

# Feedback Report





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Benchmark your company's sustainability performance against industry peers and receive insights on key improvement areas. The service provides benchmarking statistics and a qualitative gap analysis of your company's sustainability performance on a question level for selected criteria of the S&P Global Corporate Sustainability Assessment (CSA).

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## What do you get?

A report in presentation format including:

### **Benchmarking** of your company against industry peers

- 4-year trend analysis against industry peers on dimension and total score level
- Performance analysis of the material criteria in each sustainability dimension visualized with a spider chart against the industry best and median as well as a heat map of top performers and closest peers

### **Analysis for up to 7 key questions**

- Aspect by aspect gap analysis
- Explanation of CSA's approach, including assessment focus, expected practice and question rationale
- Score table and identification of top performers and closest competitors
- 4-year trend analysis against industry peers on criteria level
- Company and performance relative to best company for all questions in the selected criteria
- Peer practice examples for the identified gaps (where available)

A 1-hour over-the-phone debriefing session on the report with a CSA expert.

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## How does it work?

The Feedback Report can be ordered directly online. Simply log in to your company's account by visiting <https://portal.csa.spglobal.com/survey/>

Make sure you are logged in with your CSA administrator account. Go to the "Report" tab under the "Benchmarking" tab. In there, click on "Order Feedback Report". Payments can be made by credit card or invoice.

Once you place your order, the 7 questions with the highest weighted gap will be automatically pre-selected for inclusion in your report. However, you can manually change this pre-selection and instead select the 7 questions that you would like the report to focus on.

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## When will I receive my report?

The online order interface will indicate a delivery window. This will depend on the availability of analysts and the overall demand for this service. We target a delivery window of 4 to 6 weeks from receiving your order.

## Key insights into your sustainability performance

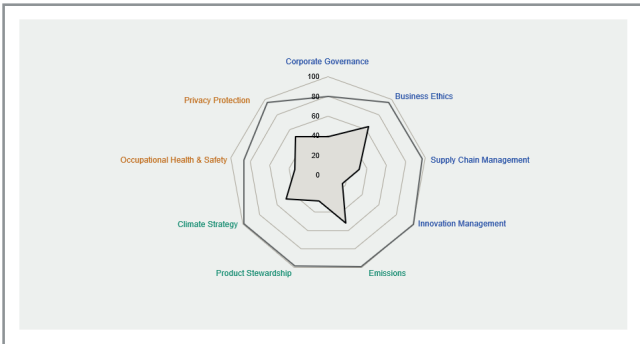
Your Feedback Report will be provided in presentation format (approx. 30 pages). The following sample screenshots give you an idea of the sort of analysis you will receive. The actual information provided is for illustration purposes only.

## Management summary section

| Company                               | Score | Y-o-Y | DJSI Membership 2023       | DJSI Membership 2022    |
|---------------------------------------|-------|-------|----------------------------|-------------------------|
| Bananas Inc.                          | 85    | +2    | World, Emerging Markets    | World, Emerging Markets |
| Chermes Financials Ltd.               | 84    | +5    | World, Emerging Markets    | World, Emerging Markets |
| Dates PLC.                            | 83    | +1    | N/A                        | N/A                     |
| Fig Investment Co.                    | 80    | +5    | Asia Pacific               | Asia Pacific            |
| Gooseberries SpA.                     | 78    | +1    | World, Emerging Markets    | World, Emerging Markets |
| <b>Your Company and Closest Peers</b> |       |       |                            |                         |
| Lime Automotive Inc.                  | 42    | +26   | N/A                        | N/A                     |
| Mango Smoothie S.A.                   | 41    | +6    | World, Asia Pacific, Korea | Asia Pacific, Korea     |
| Samples Company                       | 41    | +38   | World, Europe              | World, Europe           |
| Melon PLC.                            | 41    | +9    | N/A                        | N/A                     |
| Bank of Oranges Ltd.                  | 40    | +40   | Emerging Markets           | Emerging Markets        |

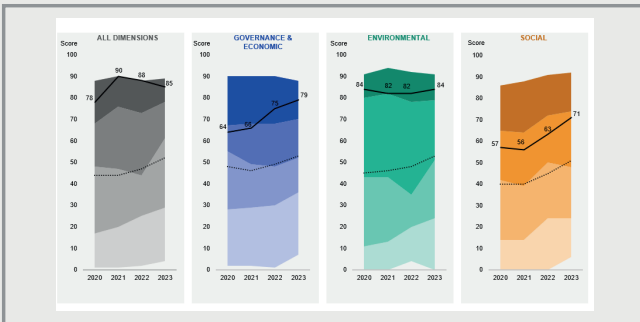
### Understand your company's performance versus your industry peers

The management summary visualizes your performance against your industry peers to help your internal discussions. The first slides focus on your performance on total and dimension level as well as the most relevant criteria. It includes a table showing the top performers by S&P Global CSA Score and your closest competitors in your industry, and, if applicable, how their DJSI memberships changed year on year.



### Most material aspects

The most material criteria in each sustainability dimension are selected by judging their likelihood and magnitude of impact on business value drivers.



### Four-year trend analysis — company vs industry

You only truly understand your CSA performance if you look at your company's performance against your peers over a multiyear trend. Are you developing in line with your peers? Are you on an outperforming trend? Or are they catching up on your leadership position? This chart plots your company's S&P Global CSA Score against the distribution of industry scores, split into quartiles, as well as the industry average.

|   | Applebee's Inc. | Bonanza P.L.C. | Colony Holdings Co | Changyi Environmental Ltd. | Enchanta SpA | Fossil Bank | Granite Technology Ltd | Samuel Company | Home Corporation | Leona Automobile |
|---|-----------------|----------------|--------------------|----------------------------|--------------|-------------|------------------------|----------------|------------------|------------------|
| Total CSA Score   | 88              | 86             | 88                 | 87                         | 87           | 77          | 72                     | 72             | 69               | 69               |
| Economic Dimension  | 88              | 90             | 88                 | 84                         | 87           | 67          | 76                     | 76             | 73               | 74               |
| Business Ethics   | 100             | 100            | 95                 | 80                         | 100          | 85          | 85                     | 90             | 85               | 84               |
| Corporate Governance                                      | 47              | 54             | 42                 | 40                         | 50           | 57          | 55                     | 55             | 73               | 72               |
| Information Security/ Cybersecurity & System Availability | 93              | 94             | 92                 | 93                         | 85           | 53          | 53                     | 52             | 50               | 65               |
| Innovation Management                                     | 100             | 100            | 100                | 100                        | 82           | 74          | 88                     | 80             | 81               | 73               |
| Materiality   | 100             | 100            | 100                | 85                         | 100          | 100         | 82                     | 88             | 80               | 88               |
| Policy Influence  | 100             | 100            | 100                | 100                        | 100          | 74          | 100                    | 85             | 84               | 41               |
| Product Quality & Recall Management                       | 100             | 100            | 100                | 100                        | 100          | 91          | 100                    | 45             | 80               | 100              |
| Risk & Crisis Management                                  | 100             | 100            | 100                | 85                         | 84           | 71          | 40                     | 79             | 79               | 44               |
| Supply Chain Management                                   | 88              | 85             | 95                 | 91                         | 100          | 78          | 79                     | 83             | 84               | 88               |
| Tax Strategy  | 61              | 50             | 84                 | 100                        | 81           | 53          | 40                     | 53             | 5                | 59               |
| Environmental Dimension                                   | 85              | 86             | 88                 | 88                         | 88           | 86          | 74                     | 75             | 71               | 68               |
| Biodiversity  | 63              | 63             | 73                 | 29                         | 12           | 6           | 6                      | 6              | 6                | 6                |
| Climate Strategy  | 97              | 98             | 91                 | 82                         | 87           | 90          | 58                     | 59             | 67               | 60               |
| Environmental Policy & Management Systems                 | 93              | 100            | 96                 | 98                         | 89           | 88          | 98                     | 72             | 63               | 73               |
| Emissions   | 97              | 90             | 89                 | 98                         | 84           | 81          | 81                     | 87             | 74               | 84               |
| Product Stewardship                                       | 100             | 100            | 100                | 100                        | 100          | 100         | 96                     | 96             | 100              | 82               |
| Social Dimension  | 85              | 89             | 85                 | 87                         | 73           | 79          | 69                     | 78             | 71               | 65               |
| Occupational Health & Safety                              | 100             | 86             | 100                | 85                         | 100          | 85          | 88                     | 88             | 83               | 87               |
| Customer Relationship Management                          | 100             | 95             | 100                | 100                        | 87           | 100         | 100                    | N/A            | 33               | 60               |
| Human Capital Development                                 | 100             | 100            | 88                 | 87                         | 85           | 78          | 88                     | 92             | 84               | 88               |
| Human Rights  | 89              | 88             | 81                 | 81                         | 85           | 86          | 96                     | 80             | 50               | 71               |
| Labor Practice Indicators                                 | 93              | 80             | 85                 | 82                         | 80           | 54          | 60                     | 81             | 80               | 35               |
| Privacy Protection  | 86              | 86             | 98                 | 98                         | 81           | 81          | 81                     | 82             | 87               | 84               |
| Talent Attraction & Retention                             | 80              | 83             | 81                 | 79                         | 85           | 70          | 81                     | 82             | 85               | 89               |

### Visualizations and analysis

The heatmap table provides a color coded view of the CSA Scores of individual companies. Top scores are green, lower scores turn orange. It includes leading companies and your closest competitors based on their CSA Scores. The table allows you to quickly analyze your relative performance compared to these companies.

### Gap analysis provided for 7 questions

| Criterion Level Score 2023     |       |       |                 | Criterion Questions                                 |        |       |       |                              |
|--------------------------------|-------|-------|-----------------|---|--------|-------|-------|------------------------------|
| Company                        | Score | Y-o-Y | Question Number | Question  | Weight | Score | Y-o-Y | Weighted gap criterion score |
| Mango Inc                      | 88    | -4    | 1.8.1           | IT Security/ Cybersecurity Governance               | 40     | 38    | -     | 27                           |
| Company Melons Ltd             | 84    | +5    | 1.8.2           | IT Security/ Cybersecurity Maturity                 | 25     | 100   | =     | 66                           |
| Kali Corp                      | 78    | +9    | 1.8.3           | IT Security/ Cybersecurity Process & Infrastructure | 35     | 42    | +     | 32                           |
| Bananas Inc                    | 77    | +7    |                 |   |        |       |       |                              |
| Cherries Company               | 74    | +1    |                 |   |        |       |       |                              |
| Your Company and Closest Peers | 81    | +5    |                 |   |        |       |       |                              |
| Peapole P.L.C.                 | 81    | +5    |                 |   |        |       |       |                              |
| Company Strawberry Ltd.        | 57    | 0     |                 |   |        |       |       |                              |
| Sample Company                 | 78    | +8    |                 |   |        |       |       |                              |
| Company Grape Ltd.             | 54    | +36   |                 |   |        |       |       |                              |
| Bananas Inc.                   | 54    | +10   |                 |   |        |       |       |                              |

| Year                | Company Score | Industry Score |
|---------------------|---------------|----------------|
| 2020 (23 companies) | 77            | 77             |
| 2021 (27)           | 84            | 84             |
| 2022 (26)           | 81            | 81             |
| 2023 (13)           | 81            | 81             |

### Criteria dashboard

This section of the report illustrates your performance in the selected criteria. Understand your relative ranking and your competitive landscape. The box plots illustrate the distribution of criteria scores in your industry and allow a 4-year trend analysis of your company's performance. It highlights your performance on the questions that are part of the selected criteria.

### Understand the rationale 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.

**Corporate Governance**  
Risks & Opportunities: Impact on Enterprise Value Creation

**Rationale**

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

An effective board of directors, properly constituted, is the linchpin of good corporate governance. Shareholders are responsible for monitoring performance, setting the company's stated objectives, compliance with applicable laws and regulations, and protecting shareholder rights and interests.

**CSA approach**

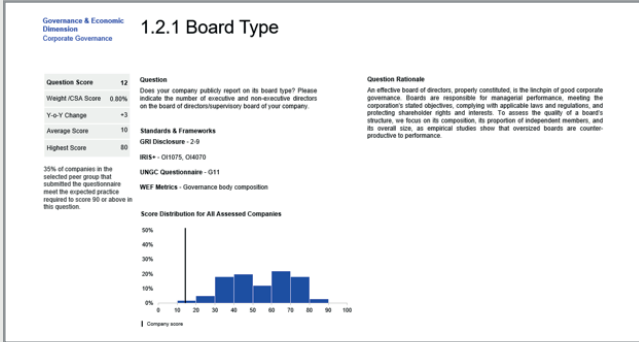
- Checks and balances that enable the Board of Directors to have appropriate control and oversight responsibilities.
- Management incentives (pay) to be set in such a way that management interests are aligned with shareholders' interests.
- Full transparency on the attributes and position needed to oversee 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 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.



### Gap analysis

Aspect by Aspect, item by item review of your assessment results in the selected questions. This analysis allows you to understand in detail how your CSA answers were assessed. Icons provide a quick visualization of strengths and areas for improvement. Areas where the information provided was not sufficient for full points are highlighted and the gap to expected practice is explained.

| Aspects   | Focus and Expected practice   | Assessment  |
|---|---|---|
| Responsibility for risk management              | Risk management responsibility assigned to a dedicated person, such as Chief Risk Officer or Risk committee                                       | ✔   |
|   | Reporting line assigned to executive management or board of directors   | ✔   |
| Responsibility for monitoring and auditing      | Responsibility for monitoring and auditing risk management performance assigned to a dedicated person who is part of Internal Audit or Compliance | ✔   |
|   | Reporting line assigned to executive management or board of directors   | ✔   |
| Expertise and training                          | High number of non-executive members of board of directors with expertise in enterprise risk management   | ⚠ The company has 1 non-executive director with expertise in enterprise risk management, which is below the threshold for the maximum score |
|   | Regular risk management education for non-executive directors   | ✘ The information provided for the training does not clearly describe regular risk management education for non-executive directors         |
| Corporate structure of risk management function | Risk management function is structurally independent of the business lines  | ✔   |

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# S&P Global

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