

Benchmarking Report on Materiality

The Challenge to focus on what matters most.



As environmental, social, and governance (ESG) factors become integral considerations in the marketplace across many types of analysis, corporates are increasingly looking to assess their transparency, performance, and peer positioning in the market on the identified ESG Material topics. To support this need, the Benchmarking Report on Materiality provides an independent quantitative and qualitative analysis of your company's performance on the ESG Material topics against the S&P Global Corporate Sustainability Assessment (CSA) Practice and sustainability benchmarks established by global leaders in your industry. A performance benchmarking based on CSA scores and data enables companies to identify strengths and areas for improvement in the format of an actionable feedback, that can help you to understand your company sustainability performance with respect to future sustainability challenges and opportunities.

The Solution

This service is designed for companies looking to understand their performance in the selected ESG Material areas, based on the information collected through the CSA questionnaire. The service supports identifying areas of interest to the critical stakeholders, and based on the CSA practice, provides guidance on how to disclose and report relevant information and KPIs on the identified material topics for the stakeholders. The service consists of a report in a presentation format, a 1-hour debrief call with a CSA expert to discuss key findings and 1-year valid access to Peer Practice Database.

To obtain this service, your company must have assessed through the CSA.

How does it work?

An ESG Materiality Assessment is required to prepare the Benchmarking Report on Materiality. The material issues identified in the ESG Materiality Assessment are then mapped to industry-specific CSA criteria and frameworks to show how companies should address the identified material topics in terms of transparency, policies and performance indicators and provide performance benchmarking to the CSA Practice and industry peers.

The company can conduct its own ESG Materiality Assessment or can leverage the ESG Materiality Assessment solution offered by S&P Global Sustainable1. The ESG Materiality Assessment conducted by S&P Global Sustainable1 involves a systematic process of identifying significant ESG issues, drawing from established sustainability frameworks, reviewing peers' ESG disclosures, and conducting stakeholder surveys. The outcome is a materiality matrix illustrating the impact of ESG topics on business and stakeholders. This materiality assessment will serve as input to the aforementioned performance benchmarking assessment.

Materiality Assessment Matrix

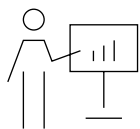


Material ESG topics mapping to CSA

Material Topics	CSA Criteria Mapping	CSA Question Mapping
Environment		
GHG Emissions	Climate Strategy	<ul style="list-style-type: none"> Direct Greenhouse Gas Emissions (Scope 1) Indirect Greenhouse Gas Emissions (Scope 2) Indirect Greenhouse Gas Emissions (Scope 3) Emissions Reduction Targets
Social		
Employee Engagement, Diversity & Inclusion	Labor Practices	<ul style="list-style-type: none"> Discrimination & Harassment Workforce Breakdown: Gender Workforce Breakdown: Race/Ethnicity & Nationality Gender Pay Indicators Freedom of Association
Employee Health & Safety	Occupational Health & Safety	<ul style="list-style-type: none"> OHS Policy OHS Programs Absentee Rate
Governance		
Systematic Risk Management	Risk & Crisis Management	<ul style="list-style-type: none"> Risk Governance Risk Management Processes Emerging Risks Global Systemically Important Banks
Data Security	Information Security	<ul style="list-style-type: none"> IT Security/ Cybersecurity Governance Information Security Policy Information Security Management Programs
Business Ethics	Business Ethics	<ul style="list-style-type: none"> UN Global Compact Membership Codes of Conduct Crime Prevention: Business Policy/ Procedures Anti-Bribery & Anti-Corruption Policy Whistleblowing Mechanism Reporting on breaches Controversial Weapons

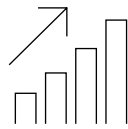
To learn more, visit spglobal.com/esg/csa/esg-benchmarking

Key Features



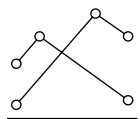
Structured Analysis of Your Industry Position

Understand your company's overall performance over time and against your industry on the identified material topics.



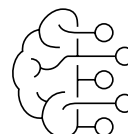
Scores for Highest-Weighted Criteria

Understand your company's scores on the highest-weighted CSA criteria, benchmarked against your industry's best and average scores.



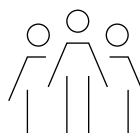
Peer Performance Insight

Benchmark your CSA performance standing against industry peers and get insights on best practices on sustainability disclosures.



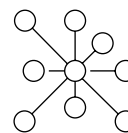
Gap Analysis and Project Planning

A question by question, item by item review of your assessment results, that can easily be shared with relevant teams.



Access to CSA Expert Analysts and Education

Each report is managed by an experienced analyst and includes a debrief call to discuss the key findings on sustainability disclosures.



Alignment with Regulatory Reporting (on Demand)

Gap analysis that aligns data points at a granular level with the Corporate Sustainability Reporting Directive (CSRD) for each question, ensuring a clear understanding of the regulatory alignment.

Benefits

- Sharpen your sustainability strategy by quickly identifying the material topics to focus your efforts on.
- Gain insight into your key strengths and weaknesses in selected material topics.
- Understand the topics where the capital markets expect companies to disclose their approach and performance.
- Facilitate the communication with internal and external stakeholders by properly interpreting your company's CSA result on selected material topics and relative position among industry peers.

For further details

You can check the [sample report](#).

To learn more, visit spglobal.com/esg/csa/esg-benchmarking

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