

CSA Performance Outline Report

Sample Company, September 2024



S&P Global

Important Note

This sample report features only some sample slides for illustration of the content of the Performance Outline Report.

The Corporate Sustainability Assessment (CSA)

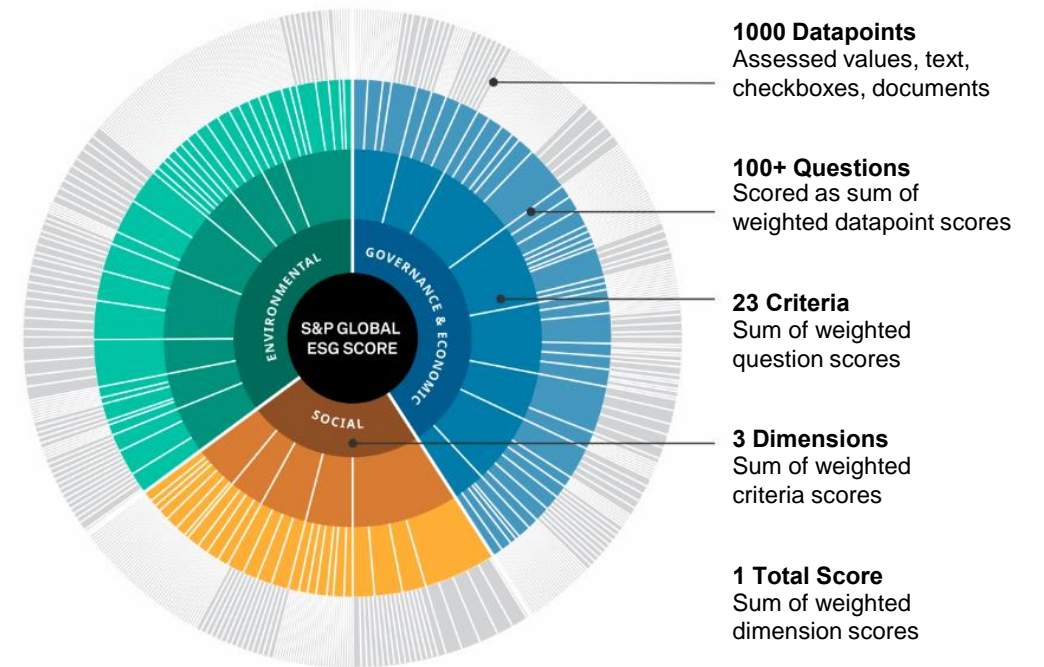
The Corporate Sustainability Assessment (CSA) is an annual evaluation of companies' sustainability practices. This year, S&P Global is inviting **over 13,800 companies**. The CSA focuses on criteria that are both **industry-specific and financially material** and has been doing so since 1999.

Key facts

- As of January 2020, the CSA is **issued by S&P Global**, where it forms the foundation of company ESG disclosure to S&P Global for financially material ESG factors and will underpin the ESG research across our different divisions (S&P Global Ratings, S&P Dow Jones Indices and S&P Global Market Intelligence).
- In SustainAbility's Rate the Raters 2019 report, companies rated the CSA as the most useful ESG assessment thanks to its high level of transparency, its sector-specific view of material ESG issues, and its incorporation of emerging sustainability risks and opportunities. In the 2020 report, which looked at the investor perspective, the CSA came out top **among the highest-quality ratings** and was cited as a "strong signal of sustainability."
- For over 20 years, the results of the CSA are used for the annual rebalancing of the iconic **Dow Jones Sustainability Indices (DJSI)**. CSA scores are used in numerous other S&P Dow Jones indices including the Dow Jones Sustainability Indices (DJSI) and the S&P 500 ESG.
- **S&P Global CSA Scores** calculated from the CSA are made available to the global Financial markets via the **S&P Capital IQ Pro platform**, robustly linked to financial and industry data, research and news, providing integral ESG intelligence to make business and financial decisions with conviction.
- Learn all about S&P Global's ESG Solutions at www.spglobal.com/ESG and the CSA at www.spglobal.com/esg/csa

From data to score

The Corporate Sustainability Assessment (CSA) uses a consistent, rule-based methodology to convert an average of 1000 data points per company into a **total sustainability score**. It applies 62 industry-specific approaches. The size of the segments in the sample graph below represents the **weight (materiality)** assigned at the different levels. This chart is not representative of your industry.



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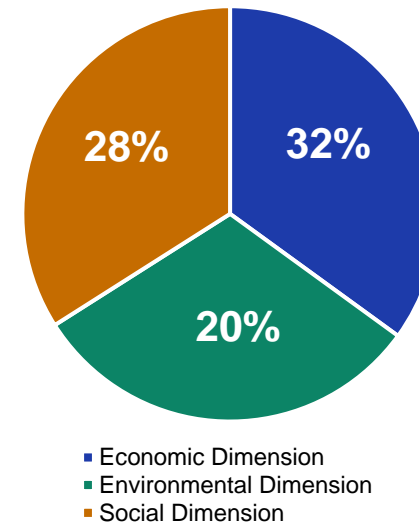
- 4** **The S&P Global Corporate Sustainability Assessment (CSA)**
Short presentation of the CSA and industry synopsis
- 7** **Company Overall Performance**
Company performance in terms of total and dimension scores, over the last four years, and compared with industry peers. Impact of controversial issues on the score.
- 14** **Criteria Overview**
Performance of the company at criterion level, highlighting the major gaps in terms of score.
- 17** **Use of Scores and Data**
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The CSA Addresses Material ESG Factors Systematically

Driving Forces in the ABC Industry

The market continues to undergo dramatic changes caused by the decarbonization and decentralization of power generation and accentuated by the multi-faceted challenges related to the global energy crisis. As a result, electric utilities need to develop innovative business models that can adapt to the new political, economic and technical constraints and demands. Gas markets are being reshaped by the gas supply crunch, accentuating the challenge to provide secure, reliable and affordable gas services to businesses and households. For companies in the industry, aging distribution and collection networks, along with the opposition to privatization, are key challenges in developed countries. In emerging markets, increasing water stress and deteriorating water quality represent challenges, while increasing consumption and rapid infrastructure expansion are driving growth. Well-positioned companies are active in resource management, foster demand-side efficiency and proactively engage with stakeholders.

Dimension and Criteria Sample Industry	Weight
Social Dimension	28
Labor Practices	3
Human Rights	3
Human Capital Management	4
Occupational Health & Safety	6
Customer Relations	4
Privacy Protection	2



Dimension and Criteria Sample Industry	Weight
Economic Dimension	32
Corporate Governance	7
Materiality	3
Risk & Crisis Management	4
Business Ethics	4
Policy Influence	2
Supply Chain Management	4
Tax Strategy	2
Information Security/ Cybersecurity & System Availability	2
Innovation Management	4

Dimension and Criteria Sample Industry	Weight
Environmental Dimension	20
Environmental Policy & Management	6
Product Stewardship	7
Biodiversity	2
Climate Strategy	5

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Sample Company Sustainability Performance Overview

Total CSA Scores in Sample Industry

Company	Score	Y-o-Y
Sample Company	85	+2
Applesauce Inc	84	+5
Bruschetta PLC.	83	+1
Coffee Holdings Co.	80	+5
Dumplings Financials Ltd.	78	+1
Enchilada S.p.A	78	+9
Falafel Bank	77	+16
Guacamole Transport Ltd.	77	+2
Hummus Technology Corporation	74	+3
Lasagna Automotives	74	-3

Overview

Sample Company ranks among the top 10% of peers in the Sample Industry (ABC), demonstrating consistent progress in overall performance over four years.

From the three dimensions assessed this year, the company recorded the highest score in the *Environmental Dimension*, which contributed 29 out of 31 possible points to the Total Score. By comparison, the company presents the greatest score improvement in the *Governance & Economic Dimension* (+4 points), along with score increases across five out of nine criteria.

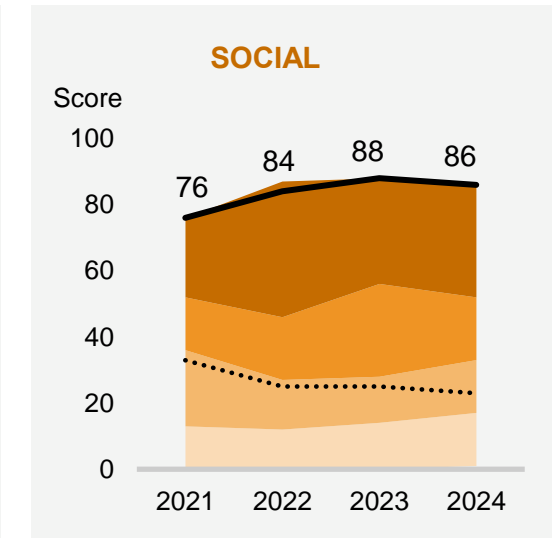
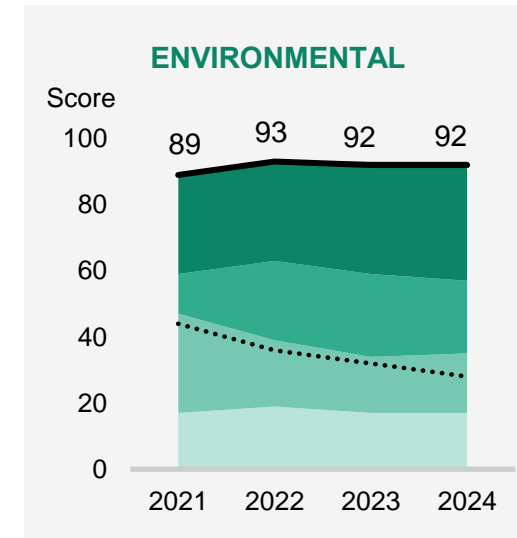
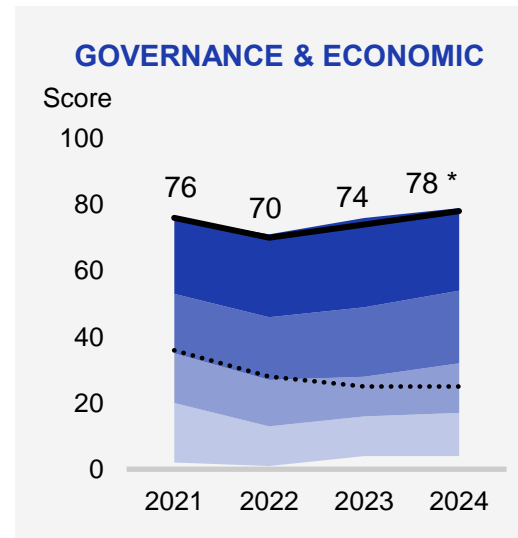
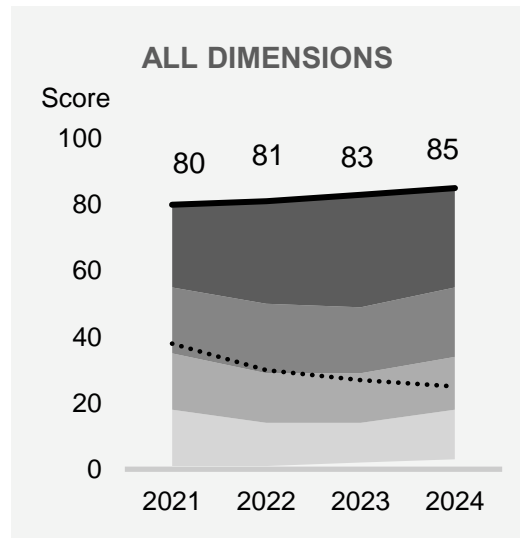
However, score in the *Social Dimension*, contrary to three years of progress, now presents a two-point YoY decline. This leaves a gap equivalent to 4.8 potential points to positively impact the Total Score, with *Occupational Health & Safety* particularly accounting for a share of 2.1 potential points.

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](#).

* Revised after announcement of 2024 CSA Scores

- Company score
- Industry average
- Top quartile
- Bottom quartile



Key Developments

Governance & Economic Dimension

Following a four-point score increase in this dimension, Sample Company currently ranks in the 93rd percentile among its closest peers. In addition to securing the top position in the criterion *Innovation Management* (four-year ranking), this year's increase was contributed by score improvements in more than half of criteria assessed in this dimension.

Despite drawing out nine additional points YoY in *Corporate Governance* (four-year scores), the company has yet to close a gap of 4.1 points from the Total Score — such gaps were specifically identified in questions such as board type, board gender diversity and management ownership. Similarly, gaps due to no public disclosure or lack thereof were largely reflected in *Supply Chain Managements*, specifically in reporting the supplier code of conduct, screening methodology, and assessment process.

Environmental Dimension

Marking relatively consistent YoY score improvements, Sample Company has recorded high scores in this dimension, compared to other dimensions, over four years. Furthermore, the company currently takes the lead among industry peers in the criterion *Product Stewardship* (four-year ranking).

Contrary to last year, the company now scored 55 points in *Biodiversity*. However, this criterion accounted for a share of 0.9 potential points to positively impact the Total Score, indicating potential improvements in questions concerning the company's commitments to biodiversity and no deforestation. Likewise, gaps particularly due to no public disclosure or lack thereof were noted in *Environmental Policy & Management Systems*, specifically in reporting its environmental management policy, and coverage of EMS verification.

Social Dimension

Sample Company's percentile ranking in this dimension has improved over the past three years, reaching the 84th percentile in 2024 (four-year ranking). However, the Dimension score decreased by two points YoY, leaving a gap equivalent to 4.8 potential points to positively impact the Total Score.

In this context, the criterion *Occupational Health & Safety* particularly accounted for a share of 2.1 potential points as gaps were identified in reporting the number of fatalities rate and LTIFR for contractors. Taking methodology updates into account, potential improvements were shown in *Customer Relations*, specifically in the public disclosure of customer data used for secondary purposes.

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.

* Revised after announcement of 2024 CSA Scores

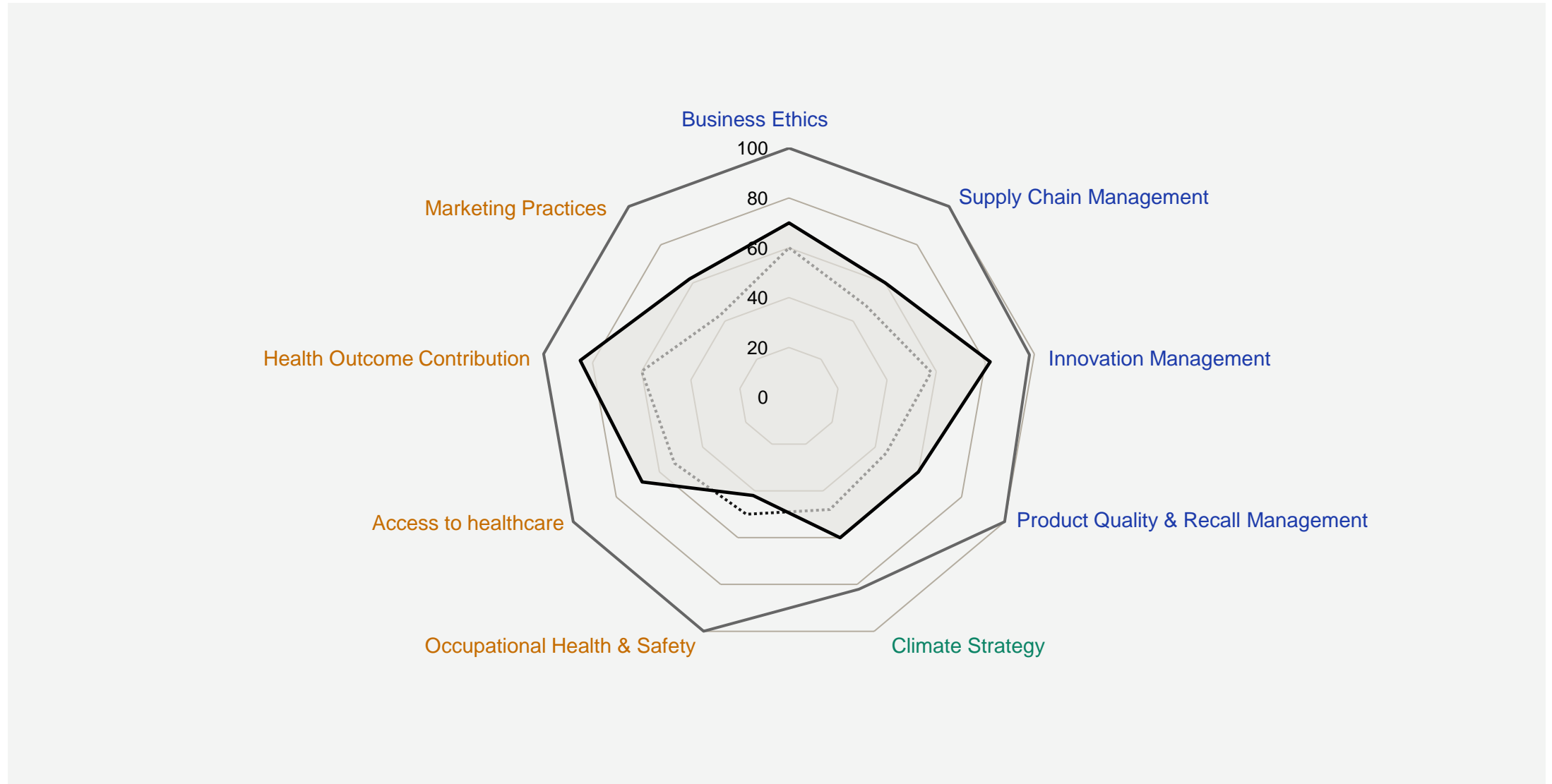
Sample Company	Applesauce Inc	Bruschetta PLC.	Coffee Holdings Co	Dumplings Financials Ltd.	Enchilada S.p.A	Falafel Bank	Guacamole Transport Ltd.	Hummus Technology Corporation	Lasagna Automotives	
Total CSA Score	85	84	83	80	78	78	77	77	74	74
Governance & Economic Dimension	78 *	78	79	73	72	61	72	68	64	65
Business Ethics	94	95	84	83	90	80	93	74	62	84
Corporate Governance	49	55	48	37	44	37	42	34	41	44
Information Security/ Cybersecurity & System Availability	85 *	82	77	73	81	64	68	69	71	59
Innovation Management	100	89	100	100	100	80	87	95	95	66
Materiality	94	83	100	100	77	57	77	83	83	83
Policy Influence	82	89	55	100	100	64	100	100	33	100
Risk & Crisis Management	67	84	82	70	51	60	72	45	55	62
Supply Chain Management	94	94	93	89	88	68	90	97	92	75
Tax Strategy	63	32	100	36	33	53	27	56	45	32
Environmental Dimension	92 *	92	88	84	83	93	83	80	84	82
Biodiversity	55	NAP	0	43	0	65	0	28	0	0
Climate Strategy	98	90	99	77	92	92	86	79	86	84
Environmental Policy & Management	95	80	94	98	84	95	96	75	86	84
Product Stewardship	95	95	84	90	74	89	78	88	92	98
Social Dimension	86	83	83	84	79	81	78	82	75	76
Customer Relations	63	93	84	60	48	68	78	95	93	81
Human Capital Management	100	93	87	92	94	87	72	84	51	83
Human Rights	95	79	88	81	81	84	77	80	79	60
Labor Practices	80	67	79	89	81	63	96	51	65	83
Occupational Health & Safety	65	79	84	84	78	81	87	82	72	59
Privacy Protection	96	73	49	90	74	53	83	80	84	74

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.

- Company
- Industry average score
- Industry best score

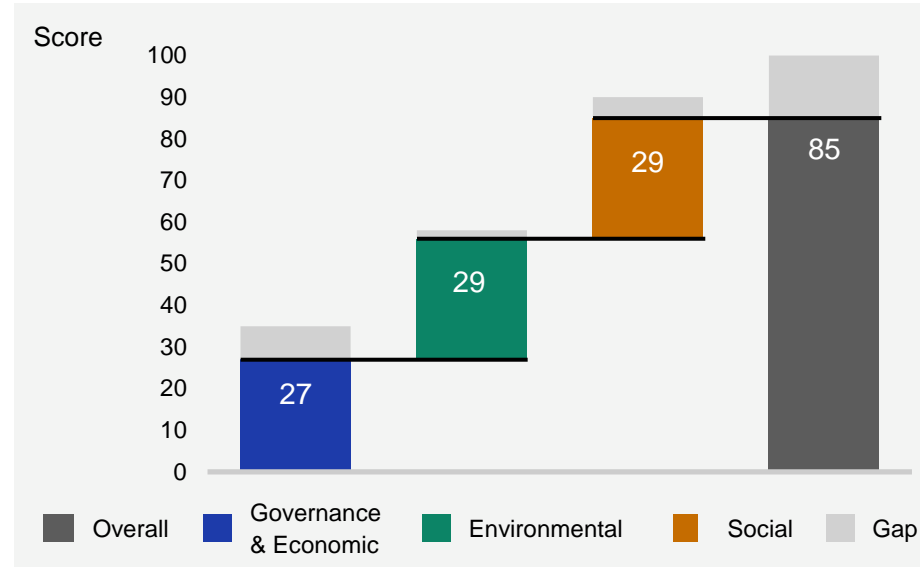


Impact and Contributions on Total Score

On this slide you will find how your ESG 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 CSA Score



Top 3 Strengths

1. Innovation Management
2. Environmental Reporting
3. Human Capital Development

Top 3 Challenges

1. Corporate Governance
2. Occupational Health & Safety
3. Customer Relationship 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 CSA Score

Dimension and Criteria	Score	Weight	Impact on Total CSA Score
Governance & Economic Dimension	78 *	35	-7.7
Corporate Governance	49	8	-4.1
Risk & Crisis Management	67	4	-1.3
Tax Strategy	63	2	-0.7
Policy Influence	82	2	-0.4
Supply Chain Management	94	6	-0.4
Business Ethics	94	5	-0.3
Information Security/ Cybersecurity & System Availability	85 *	2	-0.3
Materiality	94	2	-0.1
Innovation Management	100	4	0.0
Environmental Dimension	92 *	31	-2.5
Biodiversity	55	2	-0.9
Environmental Policy & Management	95	6	-0.3
Product Stewardship	95	7	-0.3
Climate Strategy	98	5	-0.1
Social Dimension	86	34	-4.8
Occupational Health & Safety	65	6	-2.1
Customer Relations	63	4	-1.5
Labor Practices	80	3	-0.6
Human Rights	95	3	-0.1
Privacy Protection	96	2	-0.1
Human Capital Management	100	4	0.0

Top Two Areas For Improvement for each Dimension

	GOVERNANCE & ECONOMIC	ENVIRONMENTAL	SOCIAL
Impact if all gaps are closed:	10.5	1.4	9.9
Impact if all the gaps in the top 2 areas are closed:	4.8	1.1	4.4
	<p>Corporate Governance</p> <ul style="list-style-type: none"> High number of members on the board and low share of independent directors The chairperson is not an independent non-executive director No disclosure on independent assessment of board performance, board members' election and restricted mandates No public disclosure on predefined financial and relative financial metrics for performance-based variable compensation of the CEO <p>Supply Chain Management</p> <ul style="list-style-type: none"> No public disclosure on supplier code of conduct for environmental issues and anti-competitiveness No public disclosure on business relevance and methodology for suppliers' screening No disclosure on number of suppliers assessed with substantial negative impacts, corrective action plans and third-party verification 	<p>Environmental Policy & Management Systems</p> <ul style="list-style-type: none"> No public disclosure on roles and responsibilities for implementing environmental management policy No public disclosure on due-diligence of acquisitions/mergers comprising an environmental audit within the scope of corporate environmental requirements Scope of EMS verification does not cover all operations <p>Waste</p> <ul style="list-style-type: none"> The decreasing trend of total waste disposed is below the expected threshold. Further, the company is not positioned in the top quintile of its industry No disclosure on incentives for contractors for recovering and recycling building materials 	<p>Human Capital Development</p> <ul style="list-style-type: none"> No clear description on employee development program objective, quantitative impact of its business benefits and employee participation The trend of HCRoI increase over the period of last four years is below the expected threshold <p>Talent Attraction & Retention</p> <ul style="list-style-type: none"> No disclosure on long-term incentive programs for employees below the senior management level No public disclosure on part-time working options, childcare facilities or contributions and paid family or care leave beyond parental leave The trend of employee engagement is below the expected threshold. Further, no disclosure on employee metrics - happiness and stress. Further, the data coverage for employees responding to the survey is low

Top two areas for improvement and key action items for each dimension are identified taking into account the company's score and the criterion's impact on the total score

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Governance & Economic Dimension Overview

Dimension Level Scores 2024

Company	Score	Y-o-Y
Applesauce Inc	79	+7
Sample Company here	78 *	+4
Bruschetta PLC.	78	+2
Coffee Holdings Co.	73	+8
Dumplings Financials Ltd.	72	+6
Enchilada S.p.A	72	+3
Falafel Bank	70	-2
Guacamole Transport Ltd.	68	+7
Hummus Technology Corporation	67	+21
Lasagna Automotives	67	+2

Criteria Level Scores

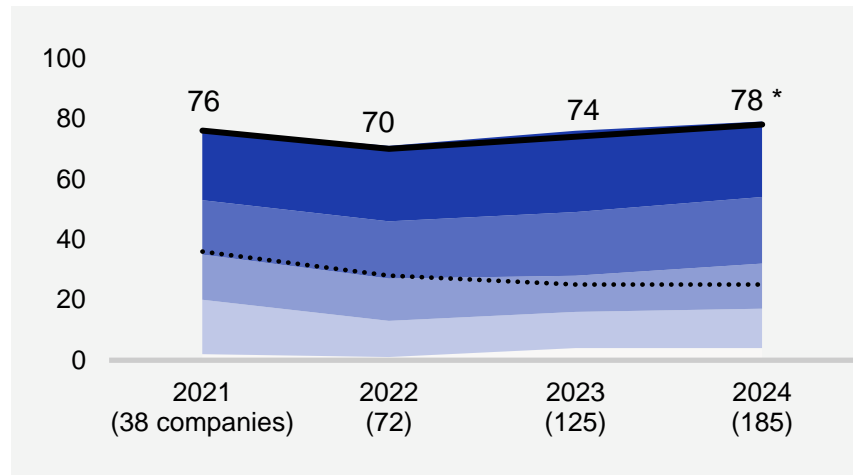
Dimension and Criteria	Weight	Score	Y-o-Y	Quartile
Governance & Economic Dimension	35	78 *	+4	●●●●
Corporate Governance	8	49	+9	●●●●
Materiality	2	94	+17	●●●●
Risk & Crisis Management	4	67	0	●●●●
Business Ethics #	5	94	-1	●●●●
Policy Influence	2	82	+8	●●●●
Supply Chain Management	6	94	+4	●●●●
Tax Strategy	2	63	+4	●●●●
Information Security/ Cybersecurity & System Availability	2	85 *	+15	●●●●
Innovation Management	4	100	0	●●●●

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Criterion changed in 2024

Dimension Score 2021–2024: Company vs. Industry



— Company score
 ... Industry average
 ●●●● Top quartile
 ●●●● Middle quartile
 ●●●● Bottom quartile

Top 5 Questions with the Highest Weighted Gap

Effective Change Year over Year = Δ Company Score – Δ DJSI Industry Average Score.

Question Number	Criterion	Question	Question Weight	Company Score	DJSI World Industry Average	Best Score	Relative to Best Company	Effective Change [#]
1.2.5	Corporate Governance	Board Gender Diversity	1	0	17	100	0%	-4
3.6.2	Customer Relation	Customer Satisfaction Measurement	1	35	79	100	35%	-47
3.5.5	Occupational Health & Safety	Lost-Time Injury Frequency Rate (LTIFR) - Contractors	1	10	60	100	10%	-11
2.2.4	Climate Strategy	Volatile Organic Compounds Emissions	1	30	69	100	30%	-5
3.5.3	Occupational Health & Safety	Fatalities	2	60	90	100	60%	-33

Top 5 Questions with the Highest Weighted Gap: Major Gap Description

Dimension	Criterion	Question	Score	Major Gap Description
1.2.5	Corporate Governance	Board Gender Diversity	0	There is only one female director on the board of 10 directors, representing only 10% of total share of women on the board
3.6.2	Customer Relationship Management	Customer Satisfaction Measurement	35	The percentage of satisfied respondents is less than 90%. Further, the company has not achieved its annual target of percentage of satisfied respondents and the coverage is less than 80%
3.5.5	Occupational Health & Safety	Lost-Time Injury Frequency Rate (LTIFR) - Contractors	10	The company has registered an increasing trend of LTIFR contractors. Further, the average contractors' LTIFR for the past three/four fiscal years is above the threshold
2.2.4	Climate Strategy	Volatile Organic Compounds Emissions	30	The company has registered an increasing trend of normalized direct Volatile Organic Compounds (VOC) emissions. Further, the company has not achieved its annual target
3.5.3	Occupational Health & Safety	Fatalities	60	The company has one fatality for both employees and contractors

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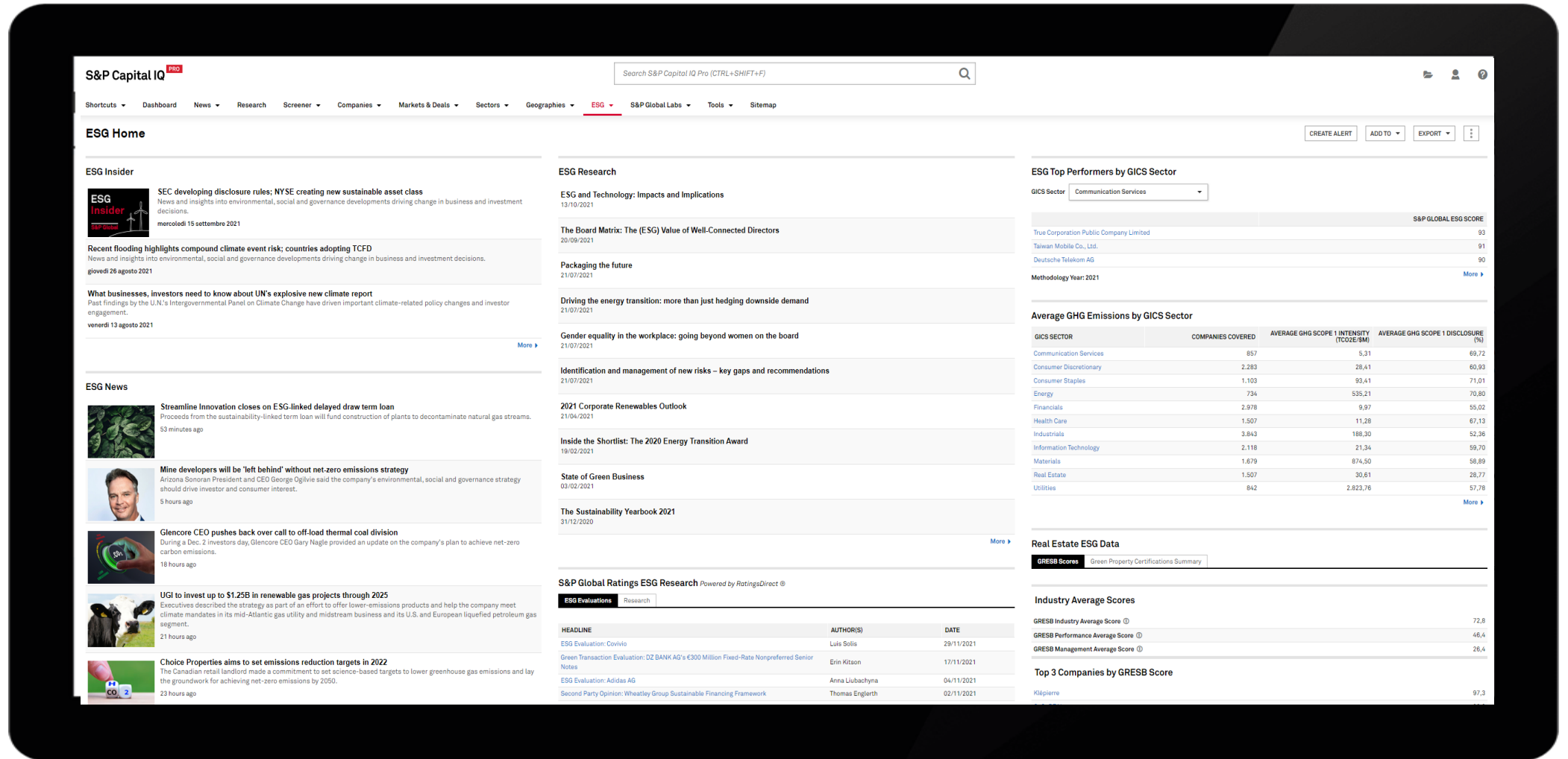
S&P Global Market Intelligence: Capital IQ Platform

S&P Capital IQ Platform

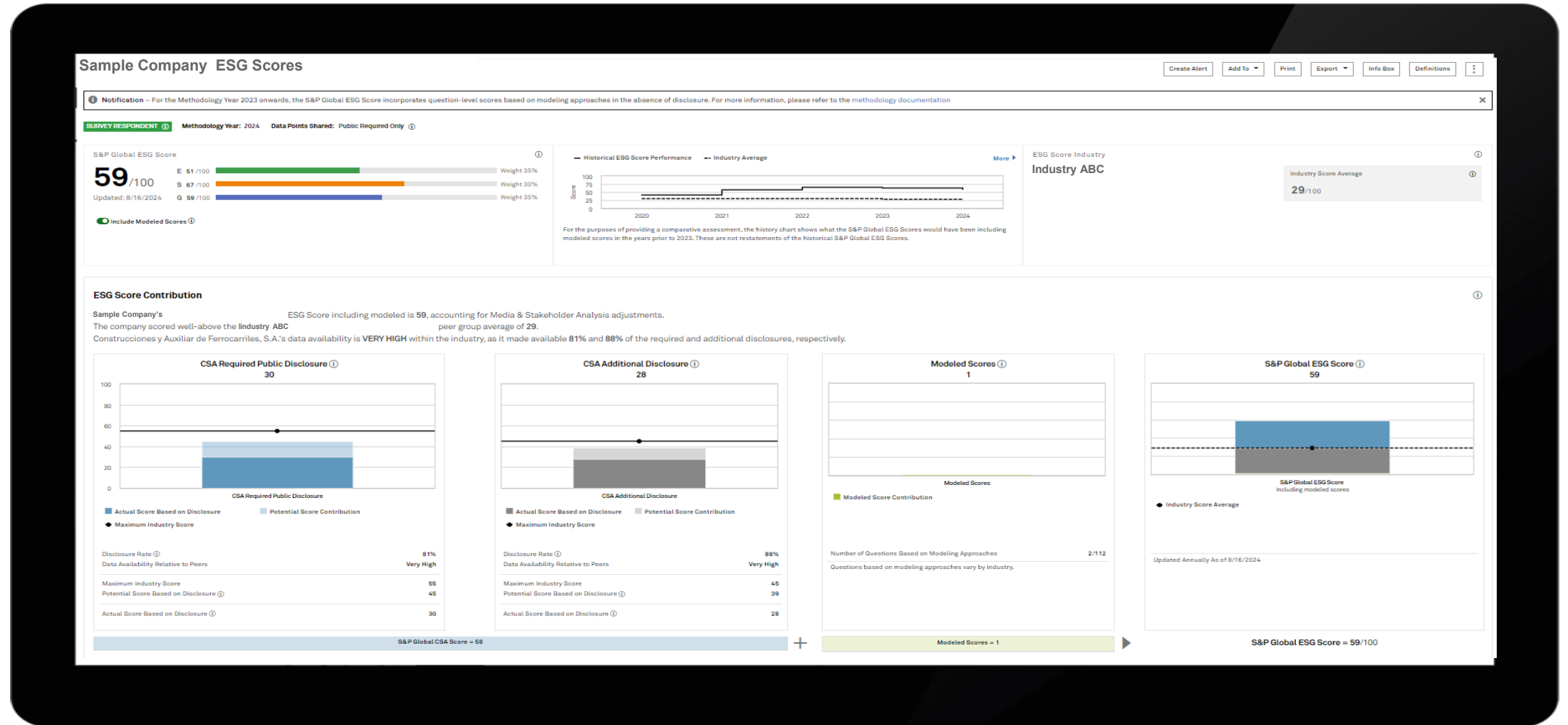
Combining essential ESG data intelligence with financial and industry data, research and news, alongside vivid data visualization and analytical features, the S&P Capital IQ Platform provides integrated insights to get ahead in the transition to a low carbon, sustainable and equitable future.

Source:

<https://www.spglobal.com/marketintelligence/en/solutions/esg-mi-platform#>



Sample Company CSA Scores Overview and Disclosure Analysis



Source: S&P Global 2024

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