

# Corporate Transparency Report

Investors, regulators, employees, and customers expect increased and comprehensive public disclosure on ESG. Find out if your company is ready to meet its stakeholders' needs for corporate transparency on ESG topics.

# Contents

01 Quantitative Benchmarking ..... 4

02 Qualitative Benchmarking..... 6

03 ESG Disclosure Overview ..... 7

**The Corporate Transparency Report (Transparency Report) is available as soon as your company is assessed through the Corporate Sustainability Assessment (CSA). It provides in-depth insight into S&P Global's assessment of your company's performance on public disclosure. The customized Transparency Report allows you to better comprehend global public reporting practices as well as S&P Global's public reporting requirements.**

## Who Benefits from this Service?

Companies today are under pressure from stakeholders to be more transparent. The Corporate Transparency Report provides in-depth insights into the key topics every company should publicly report on, including how the CSA identifies what those topics are. Every company can benefit from this report, whether you are just starting your sustainability journey or are already well on your way.

The Transparency Report also offers companies a valuable benchmarking service based on a sophisticated methodology that combines unique company insights and industry-level information. The report provides insights into your company's competitive strengths and areas for improvement, and identifies sustainability challenges and opportunities affecting your company now and in the future.

## What Do You Get?

Your detailed customized report covers the following topics:

1. **Quantitative Benchmarking** – Extensive benchmarking of your company's CSA performance and transparency practices against your industry peers, as well as year-over-year, based on S&P Global's scoring methodology for Disclosure Analysis, including categorization of questions by S&P Global scoring approaches
2. **Qualitative Benchmarking** – In-depth question-level gap analysis with detailed feedback on the company's public reporting for each of the questions' aspects.
3. **ESG Disclosure Overview** – Overview of how your company's ESG information, as collected by S&P through the CSA, is being preserved and communicated to your stakeholders.

The final report is delivered in a presentation format that's ready to use. Included in the service is a one-hour debrief call as well as free online access to the Peer Practices Database. For more details on the content of the report, please see the next pages.

## How Do I Place My Order?

To obtain this customized report, your company must have been assessed through the S&P Global CSA, whether by actively participating in the assessment, or being assessed by S&P Global based on publicly available information.

Once your assessment results are available, please contact the team to place your order for your company's Transparency Report. The report is prepared on a first come, first served basis and is usually ready 4–6 weeks after order confirmation. To confirm the order, a contract will need to be signed. You will receive the invoice upon delivery of the report.

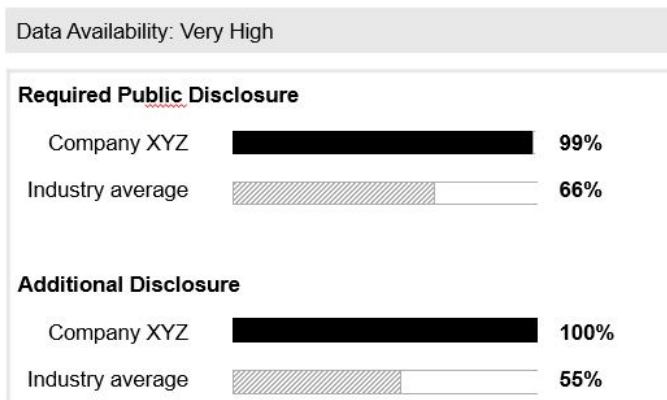
# 01 Quantitative Benchmarking

Your company's performance is benchmarked against your industry peers as well as year-over-year, with a special focus on your company's Disclosure Analysis scores.

## Historical Public Disclosure Performance

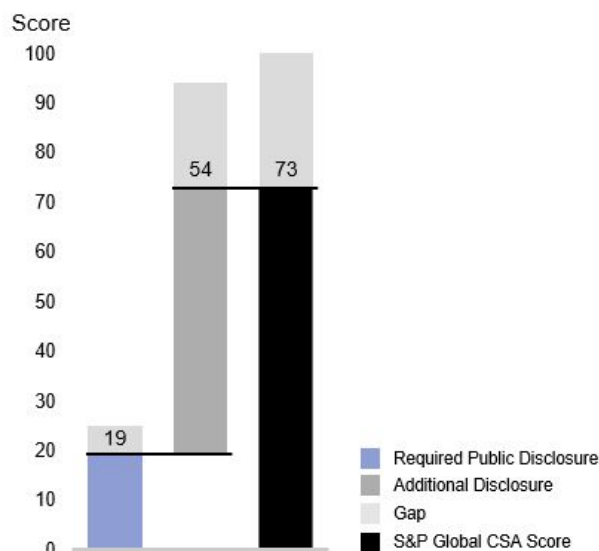
Benchmarking is based on a historical analysis of your company's performance in the S&P Disclosure Analysis over four years. These charts provide insights covering all topics covered in the CSA, down to dimension level. This allows a better understanding of your company's progress year-over-year.

### Disclosure Level



## Public disclosure contribution to score

Certain topics in the CSA require public disclosure or award more points for additional disclosure. A graphical presentation shows how your company's public disclosure on these questions contributes to your overall S&P Global CSA Score.



## Scores for Highest-Weighted Public Questions

A spider chart shows your company's scores on the highest-weighted questions that require public reporting, benchmarked against your industry's best and average scores. This report allows you to quickly identify the topics to focus your efforts on.



This section shows the overview of all questions in the CSA which require public disclosure and categorization of questions by scoring approaches: Policies & Procedures, Performance, KPIs, and Third-party Verification.

## CSA 2023 - Questions Requiring 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		•	•	

# 02 Qualitative Benchmarking





This customized chapter focuses on your company's performance on the topics where the capital markets would expect companies to disclose their approach publicly.

## Expectations and Detailed Gap Analysis






The expected practice for each aspect of the questions that require public disclosure is provided, together with a gap analysis that includes detailed feedback on your company's assessment, allowing a comprehensive understanding of your company's strengths and areas for improvement.

Status	Aspects	Focus and Expected practice	Assessment
	<b>Board type</b>	 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"> <li>• Executive Directors</li> <li>• Non-executive Directors</li> <li>• Independent Non-executive Directors"</li> </ul>
		 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> <b>Source:</b> Annual Report 2022, page 77. <b>Link:</b> <a href="https://www.samplecompany.com/wp-content/uploads/ar2021.pdf">https://www.samplecompany.com/wp-content/uploads/ar2021.pdf</a>

**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

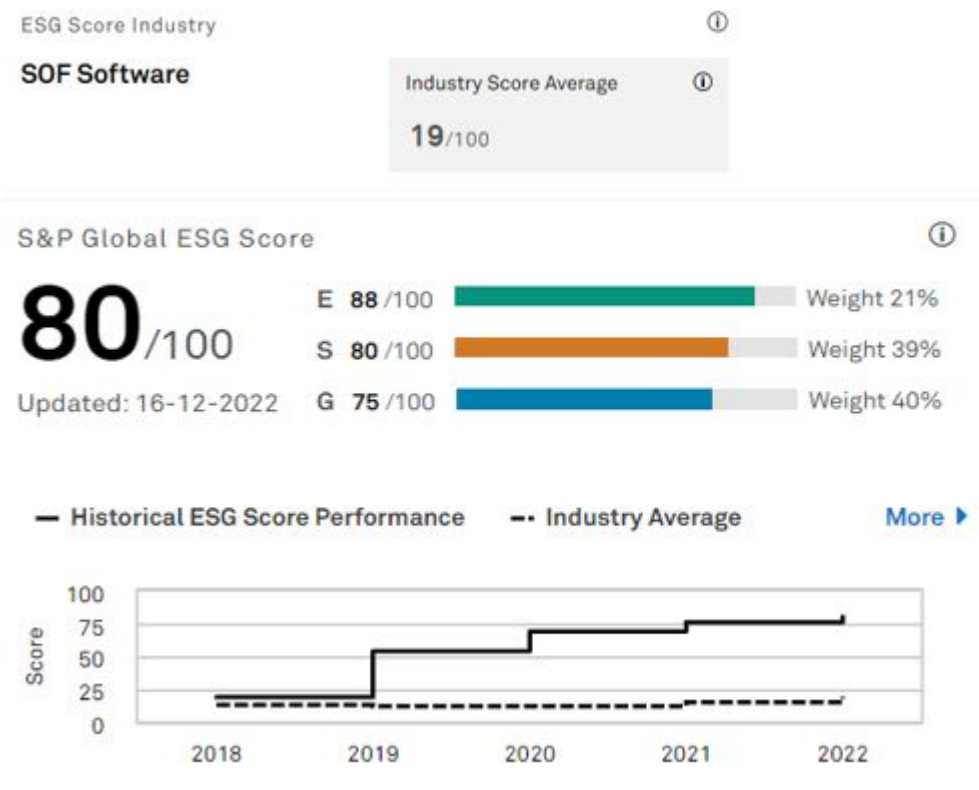
# 03 ESG Disclosure Overview

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

S&P Global, as a financial information provider, includes ESG scores and data in its platforms for investors and selected indicators on its public website for all stakeholders. The Disclosure Analysis is also visible on the different S&P Global channels. ESG disclosure is paramount for investors aiming at incorporating scores and data into their investment strategies, decision-making and product constructions.

One noteworthy example is the methodology used to construct the S&P 500 ESG Index, which uses, among other parameters, adjusted S&P Global ESG Scores to build a more sustainable version of the renowned S&P 500 index while maintaining a similar risk/return profile. Moreover, complete access to the entire S&P Global ESG Scores universe and detailed underlying data is available to any subscriber, via the robust Capital IQ Pro platform - see the below example.

## Your Company's ESG Performance on S&P Capital IQ Pro



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# S&P Global

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

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