scope 3 emission reduction target
		High reduction target for scope 3 emissions		<i>The company has publicly reported the reduction target as 2030 to reduce the carbon footprint on page 33 of the Sustainability Report 2022. However, the reduction target is reported for the 2030 intermediate target, not for the 2050 net-zero target, therefore the company's response was not accepted.</i>
Science-Based Targets	 	Target validated by Science-Based Targets initiative		The company's Net Zero target is not validated by the Science-Based Targets initiative; however, the company has publicly committed to seek validation to the target by SBTi

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

2.6.13 Net-Zero Commitment

Aspects	Focus and Expected practice	Assessment
Net-zero Strategy	 <p>Defined or already implemented programs or activities to achieve the emission reduction targets, includes:</p> <ul style="list-style-type: none"> • Scope 1 & 2 • Scope 3 	 <p>The company does not have defined or implemented programs or activities to achieve the emission reduction targets for Scope 1 & 2, and Scope 3</p>  <p><i>The information in the 'Annual Report 2022 provides evidence of a commitment to reduce emissions. However, it does not report the tangible activities that are identified which will reduce emissions for achieving a net zero target and does not report the percentage of the emissions reduction target for scope 1 & 2, and scope 3, therefore, the company's response was not accepted.</i></p>
	 <p>Measures to neutralize residual emissions and/or mitigate emissions beyond the value chain, including any of the following activities:</p> <ul style="list-style-type: none"> • Offsetting, e.g., purchasing carbon credits • Investing in permanent carbon removal 	

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

2.6.13 Net-Zero Commitment

Peer Practice example for the identified gap

Company: **Banana Resources Ltd** (THQ Industry)

Aspect- **All aspects**- <https://www.banana.com/media/banana-2022-Sustainability-Report.pdf#page=21>

source: Sustainability Report 2022, Page 21 under the header “Environment Commitment”

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

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

Talent Attraction & Retention

Risks & Opportunities: Impact on Enterprise Value Creation

Impact

- Growth
- Profitability
- Risk Profile

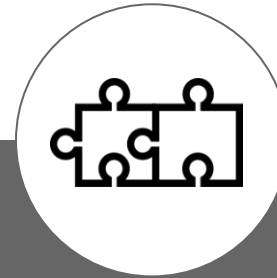


Rationale

Employee engagement, satisfaction or wellbeing surveys and the evaluation of metrics such as employee turnover continue to be essential tools to evaluate employee experience and measure the impact of corporate development.

Offering robust health and wellbeing programs is essential to ensuring employee satisfaction, productivity and retention which can improve a company's overall financial and non-financial performance.

Measuring individuals' performance and proving long-term incentives and internal career mobility opportunities remain core practices to attract and retain top talent.



CSA approach

- Effective management of human capital
- Areas covered are:
 - Recruitment
 - Development
 - Performance management and compensation
- Ensuring skill sets to align with corporate strategy and perform well
- Talent attraction and retention related employee support programs
- Employee Wellbeing
- Majority of the questions in the talent attraction & retention criteria require partial public information.



Performance indicators

- Hiring statistics and employee hires breakdown by diversity indicators
- Types of individual/team performance appraisal approaches and frequency
- Long-Term Incentives for employees below the senior management level
- Employee support programs
 - Employee benefits
 - Work conditions
 - Family benefits
- Total and voluntary employee turnover rate
- Trend of employee wellbeing (level of engagement, positive experience, ...) based on scaled surveys.

Criterion Overview

Criterion Level Score 2023

Company	Score	Y-o-Y
Applesauce Inc	98	+2
Bruschetta PLC.	86	+11
Coffee Holdings Co.	80	+4
Dumplings Financials Ltd.	72	+1
Enchilada S.p.A	69	-11
Your Company and Closest Peers		
Falafel Bank	42	-22
Guacamole Transport Ltd.	36	+24
Sample Company here	83	+52
Hummus Technology Corporation	34	+11
Lasagna Automotives	33	-5

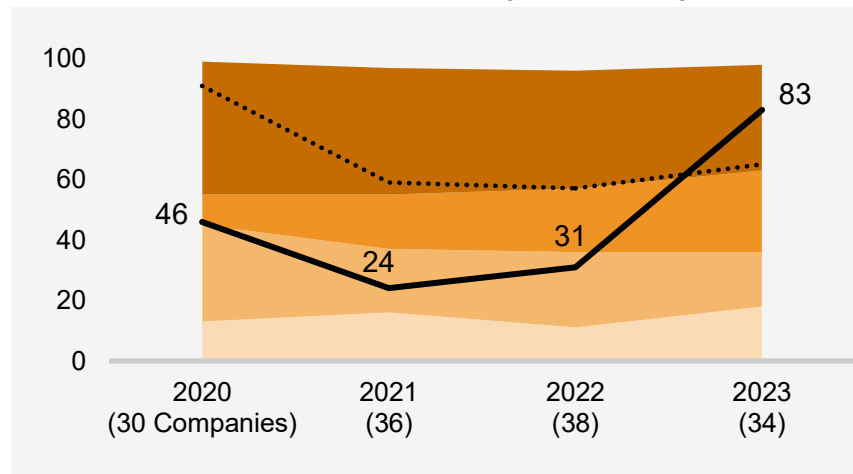
Criterion Questions

Question Number	Question	Weight	Score	Y-o-Y	Average score	Weighted gap criterion score
3.5.1	Hiring	10	60	+	50	0.2
3.5.2	Type of Performance Appraisal	10	20	=	36	0.4
3.5.3	Long-Term Incentives for Employees	15	0	=	35	0.8
3.5.4	Employee Support Programs	20	28	N/A	23	0.7
3.5.5	Employee Turnover Rate	15	66	+	50	0.3
3.5.6	Trend of Employee Wellbeing	20	30	-	32	0.7

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

Criterion Score 2020-2023: Company vs. Industry

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



3.5.2 Type of Performance Appraisal

Question Score	20
Weight /CSA Score	0.25%
Y-o-Y Change	0
Average Score	36
Highest Score	100

Question

Does your company conduct individual and/or team-based performance management appraisals and publicly share this information?

Question Rationale

The purpose of this question is to assess the various methods that companies use to measure performance and how often performance appraisals take place. This aids the personal development of individual employees and ensures a holistic approach to team management. It also contributes to skills management and to the development of human capital within the organization. Regular performance and career development reviews can also enhance employee satisfaction, which correlates with improved business performance.

Standards & Frameworks

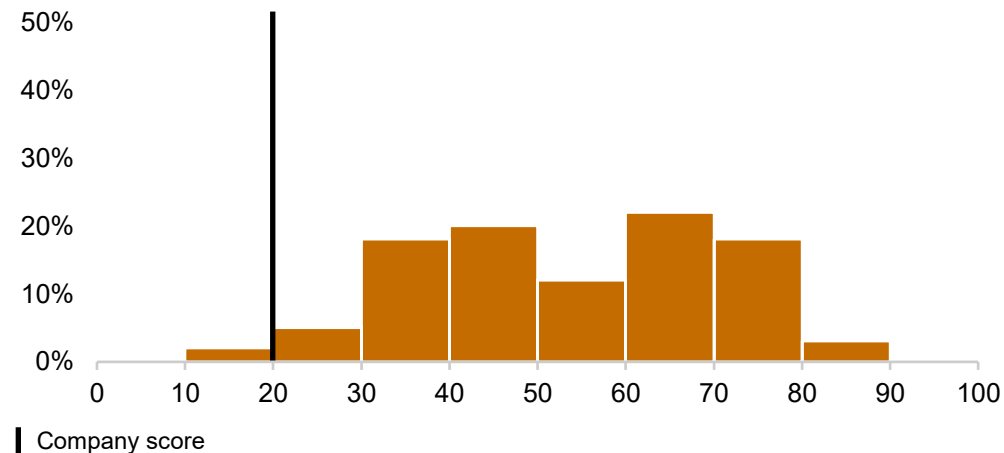
GRI Disclosure - 404-3

35% 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 reformulated question "Type of Individual Performance Appraisal" requires public reporting on 4 aspects and frequency of performance management appraisals and removed 1 other aspect.

Score Distribution for All Assessed Companies



3.5.2 Type of Performance Appraisal

Aspects	Focus and Expected practice	Assessment	
Type of performance appraisal	 Public reporting on the following individual and/or team-based performance management appraisals conducted: <ul style="list-style-type: none"> • Management by Objectives • Multidimensional performance appraisal (e.g. 360 degree feedback) • Team-based performance appraisal • Agile conversations 		
		✘	No public disclosure on management by objective
		✘	No public disclosure on multidimensional performance appraisal
		✔	
	✔		
Frequency	 The company has conducted performance appraisals on an ongoing basis	✘	No public disclosure on the frequency at which performance appraisal take place

Peer Practice example for the identified gap

Company: **Banana Resources Ltd** (THQ Industry)

Aspect- **All aspects**- <https://www.banana.com/media/banana-2022-Sustainability-Report.pdf#page=21>

source: Sustainability Report 2022, Page 21 under the header “Appraisal”

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

- ✔ Full score
- ! Partial score
- ✘ Zero points
- i Additional information
- ⊖ Not applicable

Did you know?

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

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[CTR Factsheet and Sample Report →](#)

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1. Login to the [CSA Portal](#) with your company's administrator account.
2. Click on the 'Debrief Call' link on the right side of the interface.
3. Indicate your preferred time slots for your debrief call.
4. Specify the queries that you would like to cover during your debrief call.

Please note: Debrief calls shall be requested at least seven business days in advance to ensure our analysts' availability. Please understand that S&P Global experts will not discuss additional topics beyond those of the Feedback Report.

Your Contact at S&P Global

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