An aerial photograph of a two-lane asphalt road winding through a dense forest. A small 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 plants. The lighting is bright, creating high contrast between the dark road and the green foliage.

Thematic Data Analysis Sample Report on Biodiversity

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

Relevance for the society

Biodiversity plays a pivotal role in sustaining our well-being and economic stability through the provisioning of ecosystem services. Resources such as wood, groundwater, and plant fibres are the foundation of our livelihoods and industries. Our natural environment acts as a regulatory powerhouse, facilitating pollination, carbon sequestration, erosion control, and protection against floods and storms. These services are essential for maintaining the productivity of our societies but are at risk of overexploitation. The boundaries of nature must be considered to prevent potential collapse of ecosystems, which would have significant consequences for human communities, businesses, and economies. Recognizing this, the Taskforce on Nature-related Financial Disclosures (TNFD) framework is emerging, requiring companies to assess and disclose their impact on biodiversity. This includes understanding their operations and supply chains in relation to key biodiversity areas and protected zones. Companies must consider their dependencies on nature and work collaboratively with stakeholders to ensure mutually beneficial outcomes. Biodiversity is a societal imperative, underpinning our survival, prosperity, and sustainable future.

Relevance for the business

Biodiversity is increasingly relevant for businesses, driven by a shift towards corporate responsibility and sustainable practices. Companies are not only expected to halt the decline of nature but actively enhance it. This commitment to biodiversity involves considering dependencies and risks, engaging stakeholders, conducting risk assessments, and disclosing priority areas and mitigation strategies. Setting targets for long-term net positive impact on the environment is essential. Eighty-five percent of companies in the S&P Global 1200 have significant dependencies on nature within their direct operations. Recognizing and managing these dependencies effectively can help businesses mitigate legal, regulatory, reputational, and market risks associated with environmental issues. Moreover, adept biodiversity management can improve a company's risk profile, enhancing its reputation and promoting growth. As consumers and investors prioritize sustainability, businesses that demonstrate a strong commitment to biodiversity are better positioned to thrive in a changing economic landscape.

Relevance for the capital market

Biodiversity holds increasing relevance for capital markets as investors seek to manage nature and biodiversity-related risks within their portfolios. Historically, the global economy has benefited from natural capital without fully accounting for the costs. However, now 55% of global GDP relies significantly on natural assets and ecosystem services, even as ecosystems' ability to provide these services declines. The EU's Sustainable Finance Disclosure Regulation (SFDR) mandates disclosure by financial market participants and advisers regarding their investments in companies with operations near biodiversity-sensitive areas. This regulation reflects a growing awareness of the impact of business activities on biodiversity. Actively mitigating biodiversity-related risks not only safeguards investments but also enhances a company's resilience in the face of changing natural capital. This, in turn, strengthens a company's reputation and fosters growth. Moreover, embracing nature-positive investments offers an opportunity for capital markets to support businesses that contribute to biodiversity enhancement, aligning financial interests with environmental sustainability.

Sources:

- CSA 2023
- How the world's largest companies depend on nature and biodiversity; S&P Global May 2023
- How TNFD's new core metrics can help corporations and investors measure nature impacts and dependency; S&P Global May 2023

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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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.

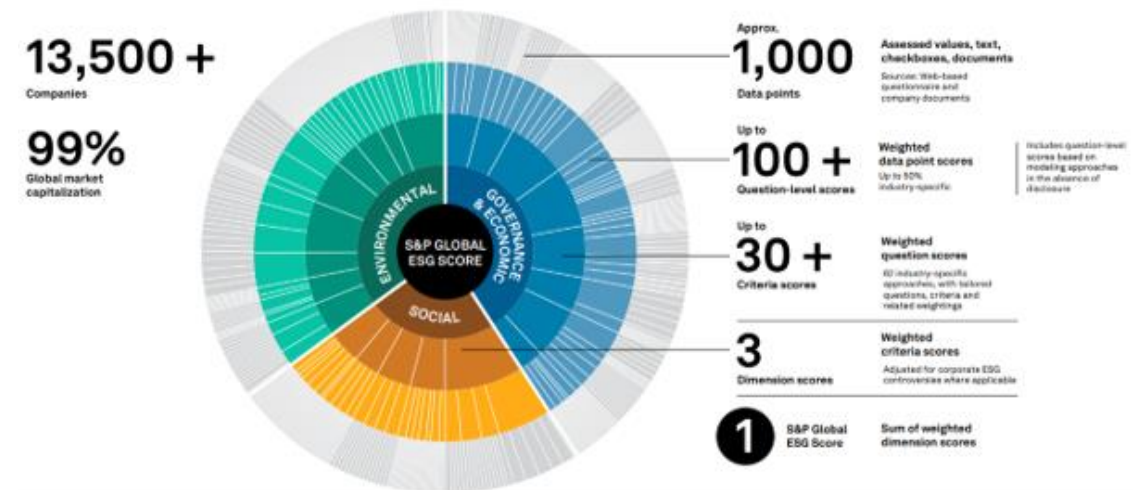
Key facts

- 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 SustainaAbility'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 (DJSAI) 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.

S&P Global ESG Scores











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

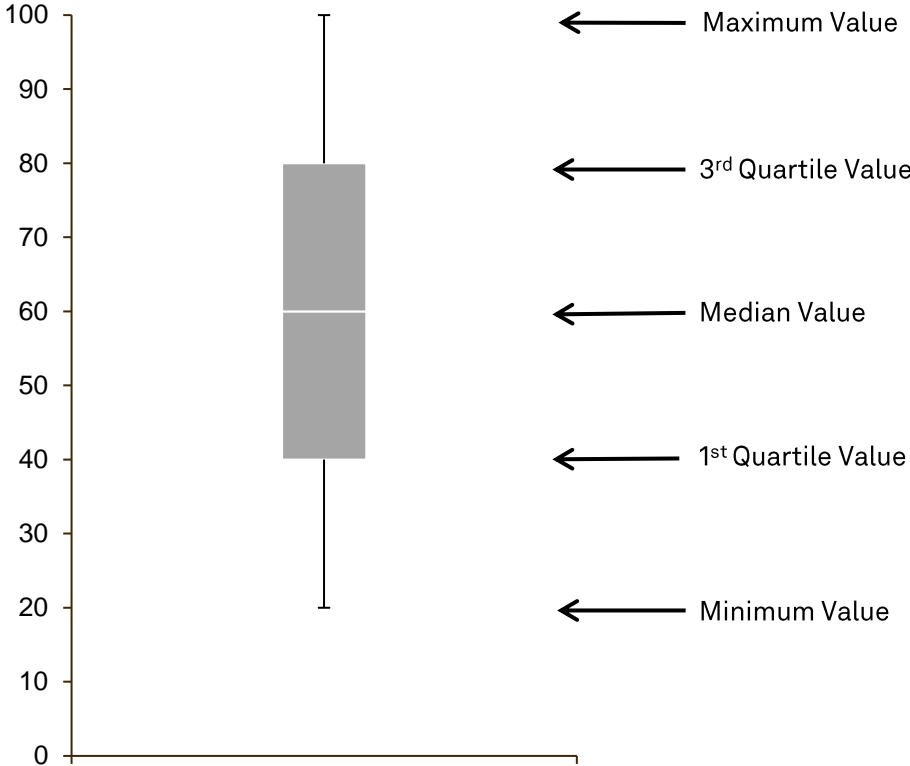
Gap Analysis (only T-DAR Starter and Custom)

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 semi-transparent white rectangular box is overlaid on the center of the image, containing the title and subtitle. In the bottom left corner, the S&P Global logo is visible.

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"> • Use of location-specific approach • References to methodologies or frameworks used for assessment • Integrated into multi-disciplinary company-wide risk management processes • Dependency-related biodiversity risks considered in risk assessment • Impact-related biodiversity risks considered in risk assessment
	<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"> • Own operations • Adjacent areas to own operations • Upstream activities • Downstream activities
		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"> • Biodiversity-related risks identified • No biodiversity-related risks
Risks identified		The company has publicly reported on any of the following: <ul style="list-style-type: none"> • Biodiversity-related risks identified • No biodiversity-related risks

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.

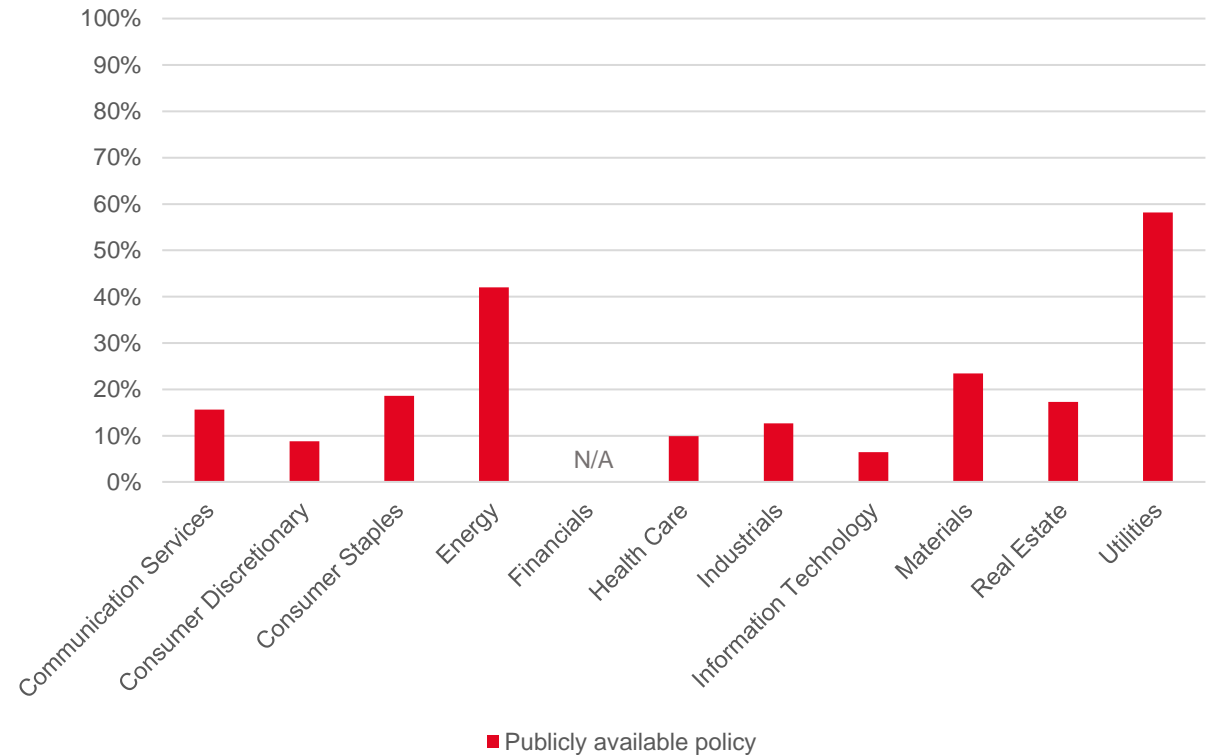
Total assessed companies in CSA 2023: XXXX

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

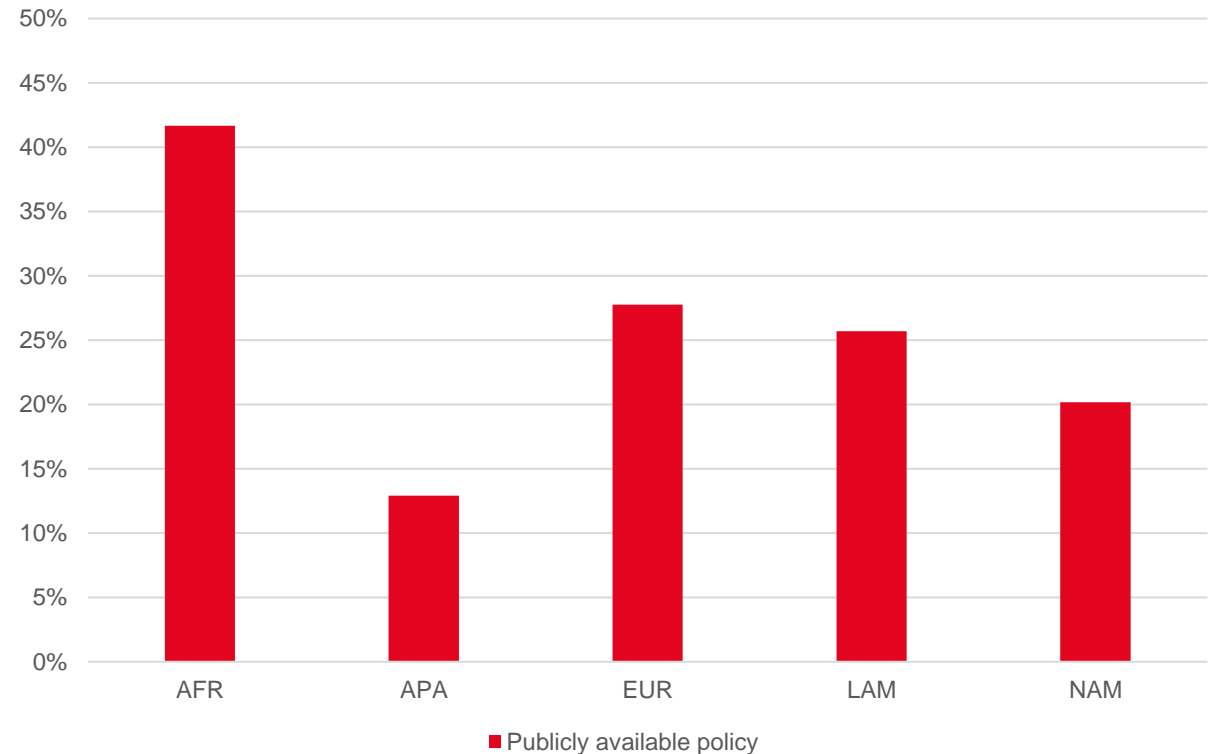
Note: The data analysis does not include companies for which this question has been considered as not applicable.

Total assessed companies in CSA 2023: XXXX

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



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.

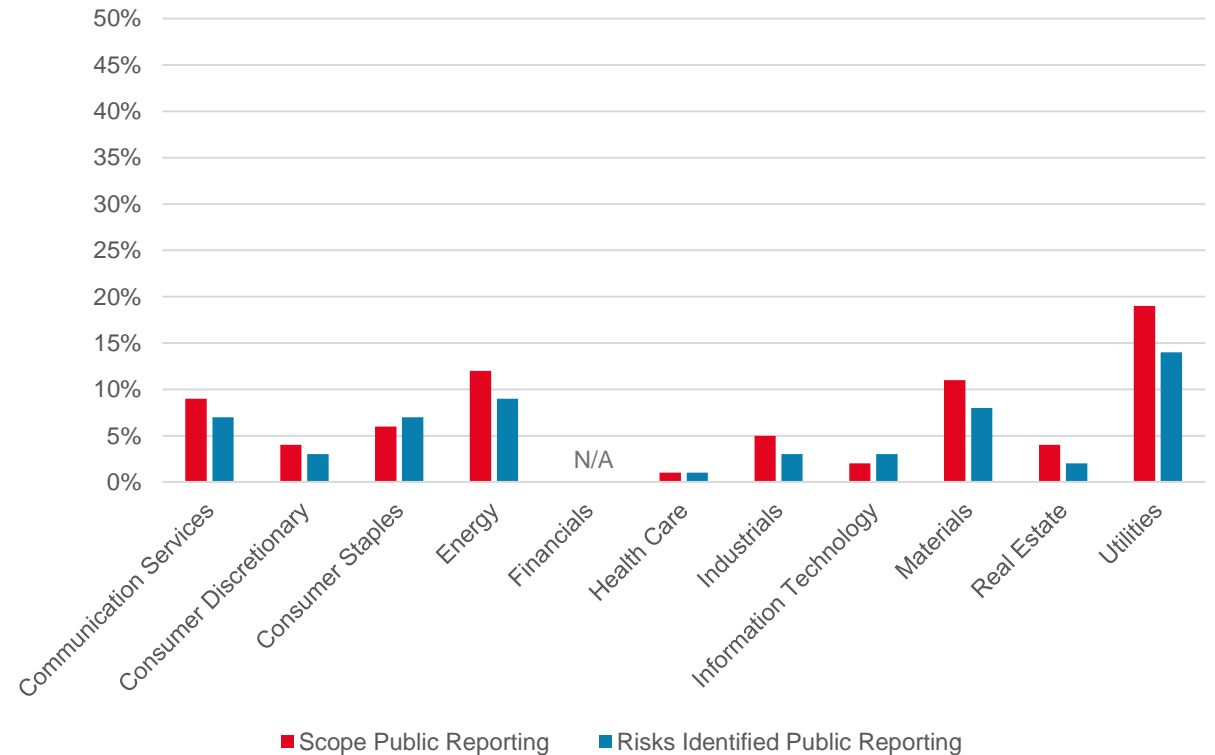
Total assessed companies in CSA 2023: XXXX

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

Description

- Among the industry groups, 11% and 8% of the companies in the analysed universe have a public policy for scope of biodiversity risk assessment and risks identified in place
- Utilities has the highest proportion of companies that have policies covering scope of biodiversity risk assessment and risks identified 19% and 14%, respectively.
- Compared to other industry groups, Health care has the lowest proportion of companies with relevant policies.

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



Source: CSA 2023

Public Commitment to Biodiversity

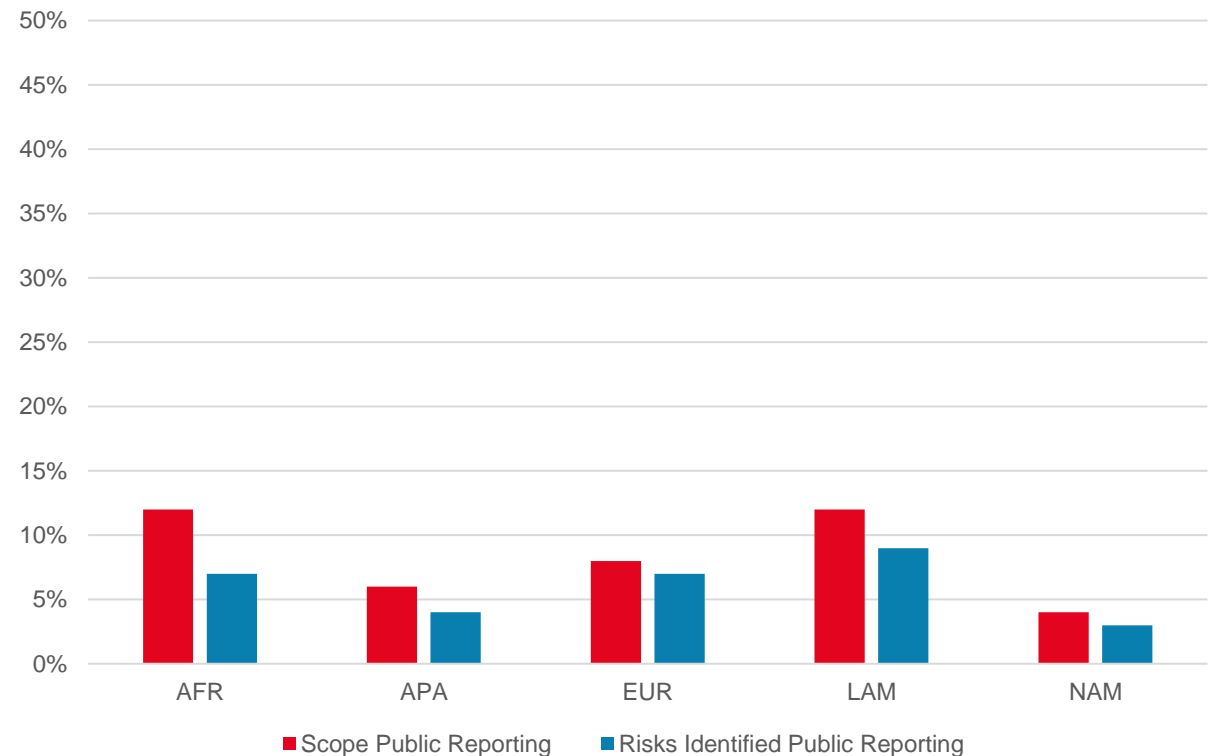
Note: The data analysis does not include companies for which this question has been considered as not applicable.

Total assessed companies in CSA 2023: XXXX

Description

- Analysing companies' reporting across geographies, Latin America (12%) and (9%) of the companies in the analysed universe have a public policy for scope of biodiversity risk assessment and risks identified in place
- Only 4% and 3% of the companies based in the 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 scope of biodiversity risk assessment & risks identified, analysis by Geographical Region



Source: CSA 2023

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 late autumn or winter setting. A semi-transparent white rectangular box is overlaid on the road, containing the report title and subtitle. The S&P Global logo is in the bottom left corner.

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

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







CSA Expected Practice – Biodiversity Exposure & 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 assess whether companies conduct periodic assessments of sites used for operational activities (e.g., production, extraction, plantation, or development activities) to determine the exposure to critical biodiversity. Companies that are exposed to critical biodiversity are expected to implement biodiversity management plans to protect and restore habitats.

Focus and Expected Practice



Aspects	Focus and Expected practice description	
Overall	 	Public disclosure on the following aspects: <ul style="list-style-type: none"> • Number of sites used for operational activities • Total land area used for operational activities (in hectares)
Biodiversity assessment	 	Public disclosure confirming the assessment and mapping of biodiversity of the following aspects: <ul style="list-style-type: none"> • All sites used for operational activities • Total land area used for operational activities (in hectares)
Biodiversity exposure	 	Public disclosure confirming that none of the following aspects are in close proximity to critical biodiversity: <ul style="list-style-type: none"> • Total Sites Assessed • Total Land Area Assessed (in hectares)

Source: CSA 2023

CSA Expected Practice – Biodiversity Exposure & Assessment (2/2)

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

Focus and Expected Practice

Aspects	Focus and Expected practice description	
Biodiversity management plans	 	<ul style="list-style-type: none"> Public disclosure confirming that all of the following aspects in close proximity to critical biodiversity, have biodiversity management plans in place: Total Sites Assessed Total Land Area Assessed (in hectares)

Source: CSA 2023

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.

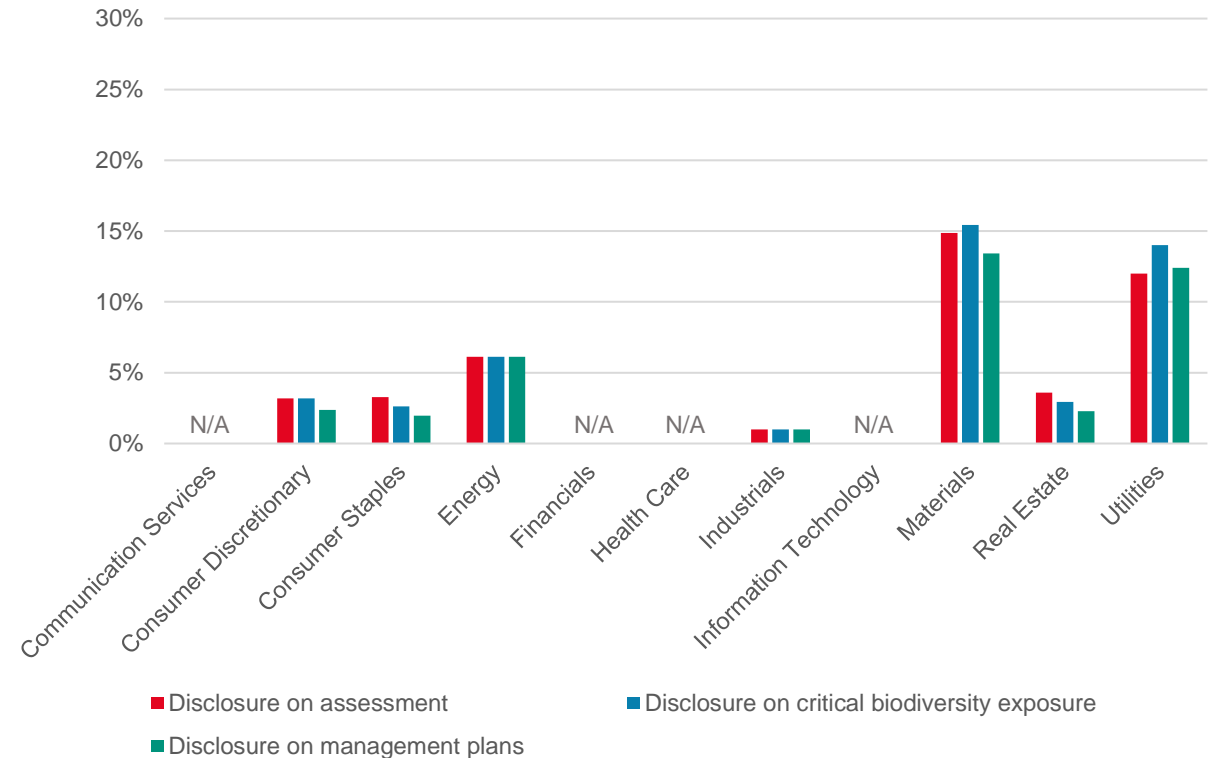
Total assessed companies in CSA 2023: XXXX

N/A: Question is not applicable to the specific Industry groups

Description

- All industry groups have less than 20% of companies that assess their impact on biodiversity for their operational sites.
- Materials and Utilities have the highest proportion of companies with biodiversity assessments, the identification of critical biodiversity areas and the creation of management plans.
- Consumer Discretionary, Consumer Staples, Industrials and Real Estate have the lowest proportion of companies that assess their impact on biodiversity for their operational sites.

Percentage of companies having assessment, exposure and management plans to identify impact on biodiversity in the public domain, by Industry Group



Source: CSA 2023

Assessment of Operational sites to identify impact on biodiversity

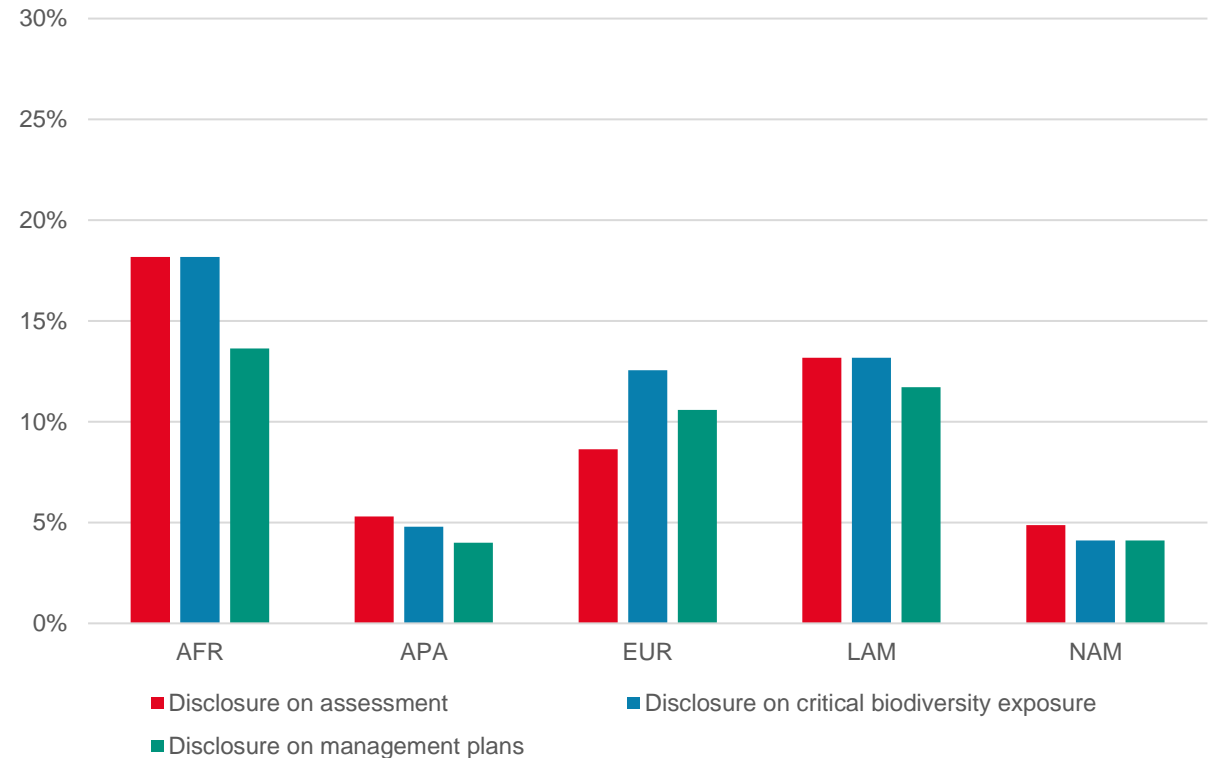
Note: The data analysis does not include companies for which this question has been considered as not applicable.

Total assessed companies in CSA 2023: XXXX

Description

- Analysing reporting across geographies, Africa has the highest proportion of companies with sites that had biodiversity assessments (18%), sites located in critical biodiversity or high impact areas (18%) and had management plans in place (14%).
- Asia Pacific and North America have the lowest proportion of companies that assess their impact on biodiversity for their operational sites.

Percentage of companies having assessment, exposure and management plans to identify impact on biodiversity in public domain, by Geographical Region



Source: CSA 2023

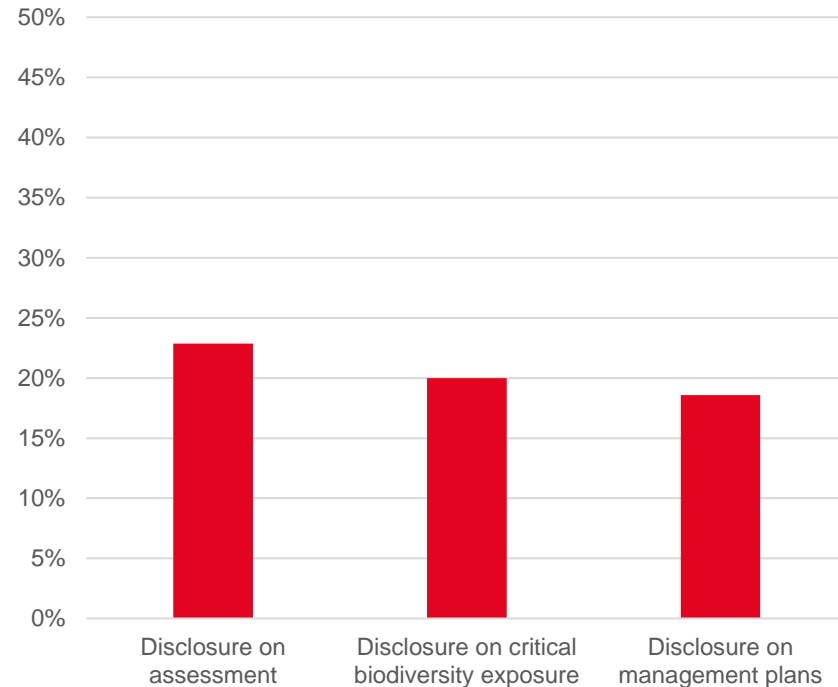
Industry and Country level Breakdown on assessment of operational sites to identify impact on biodiversity

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

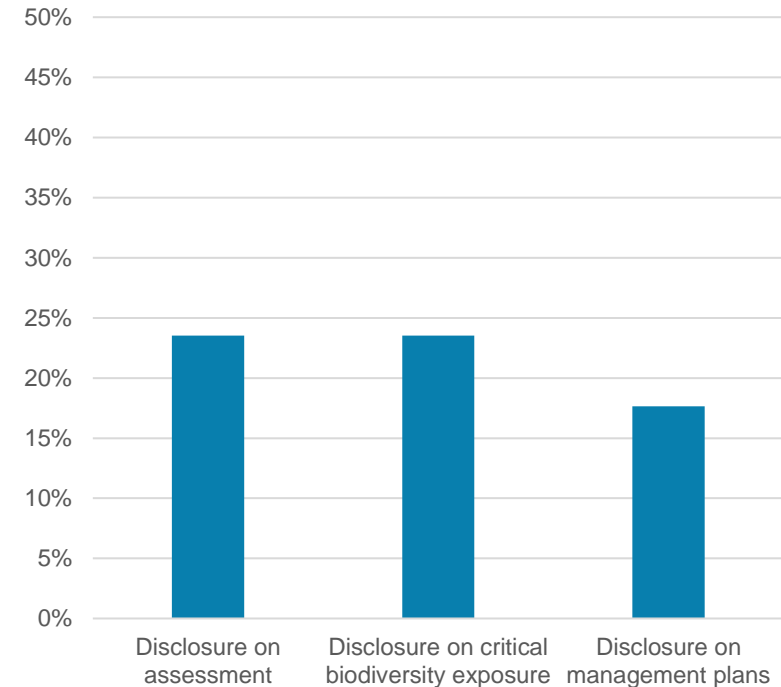
The company's industry and country of reference, as classified by GICS and S&P Global, are in scope.

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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Scope of the analysis and how to read charts and symbols

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

XX **Company Performance on the Topic based on the CSA practice**
Performance of the company on the specific topic, highlighting the major gaps in terms of score with respect to the CSA practice

XX **Contact Information**

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

Question Score: X

Biodiversity Exposure & Assessment




Aspects	Focus and Expected practice description	Assessment
Overall	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)	
Biodiversity assessment	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)	
Biodiversity exposure	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
Biodiversity management plans	 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 image, containing the title and subtitle. The S&P Global logo is in the bottom left corner.

Thematic Data Analysis Report - Expert Module

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

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

Biodiversity Commitment

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


CSA Expected Practice – Biodiversity Commitment (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 evaluate the disclosure of a company's public policy or commitment to biodiversity, covering aspects to systematically address its dependency and impact-related biodiversity risks. This includes commitments to engage with its stakeholders, conduct risk assessments, and disclose its priority areas identified, as well as a commitment to setting targets to work towards no net loss. Furthermore, companies are expected to commit to disclosing mitigating actions they take as well as setting a long-term net positive impact commitment. All aspects covered are expected to be applied to its entire value chain and be endorsed by either a member of the board of directors or executive management.

Focus and Expected Practice



Aspects	Focus and Expected practice description
<p>Policy/Commitment</p>	<p> The company has a publicly available policy or commitment in place on biodiversity which defines the following aspects:</p> <ul style="list-style-type: none"> <li data-bbox="1742 582 2346 639">• Achievement of a net positive impact (NPI) on biodiversity along with the target year <li data-bbox="1742 676 2328 733">• Definition of biodiversity-related targets for priority areas to work towards no net loss <li data-bbox="1742 771 2379 862">• Commitment of value chain to avoid operational activities near sites containing globally or nationally important biodiversity <li data-bbox="1742 885 2211 913">• Application of mitigation hierarchy <li data-bbox="1742 982 2303 1011">• Conducting a biodiversity risk assessment <li data-bbox="1742 1076 2354 1105">• Engagement with stakeholders on biodiversity

Source: CSA 2023

CSA Expected Practice – Biodiversity Commitment (2/2)

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

Focus and Expected Practice

Aspects	Focus and Expected practice description	
Scope of Commitment		The scope of the commitment includes:
		<ul style="list-style-type: none"> • Own operations
		<ul style="list-style-type: none"> • Suppliers • Partners
Endorsement		The policy is endorsed by a member of the board of directors

Source: CSA 2023

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.

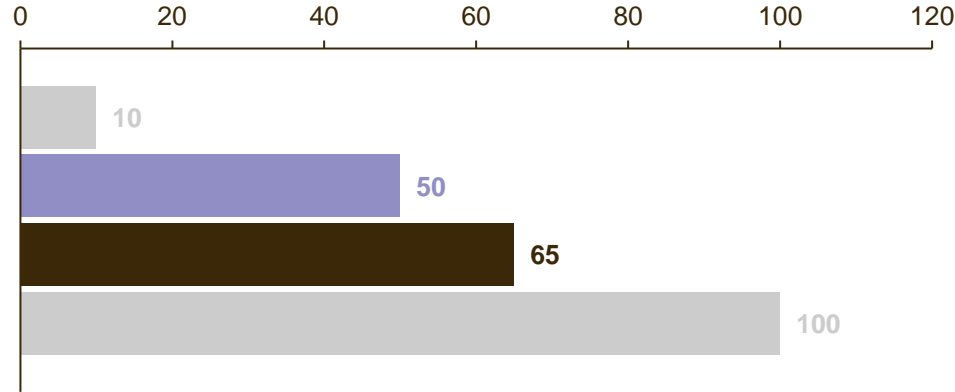
- Lowest Score
- Peer Average
- Company XYZ
- Best Company Score

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.

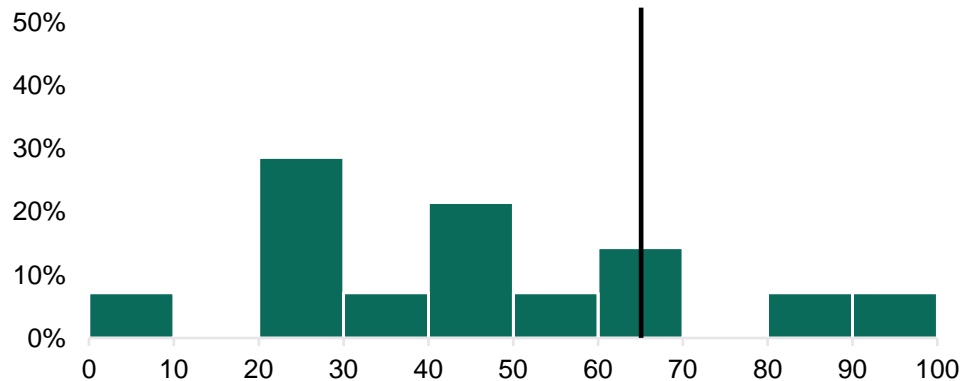
Source: CSA 2023

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.

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.

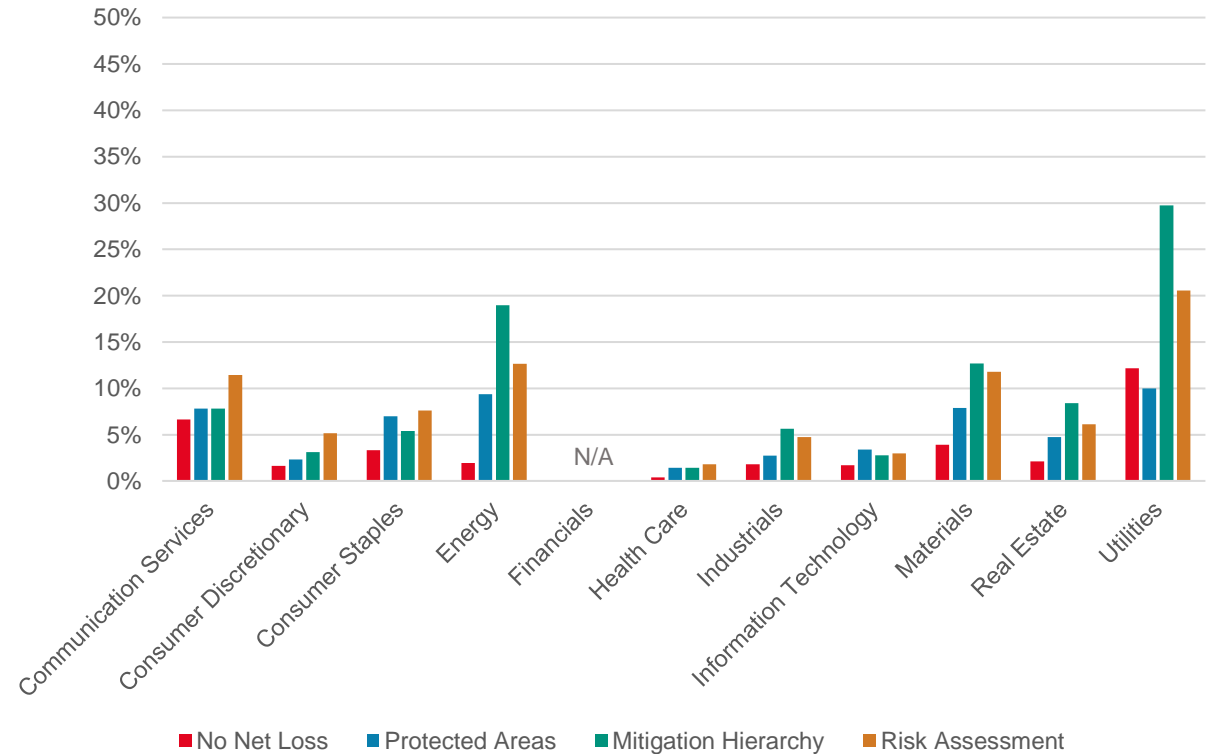
Total assessed companies in CSA 2023: XXXX

N/A: Question is not applicable to the respective Industry group

Description

- Across all industry groups, company's industry have 4% of companies have stated metrics to no net loss on biodiversity .
- Utilities has the highest proportion of companies that have metrics to measure impact on biodiversity
- Health Care has the lowest proportion of companies that have metrics to measure impact on biodiversity.

Percentage of companies having metrics to measure impact on biodiversity, by Industry Group



Source: CSA 2023

Adoption of metrics to measure impact on Biodiversity

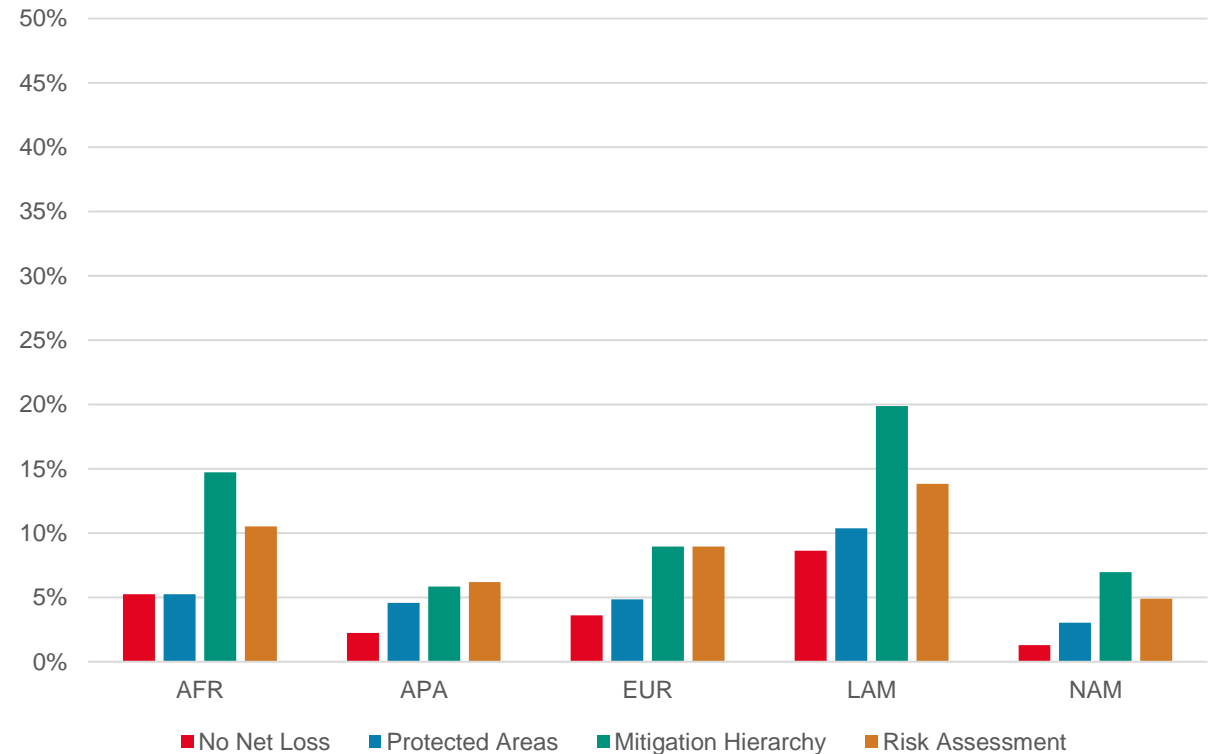
Note: The data analysis does not include companies for which this question has been considered as not applicable.

Total assessed companies in CSA 2023: XXXX

Description

- Analysing companies' reporting across geographies, Latin America is among the regions that have the highest proportion of metrics to measure impact on biodiversity
- Asia Pacific and North America have the lowest percentage of companies with of metrics to measure impact on biodiversity
- Across all regions, 5% of companies reported the implementation of other metrics to measure their impact on biodiversity.

Percentage of companies having metrics to measure impact on biodiversity, by Geographical Region



Source: CSA 2023

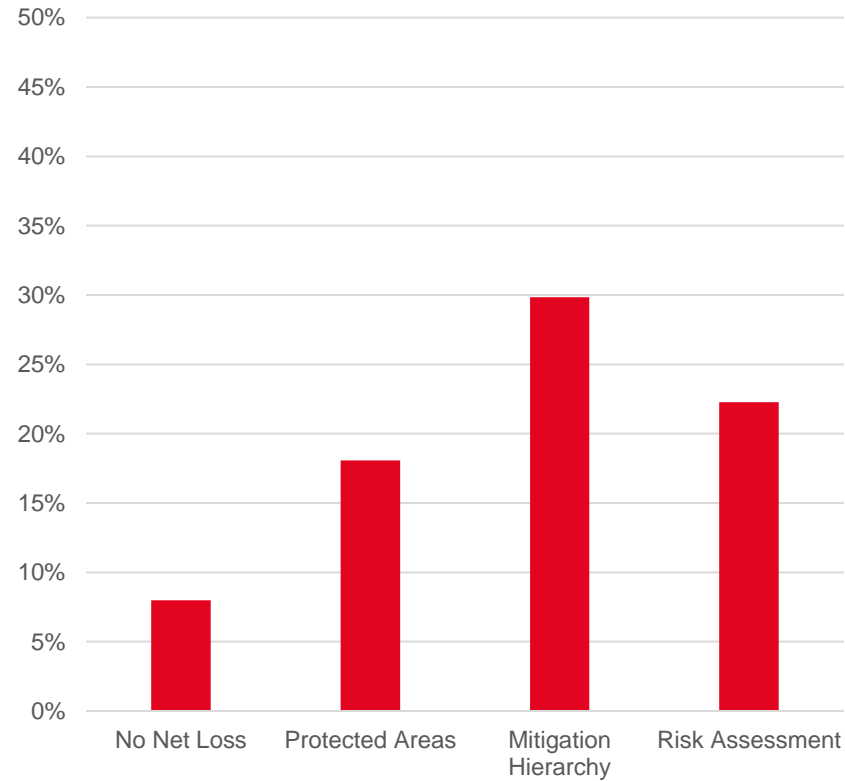
Industry & Country Level Breakdown on adoption of metrics to measure impact on Biodiversity

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

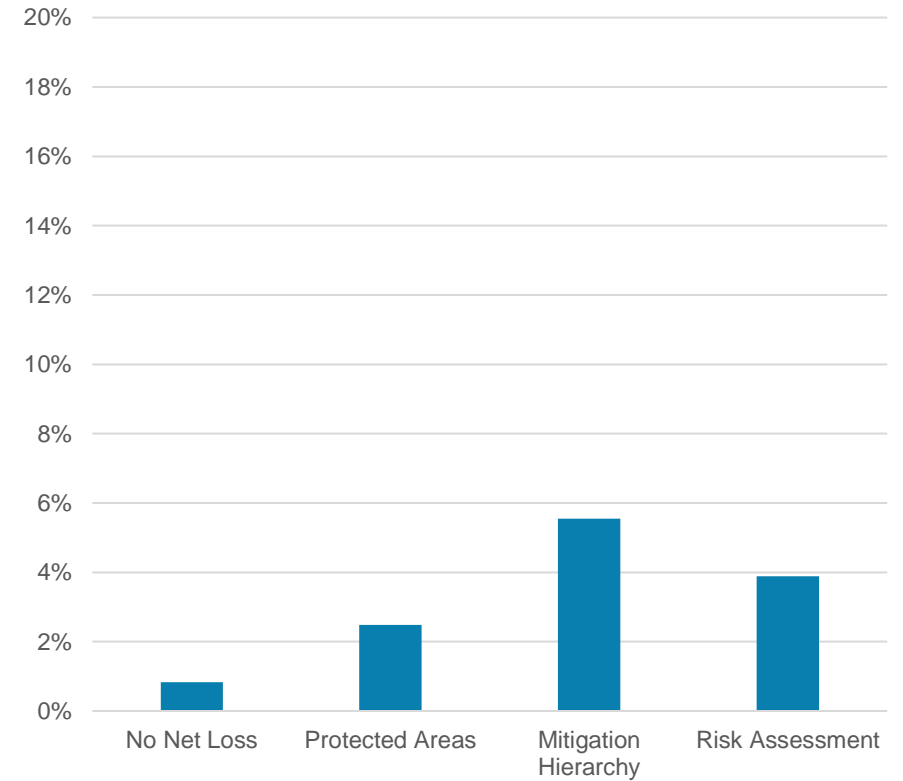
The company's industry and country of reference, as classified by GICS and S&P Global, are in scope.

Total assessed companies in CSA 2023: XXXX

Percentage of companies having net positive impact, no net loss, and other metrics to measure impact on biodiversity, for company's industry



Percentage of companies having net positive impact, no net loss, and other metrics to measure impact on biodiversity, for company's country



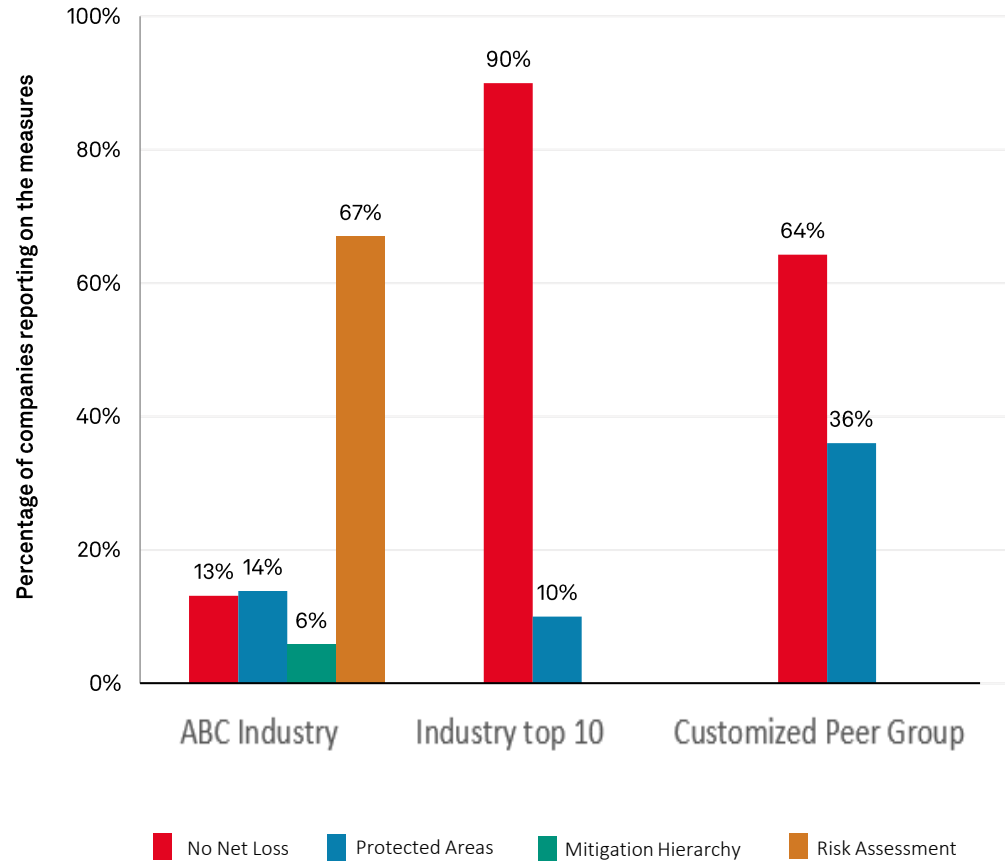
Source: CSA 2023

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

Target year for implementation of biodiversity commitment

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

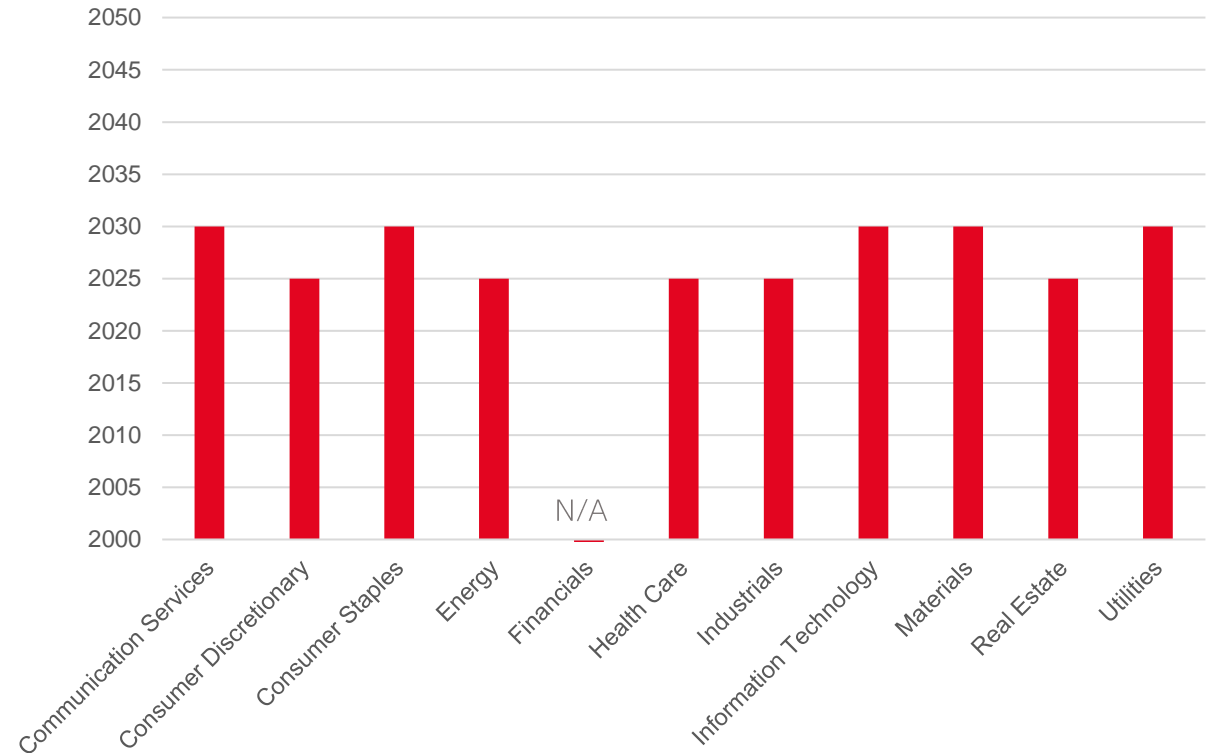
N/A: Question is not applicable to the respective Industry group

Source: CSA 2023

Description

- Median target year for the implementation of biodiversity commitments across half of all industry sectors is 2025, with the other half of industry sectors targeting 2030.

Median target year for the implementation of biodiversity commitment, by Industry Group



Target year for implementation of biodiversity commitment

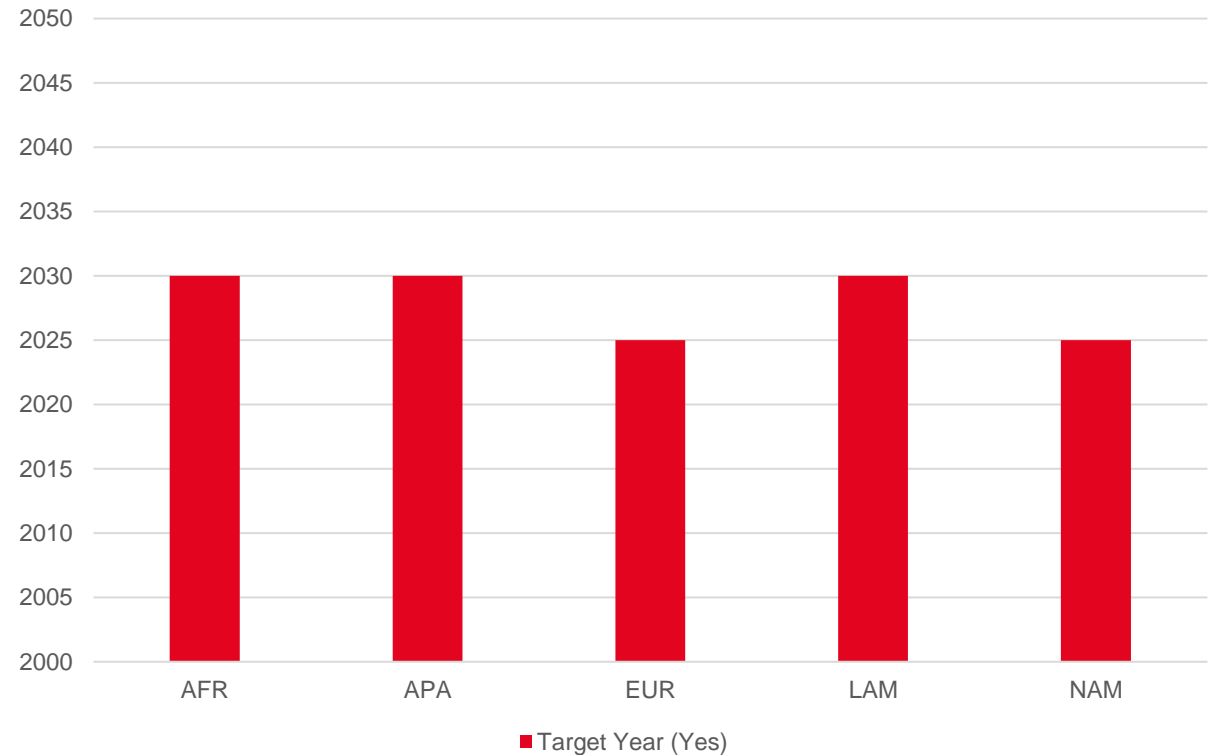
Note: The data analysis does not include companies for which this question has been considered as not applicable.

Total assessed companies in CSA 2023: XXXX

Description

- Africa, Asia Pacific and Latin America have a longer timescale for the implementation of biodiversity commitments, with a median target year of 2030.
- Europe and North America indicate a median target year of 2025 for the implementation for their biodiversity commitments.

Median target year for the implementation of biodiversity commitment, by Geographical Region



Source: CSA 2023

Target year for implementation of biodiversity commitment

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

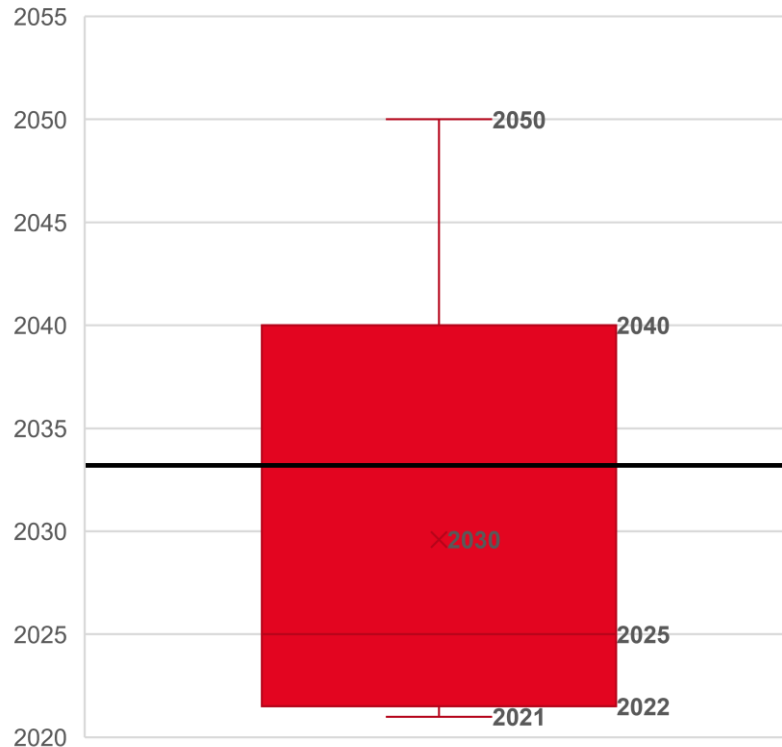
The company's industry and country of reference, as classified by GICS and S&P Global, are in scope.

Total assessed companies in CSA 2023: XXXX

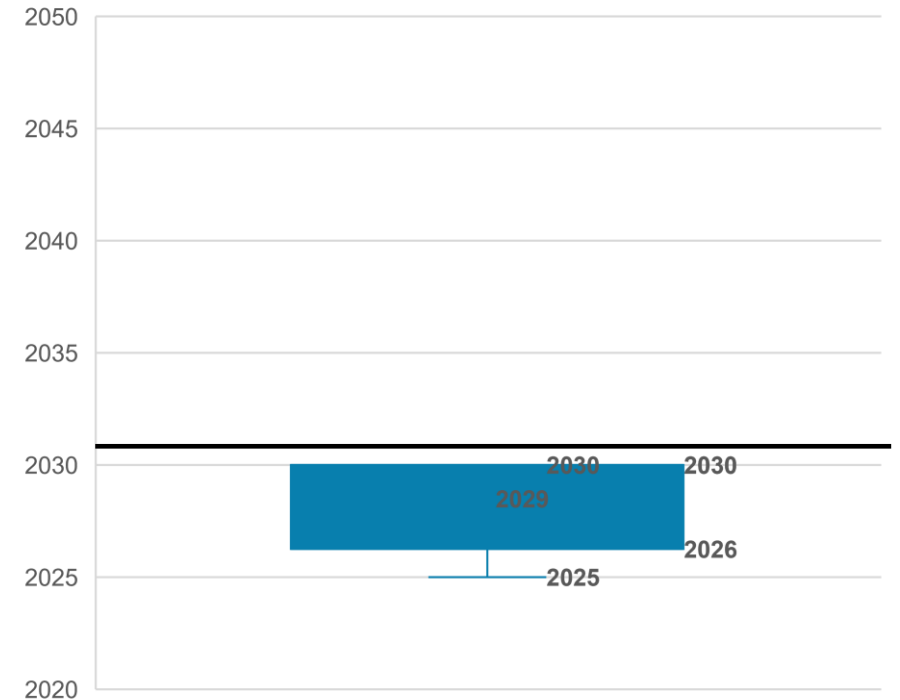
- Company's Performance
- Maximum Value
- Quartile 1, Median Value & Quartile 3
- Minimum Value

Source: CSA 2023

Analysis on target year set by the company for implementation of biodiversity commitment, for company's industry



Analysis on target year set by the company for implementation of biodiversity commitment, for company's country

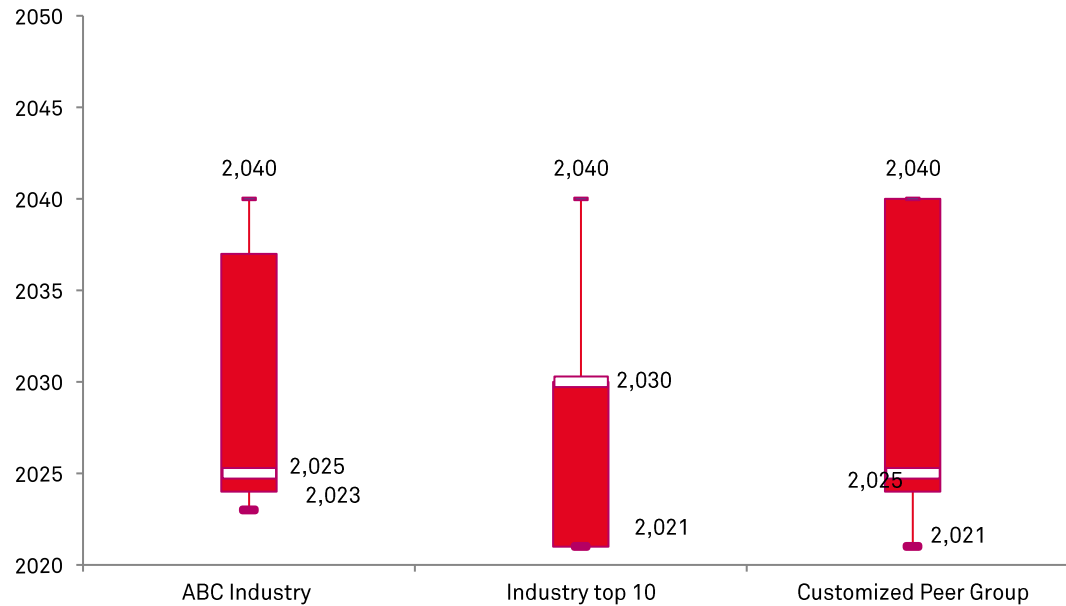


Data Breakdown on the company's Industry, Industry top 10, and Customized peer group analysis. adoption of metrics to measure impact on Biodiversity

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

Biodiversity commitment covering – Own Operations, Suppliers, and Partners

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

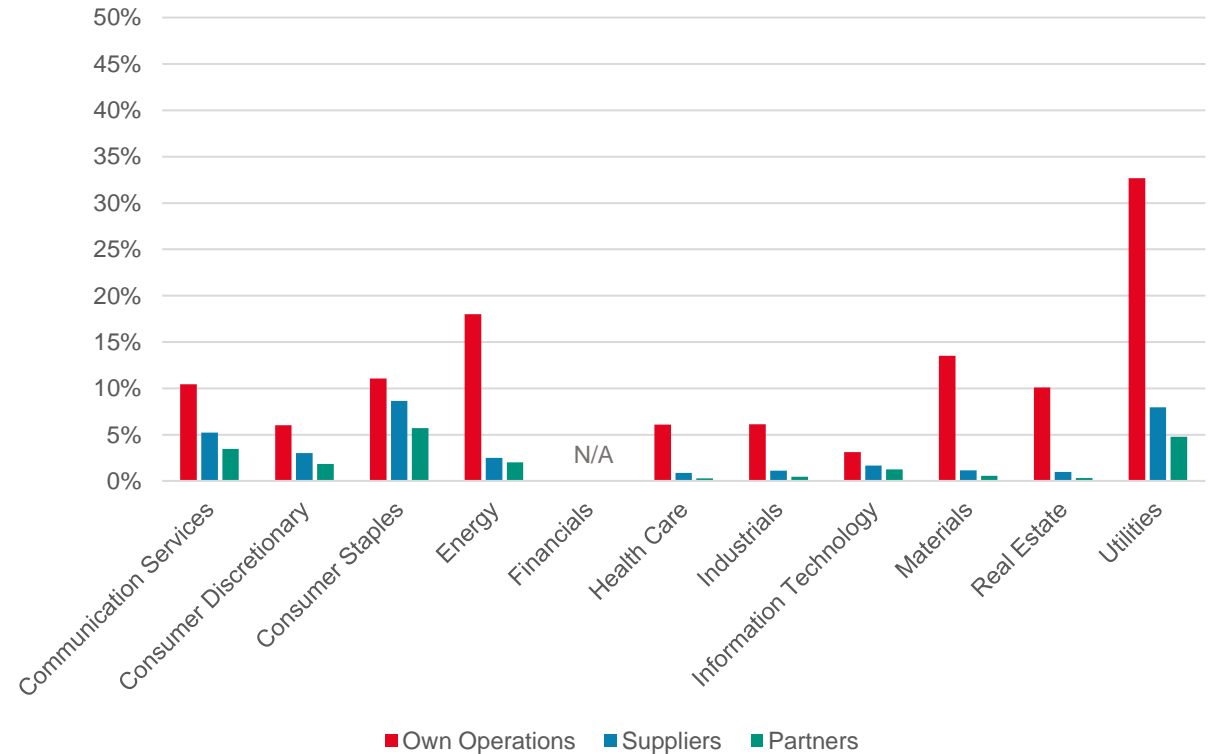
Total assessed companies in CSA 2023: XXXX

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

Description

- Biodiversity commitments that extend to all company operations as well as supply chain were noted for 5% of companies across the assessed universe.
- Among the industry groups, Utilities has the highest proportion of companies that have biodiversity commitment that covers their own operations (33%), and Consumer Staples has the highest proportion of companies that include suppliers (9%) and partners (6%) in their biodiversity commitment.
- Health Care, Industrials, Materials and Real Estate have the lowest proportion of companies that include their suppliers and partners in their biodiversity commitments.

Percentage of companies disclosing the scope of biodiversity commitment, by Industry Group



Source: CSA 2023

Biodiversity commitment covering – Own Operations, Suppliers, and Partners

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

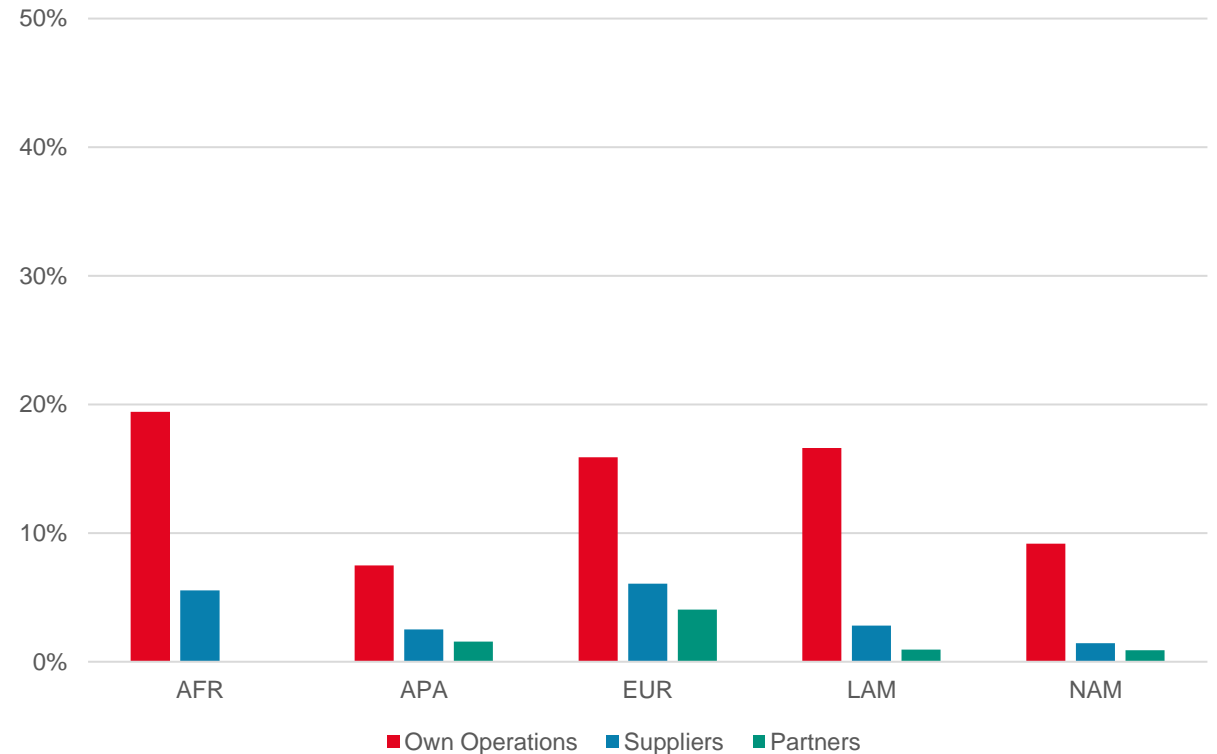
Total assessed companies in CSA 2023: XXXX

Source: CSA 2023

Description

- Analysing companies' reporting across geographies, very few companies have explicit coverage of the application of their biodiversity commitment.
- Africa is among the regions that have the highest proportion of companies disclosing a biodiversity commitment that includes their own operations (19%).
- Across Africa and Europe, 6% of companies include suppliers in their commitment to biodiversity, and 4% of European companies include partners in their commitment.
- Asia Pacific has the lowest percentage of companies that include their own operations within their biodiversity commitment (7%).
- Latin America and North America have the lowest percentage of companies that extend their biodiversity commitment to their suppliers.

Percentage of companies disclosing the scope of biodiversity commitment, by Geographical Region



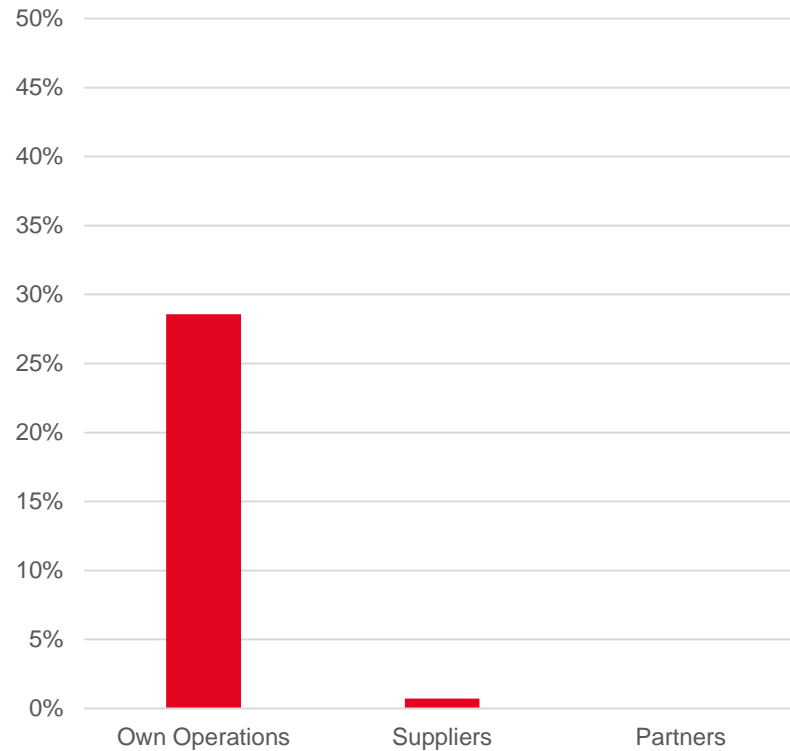
Industry & Country Level Breakdown on Biodiversity Commitment covering – Own Operations, Suppliers, and Partners

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

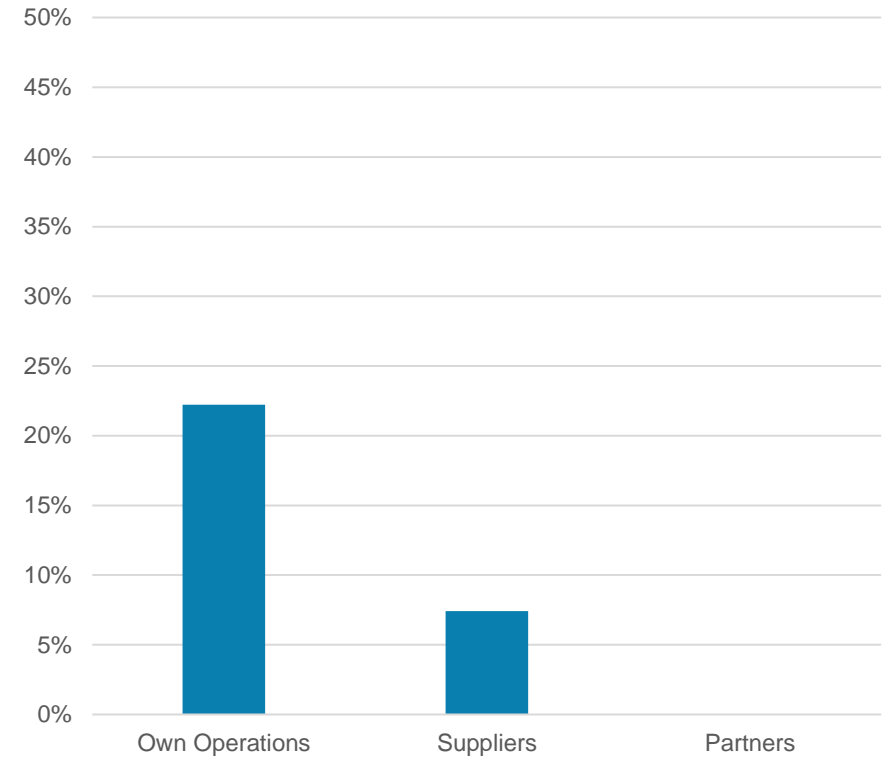
The company's industry and country of reference, as classified by GICS and S&P Global, are in scope.

Total assessed companies in CSA 2023: XXXX

Percentage of companies disclosing the scope of biodiversity commitment, for company's industry



Percentage of companies disclosing the scope of biodiversity commitment, for company's country



Source: CSA 2023

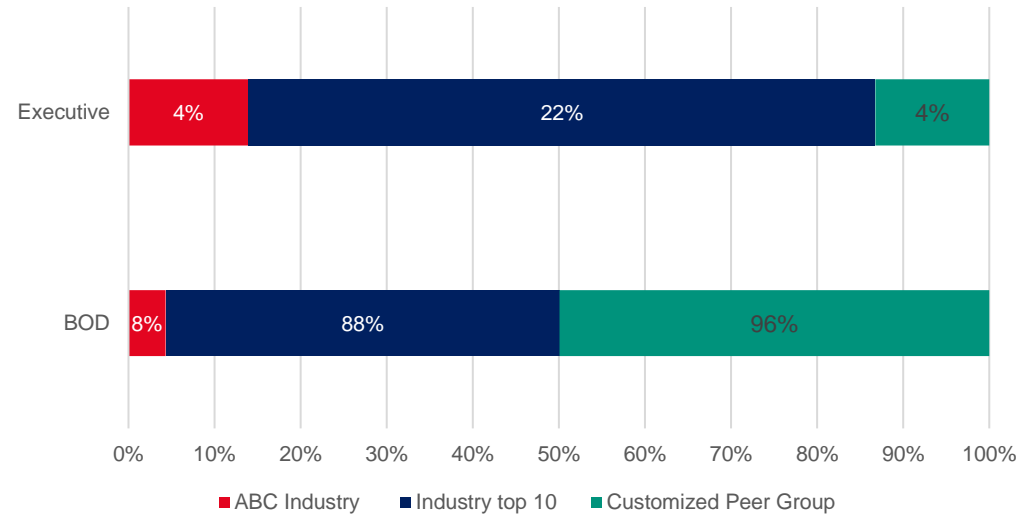
Data Breakdown on policy endorsement by a member of either the board of directors, or executive management

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' policy endorsed by a member of either the board of directors, or executive management, for company' Industry, Industry top 10, and Customized peer group



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

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XX	Data Analysis Detailed data analysis by industry group and geography to understand how the topic is addressed Benchmarking of the company performance on data-point level versus peers in the industry and in the countries of reference
XX	Company Performance on the Topic based on the CSA practice Performance of the company on the specific topic, highlighting the major gaps in terms of score with respect to the CSA practice
XX	Contact Information

CSA Gap Analysis – Biodiversity Commitment (1/3)

Question Score: X

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

Biodiversity Commitment

Aspects	Focus and Expected practice description	Assessment	
Policy/Commitment	The company has a publicly available policy or commitment in place on biodiversity which defines the following aspects:		
	<ul style="list-style-type: none"> Achievement of a net positive impact (NPI) on biodiversity along with the target year 		The company does not publicly report on the achievement of a net positive impact (NPI) on biodiversity
	<ul style="list-style-type: none"> Definition of biodiversity-related targets for priority areas to work towards no net loss 		The company does not publicly report on the definition of biodiversity-related targets for priority areas to work towards no net loss <i>The evidence provided on page 92 of the Integrated Report 2023 provides evidence on objectives for biodiversity commitment. However, no information has been disclosed regarding targets related to no net loss along with a link between the target and a biodiversity impact/dependency reduction. Therefore, the response was not accepted.</i>
	<ul style="list-style-type: none"> Commitment of value chain to avoid operational activities near sites containing globally or nationally important biodiversity 		
	<ul style="list-style-type: none"> Application of mitigation hierarchy 		

CSA Gap Analysis – Biodiversity Commitment (2/3)

Question Score: X

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

Biodiversity Commitment

Aspects	Focus and Expected practice description	Assessment	
Policy/Commitment <i>(Continued)</i>	<ul style="list-style-type: none"> Conducting a biodiversity risk assessment 		The company does not publicly conduct a biodiversity risk assessment
	<ul style="list-style-type: none"> Engagement with stakeholders on biodiversity 		
Scope of Commitment	The scope of the commitment includes:		
	<ul style="list-style-type: none"> Own operations 		
	<ul style="list-style-type: none"> Suppliers 		The scope of the biodiversity commitment does not include its suppliers
	<ul style="list-style-type: none"> Partners 		The scope of the biodiversity commitment does not include its partners
			The information on page 2 of Biodiversity Policy provides evidence on the company conducting in-depth study of impacts with key suppliers and subcontractors. However, no clear commitment statement has been disclosed including suppliers towards biodiversity conversation.

CSA Gap Analysis – Biodiversity Commitment (3/3)

Question Score: X

Biodiversity Commitment

Aspects	Focus and Expected practice description	Assessment
Endorsement	<p>The policy is endorsed by a member of the board of directors</p>	<p> The company does not publicly report on the biodiversity policy is endorsed by a member of the board of directors or executive management</p> <p> <i>The company’s reported information on the biodiversity policy covers other aspects of the question. However, it does not report on the oversight of the implementation of biodiversity policy by the board of directors. Therefore, the company’s response was not accepted.</i></p>

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

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XX	Contact Information

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