

An aerial photograph of a two-lane asphalt road with yellow dashed center lines, winding through a dense forest. A small dark car is visible on the road, moving away from the viewer. The forest is composed of various types of trees, including tall evergreens and shorter, bushier trees. The lighting is bright, creating high contrast between the dark road and the green foliage.

# Thematic Data Analysis Sample Report on Biodiversity

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**S&P Global**

**Company Name**  
Month Year



## Important Note

- This sample report includes selected datasets and questions for illustrative purposes in the analysis section.
- This sample report is based on CSA methodology for 2023.
- T-DAR comprises three distinct modules, with the depth of data analysis contingent upon the selected configuration. This report is structured into three sections, each providing an introduction to one of the three modules.

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## Biodiversity in the CSA

### CSA 2023 Methodology

The basis of the analysis is the S&P Global 2023 Corporate Sustainability Assessment (CSA) which evaluated around 3'000 companies on various E, S, and G parameters, including 5 biodiversity-related questions. These questions cover topics such as the implementation of risk management processes addressing biodiversity-related risks, policy or commitment to biodiversity within operations and supply chains, assessment of potential exposure to critical biodiversity, and mitigation actions to ensure risks are managed. The analysis offers insights into the current biodiversity performance of companies participating in the CSA across 11 industry groups and in 5 geographic locations.

### List of the relevant questions from the Corporate Sustainability Assessment (CSA) 2023 covered in this report:

1. Biodiversity Risk Assessment
2. Biodiversity Commitment
3. Biodiversity Exposure & Assessment

Source: CSA 2023

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# Data Universe Covered

**Reference universe for this report**

All companies that actively participated in CSA 2023 which are eligible for inclusion in the Dow Jones Sustainability Indices.

# How to Interpret the Icons of the CSA Methodology

## CSA Expected Practice

Assessment Focus	Description of information sought
Disclosure/Transparency	Disclosure of qualitative/quantitative information
Documents	Document supporting company's response
Public documents	Publicly available document supporting company's response
Exposure/Coverage	Coverage of measures implemented, or data reported
Trend	Trend of key indicators in the last three / four years
Performance	Performance of key indicators in comparison to the expected threshold
Awareness	Awareness about internal and external issues and measures taken
External Verification	Third party verification of data or of processes
Expected Practice New / Changed	This is a new question, or the expectations have changed significantly for this question compared to last year

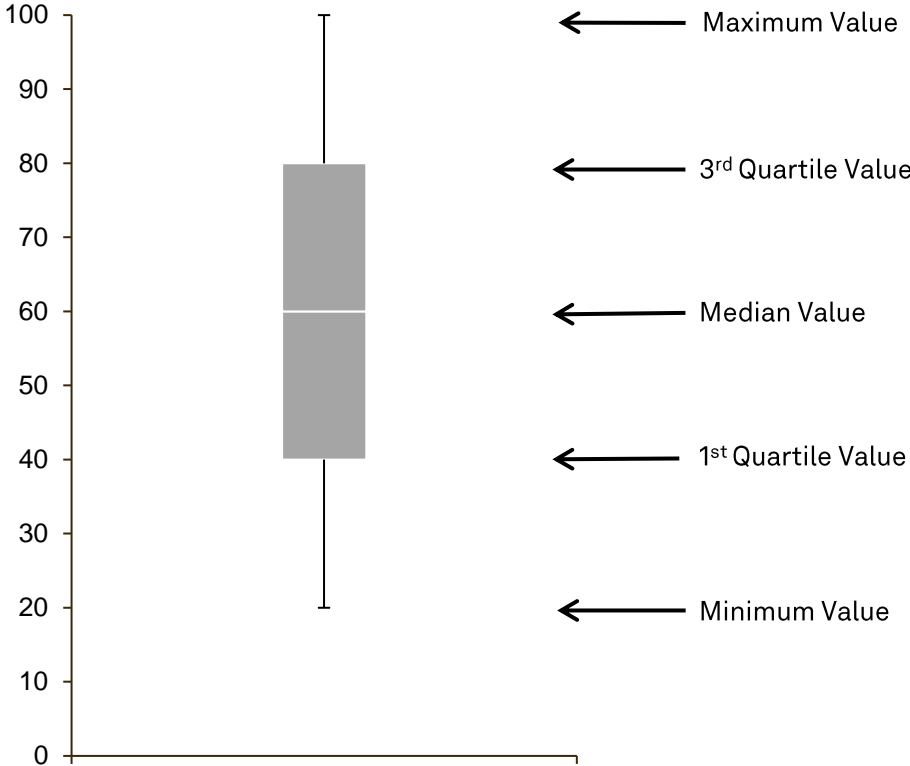
## Gap Analysis (only T-DAR Starter and Custom)

Assessment	Description
Full score (100)	The company's answer received full points, or public information was found
Partial score (1 to 99)	The company's answer did not fully meet the expected practice, or the company did not answer the question, but partial information was found publicly
Score of zero	The company did not answer the question, or the answer did not meet expectations
Additional information	Additional general or company specific information on the assessment approach and result
Not applicable	The question/aspect is not applicable for the company, resulting in a relative increase of question/aspect weights across the other questions/aspects in this criterion/question

Source: CSA

# How to Interpret the Box-and-Whisker Plot

Example of Box-and-Whisker Plot





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An aerial photograph of a two-lane asphalt road with yellow dashed center lines, winding through a dense forest. The trees are a mix of green and brown, suggesting a transition in seasons. A small white car is visible on the road. The background is a soft, out-of-focus landscape with rolling hills and more trees.

# Thematic Data Analysis Report - Basic Module

Data analysis of the topic at industry and country level



# Biodiversity Risk Assessment

Ensuring Biodiversity Protection through Regular Site Assessments and Management Plans

# CSA Expected Practice – Biodiversity Risk Assessment (1/2)

Topic rationale, focus and expected practice for the topic explain the context, materiality and data used for the analysis.

## Rationale

The purpose of this question is to determine to what extent companies are taking inventory of biodiversity risks. Biodiversity forms the foundation for all of life. Businesses have long utilized nature’s resources without having to pay a full price for the privilege. The externalities of these actions have brought the planet to a turning point—either continue elevated levels of dependency and impacts on nature or follow a path towards a more holistic approach. The world—humans, businesses, economies—face a risk of collapse if we continue to exceed nature’s boundaries. The only foreseeable option asking businesses to deeply consider their relationship with nature and work collaboratively with stakeholders to achieve mutually beneficial outcomes.

## Focus and Expected Practice

Aspects	Focus and Expected practice description
Process Description	<p>The company has described the processes used for identifying and assessing dependency- and impact-related biodiversity risks covering the following aspects:</p> <ul style="list-style-type: none"> <li>• Use of location-specific approach</li> <li>• References to methodologies or frameworks used for assessment</li> <li>• Integrated into multi-disciplinary company-wide risk management processes</li> <li>• Dependency-related biodiversity risks considered in risk assessment</li> <li>• Impact-related biodiversity risks considered in risk assessment</li> </ul>
	<p>Public reporting on the steps of biodiversity risk assessment process</p>

Source: CSA 2023



## CSA Expected Practice – Biodiversity Risk Assessment (2/2)

Topic rationale, focus and expected practice for the topic explain the context, materiality and data used for the analysis.

### Rationale (*Continued*)

This question focuses on the ability of companies to recognize the importance of biodiversity and related risks and opportunities. This includes identifying risks to alleviate pressure on ecosystems while still working within the parameters of business operations. The risk assessment should then be used to inform a company-wide risk management process, ideally through a location-specific approach. This question also asks for a high level of industry collaboration with external stakeholders—to create meaningful processes; operate sustainably within upstream and downstream activities; and transform existing systems.

### Focus and Expected Practice

Aspects	Focus and Expected practice description	
Scope of the assessment		The scope of the biodiversity risk assessment includes:
		<ul style="list-style-type: none"> <li>• Own operations</li> </ul>
		<ul style="list-style-type: none"> <li>• Adjacent areas to own operations</li> </ul>
		<ul style="list-style-type: none"> <li>• Upstream activities</li> </ul>
		<ul style="list-style-type: none"> <li>• Downstream activities</li> </ul>
Risks identified		Public reporting on the scope of biodiversity risk assessment  The company has publicly reported on any of the following: <ul style="list-style-type: none"> <li>• Biodiversity-related risks identified</li> <li>• No biodiversity-related risks</li> </ul>

Source: CSA 2023

# Public Commitment to Biodiversity

Note: The data analysis does not include companies for which this question has been considered as not applicable.

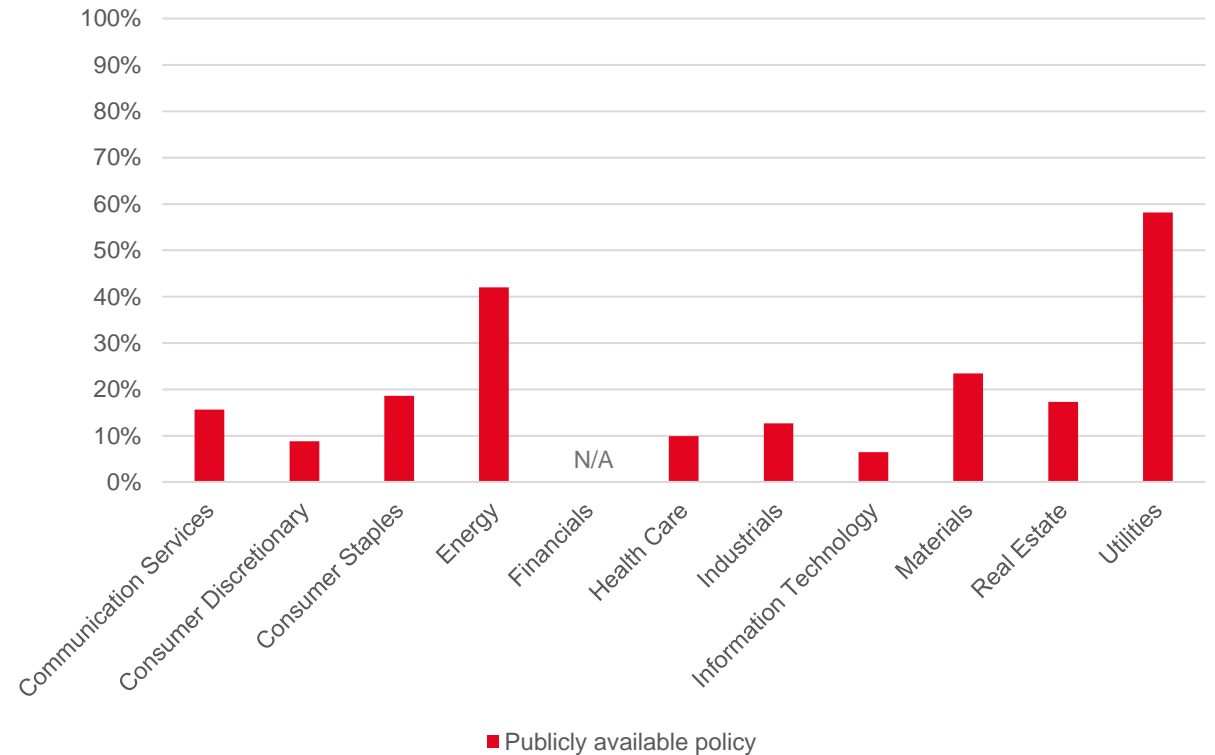
Total assessed companies in CSA 2023: XXXX

N/A: Question is not applicable to this specific Industry group

## Description

- Among the industry groups, 23% of the companies in the analysed universe have a public policy for the commitment to biodiversity.
- Utilities has the highest proportion of companies that have policies covering their commitment to biodiversity (58%).
- Compared to other industry groups, Information Technology has the lowest proportion of companies with relevant policies.

Percentage of companies having a publicly available biodiversity risk assessment in place, analysis by Industry Group



Source: CSA 2023

# Public Commitment to Biodiversity

Note: The data analysis does not include companies for which this question has been considered as not applicable.

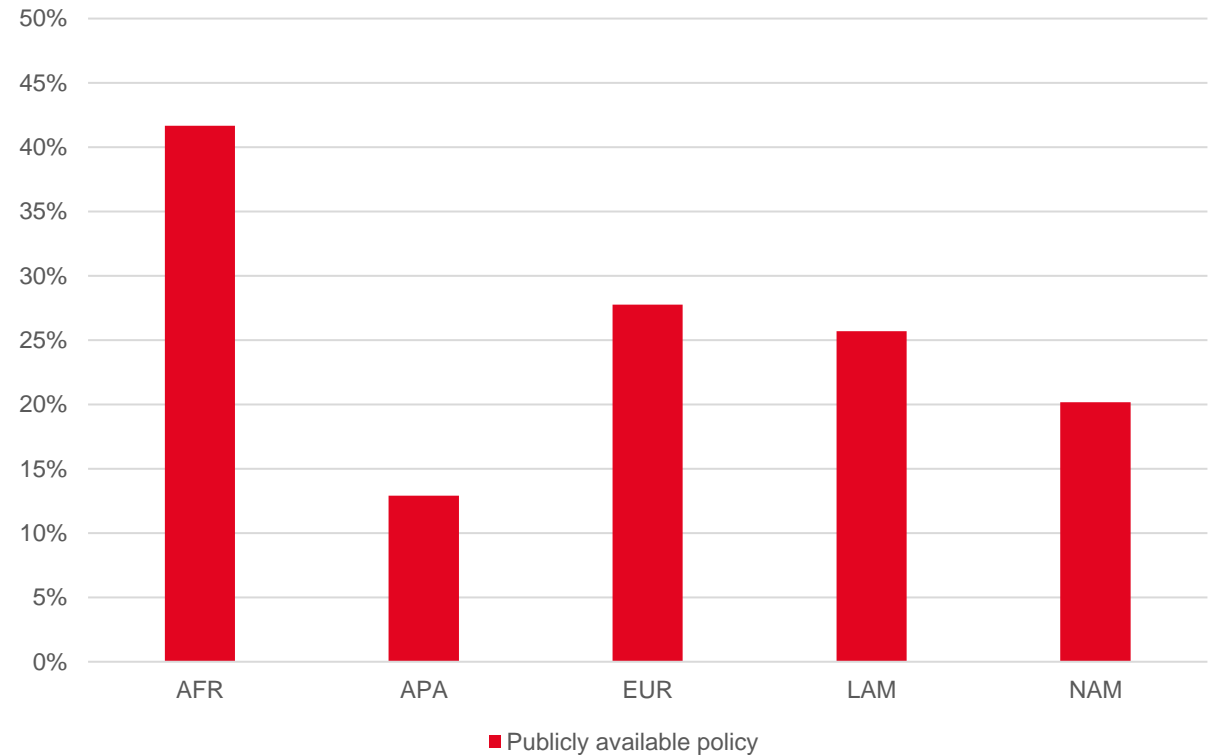
Total assessed companies in CSA 2023: XXXX

Source: CSA 2023

## Description

- Analysing companies' reporting across geographies, Africa (42%) has the highest proportion of companies disclosing their commitment to biodiversity in policy.
- Only 13% of the companies based in the Asia Pacific and 20% in North America address these topics in their policies.
- The prevalence of biodiversity commitments are likely to increase with greater legislative pressure in light of initiatives such as the Kunming-Montreal Global Biodiversity Framework that seeks to protect at least 30% of land and sea by 2030.

Percentage of companies having publicly available biodiversity risk assessment , analysis by Geographical Region





An aerial photograph of a two-lane asphalt road with yellow dashed center lines, winding through a dense forest. The trees are a mix of green and brown, suggesting a transition in seasons. The road is flanked by utility poles and power lines on the left side. The overall scene is captured from a high angle, looking down at the road as it curves through the landscape.

# Thematic Data Analysis Report - Starter Module

Benchmarking of the company performance on data-point level versus peers in the industry and in the countries of reference



# Biodiversity Exposure & Assessment

**Note**

The components of T-DAR Basic are covered:

- Data analysis of the topic at industry and country level

Biodiversity exposure and assessment seeks to understand business exposure to critical biodiversity and how risk management is being implemented to protect and restore habitats

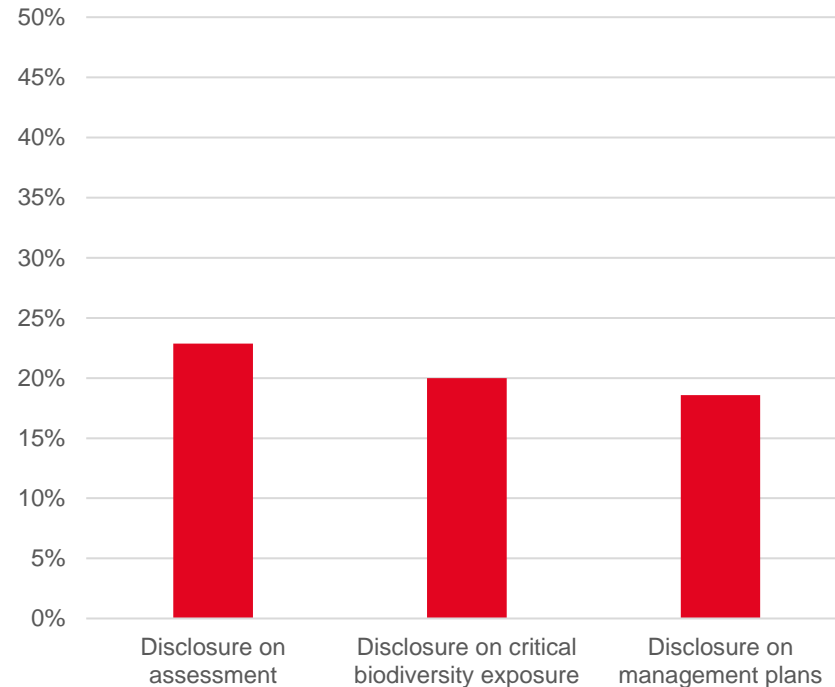
# Industry and Country level Breakdown on assessment of operational sites to identify impact on biodiversity

Note: The data analysis does not include companies for which this question has been considered as not applicable.

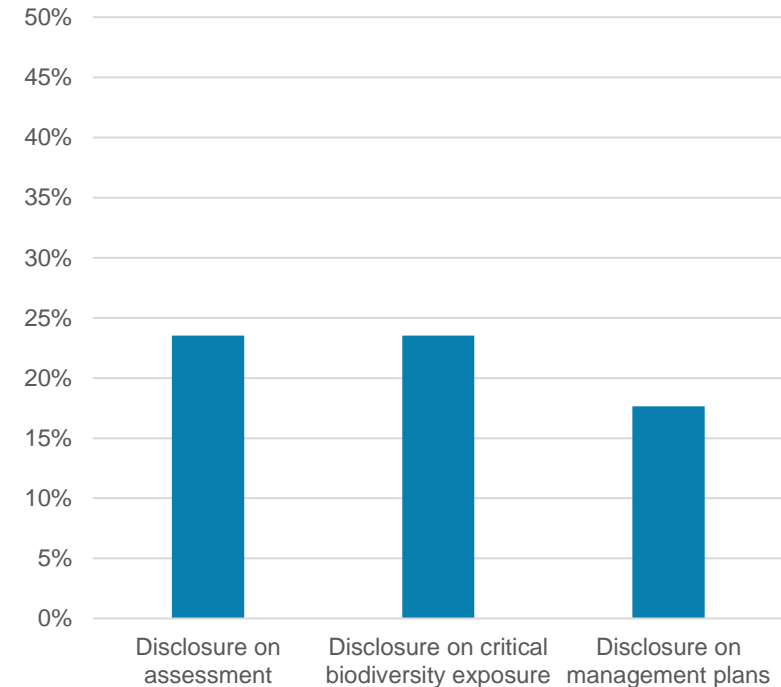
The company's industry and country of reference, as classified by GICS and S&P Global, are in scope.

Total assessed companies in CSA 2023: XXXX

**Percentage of companies having assessment, exposure and management plans to identify impact on biodiversity in public domain, for company' industry**



**Percentage of companies having assessment, exposure and management plans to identify impact on biodiversity in public domain, for company' country**



Source: CSA 2023

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# CSA Gap Analysis – Biodiversity Exposure & Assessment (1/2)

Question Score: X

## Biodiversity Exposure & Assessment

Aspects	Focus and Expected practice description	Assessment
<b>Overall</b>	Public disclosure on the number of sites used for operational activities	The company has publicly reported 8 sites with 25,893 hectares of land area which is used for operational activities
	Public disclosure on the total land area used for operational activities (in Hectares)	
<b>Biodiversity assessment</b>	Public disclosure confirming the assessment and mapping of biodiversity of all sites used for operational activities	The company has publicly reported on an assessment and mapping of biodiversity of all sites and the total land area used for operational activities
	Public disclosure confirming the assessment and mapping of biodiversity of the total land area used for operational activities (Hectares)	
<b>Biodiversity exposure</b>	Public disclosure confirming that none of the sites assessed are in close proximity to critical biodiversity	The company has publicly reported 1 site with 4,729 hectares of land area are in close proximity to critical biodiversity; which is above the threshold
	Public disclosure confirming that none of the land area assessed is in close proximity to critical biodiversity	




- Full score
- Partial score
- Zero points
- Additional information







# CSA Gap Analysis – Biodiversity Exposure & Assessment (2/2)

Question Score: X

## Biodiversity Exposure & Assessment

Aspects	Focus and Expected practice description	Assessment
<b>Biodiversity management plans</b>	 Public disclosure confirming that all sites in close proximity to critical biodiversity, have biodiversity management plans in place	 The company has publicly reported that all sites and total land area in close proximity to critical biodiversity, have biodiversity management plans in place
	 Public disclosure confirming that all land area in close proximity to critical biodiversity, has biodiversity management plans in place	

-  Full score
-  Partial score
-  Zero points
-  Additional information



An aerial photograph of a two-lane asphalt road with yellow center lines, winding through a dense forest. The trees are a mix of green and brown, suggesting a late autumn or winter setting. A semi-transparent white rectangular box is overlaid on the left side of the road, containing text. The road curves from the bottom left towards the top right of the frame.

# Thematic Data Analysis Report - Expert Module

Benchmarking of the company performance on data-point level versus a selected peer group



# Biodiversity Commitment

**Note**

All components of T-DAR Basic and Starter are covered:

- Data analysis of the topic at industry and country level
- Benchmarking of the company performance on data-point level versus peers in the industry and in the countries of reference

Biodiversity commitment provides a basis for embedding the responsibility to have a commitment through all business functions and conduct risk assessments to address biodiversity risks

## Selected Peer Groups

### Industry Top 10 & Customized Peer Group

#### Industry top 10 2023

- Apples Ltd
- Bananas Inc
- Cucumber AG
- Dates Ltd
- Coffe Holdings Co
- Grapefruit NV
- Honey AG
- Simple Company
- Hummus Corporation
- Lasagna Automotives

#### Customized peer group 2023

- Apples Ltd
- Bananas Inc
- Dates Ltd
- Cucumber AG
- Coffe Holdings Co
- Grapefruit NV
- Honey AG
- Simple Company
- Hummus Corporation
- Lasagna Automotives

# Company XYZ's Performance vs. Customized Peer Group - Biodiversity Commitment

The name of the companies included in this peer group is available on page 31 of the report.

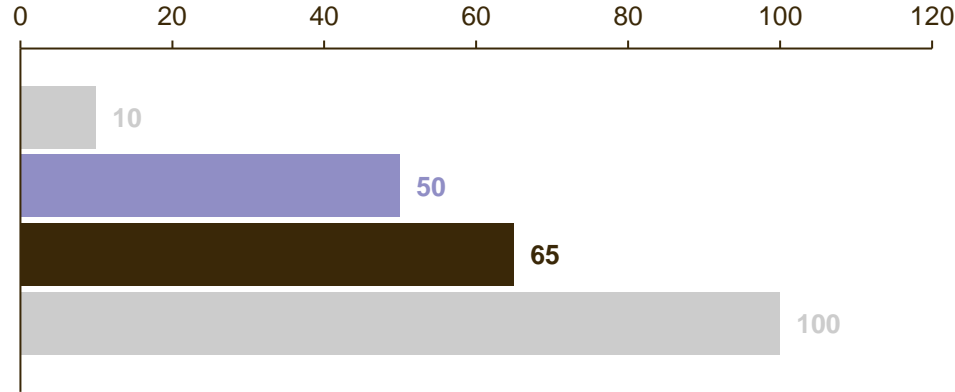
- Lowest Score
- Peer Average
- Company XYZ
- Best Company Score

The histogram shows for each score decile, the frequency in %, i.e. the % of companies in the peer group that score in a certain range, as well as the score of your company.

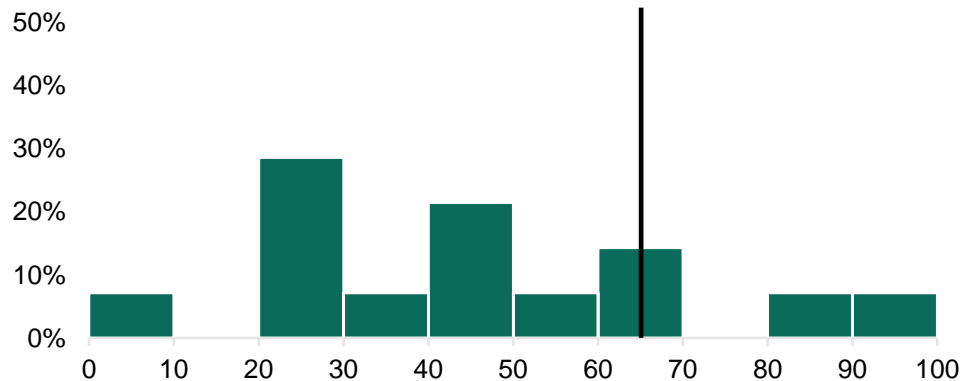
Source: CSA 2023

Company score

Company Performance vs. Peer Group, 2023



Score Distribution for Companies Analyzed in the Peer Group 2023



Key Metrics: Company Compared to Customized Peer Group

Company Rank (Percentile)	79
Relative to best company (%)	65

YoY Changes in Customized Peer Group

Descriptive Value	Δ YoY
Lowest Score	10
Peer Average	20
Company XYZ	10
Best Company Score	0

Key Statistics: Customized Peer Group

Descriptive Value	Companies Analyzed
Average	50
Standard deviation	24
Percentage <i>Not Applicable</i> *	7%
Number of companies analyzed	14

\* Percentage of companies in the industry for which Not Applicable was accepted for this criterion.

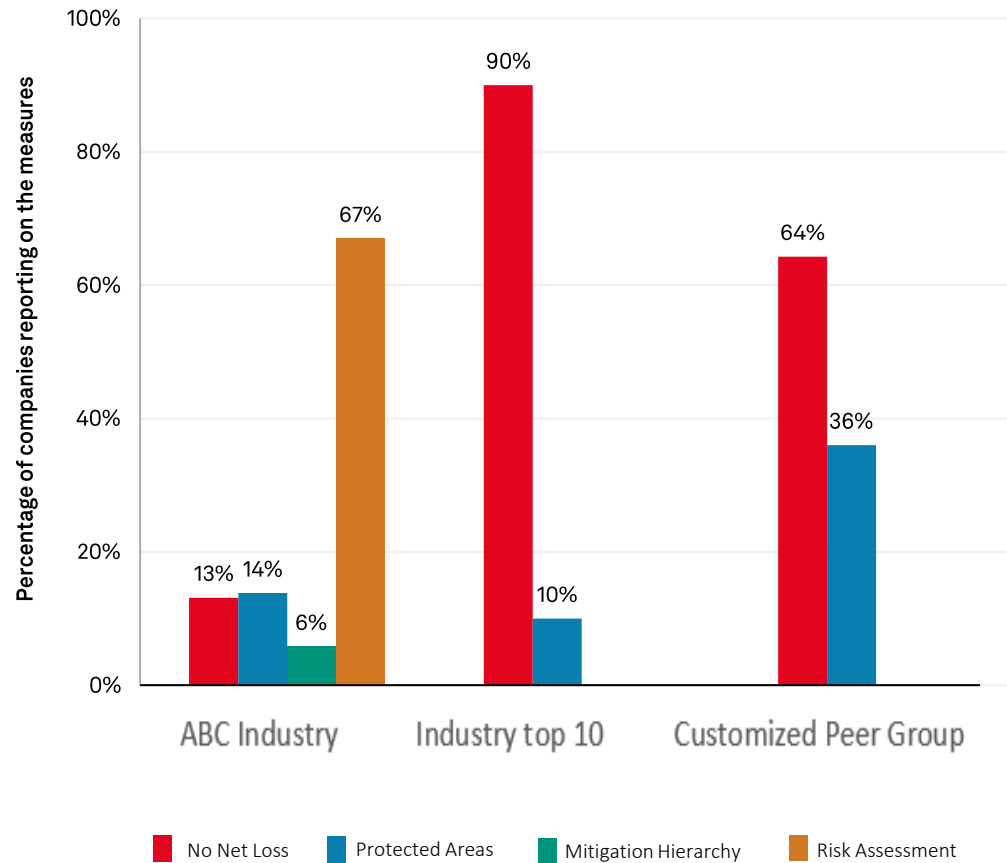


# Data Breakdown for the adoption of metrics to measure impact on biodiversity

Note: The data analysis does not include companies for which this question has been considered as not applicable.

The company's industry of reference, as classified by GICS and S&P Global, are in scope.

Total assessed companies in CSA 2023: XXXX



## Size of the Peer Groups

Peer Group	Number of Companies in 2023
ABC Industry	136
Industry Top 10	10
Customized Peer Group	14

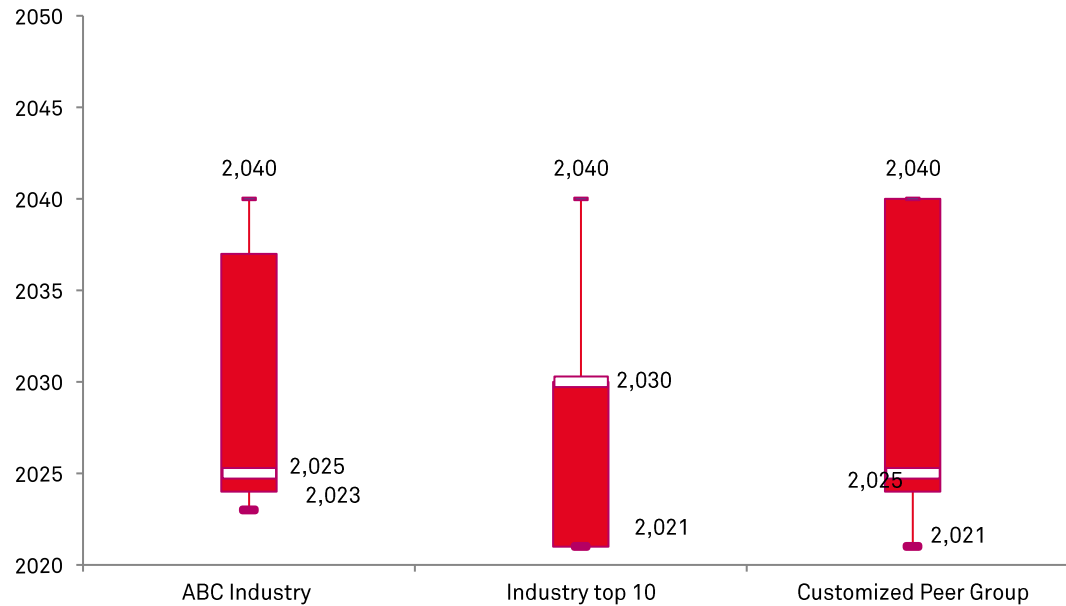
Source: CSA 2023

# Data Breakdown on the company's Industry, Industry top 10, and Customized peer group analysis. adoption of metrics to measure impact on Biodiversity

Note: The data analysis does not include companies for which this question has been considered as not applicable.

The company's industry and country of reference, as classified by GICS and S&P Global, are in scope.

Total assessed companies in CSA 2023: XXXX



## Size of the Peer Groups

Peer Group	Number of Companies in 2023
ABC Industry	136
Industry Top 10	10
Customized Peer Group	14

- Company's Performance
- Maximum Value
- Quartile 1, Median Value & Quartile 3
- Minimum Value

Source: CSA 2023

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