

Benchmarking Report on Materiality

Company XYZ, Month YYYY



Your Report Specifications

CSA 2024 Key Dates

- To better accommodate corporate reporting schedules the CSA 2024 follows a new approach.
- Companies reserve a 2-month assessment window that best meets the reporting cycle and project planning needs.
- The 2024 CSA questionnaire opened for all companies on April 3rd.
- For more details, please see the [timeline for the CSA 2024](#)
- Key 2024 CSA Score Release Dates:
 - 16 August 2024 – first score release
 - 13 December 2024 – DJSI membership update
 - February 2025 – last submission deadline
 - April 2025 – ESG Indices membership update
- CSA Scores are updated on the [S&P Global Capital IQ Pro platform](#) and the [S&P Global corporate website](#) following release of the scores.
- Company scores are released on a daily basis in line with established CSA "continuous" score release processes and procedures and may be adjusted, for example, as a result of a Media and Stakeholder Analysis (MSA) case or re-assessment request.

Report Specifications

- Benchmarking data for 2021 - 2024:
 - Source: **Corporate Sustainability Assessment (CSA), S&P Global CSA Scores**
 - Industry: **ABC**
 - Universe: **All DJSI Eligible companies assessed until date/ All invited listed companies assessed until date**
 - Date: **as on January 05, 2025**
- Your company data:
 - Date: **as on January 05, 2025**
- Media & Stakeholder Analysis:
 - Date: **as on January 05, 2025**

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Materiality Assessment & CSA Performance Benchmarking Process

Sustainable1 supported Company XYZ in the ESG Reporting journey by identifying the ESG topics and metrics material to the Business. The materiality assessment approach is anchored in the SASB (Sustainability Accounting Standards Board) reporting framework. The approach also overlays the GRI (Global Reporting Initiative) framework to the shortlisted material issues. Further, Company XYZ has responded to the Corporate Sustainability Assessment (CSA) in 2024 on numerous sustainability parameters across E, S and G. This way the CSA paves a way for the company to establish a baseline to their sustainability performance and conduct competitive benchmarking. The CSA evaluates corporate sustainability risks, opportunities, and stakeholders impacts over short-, medium- and long-term.

Following are the key elements of this 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.

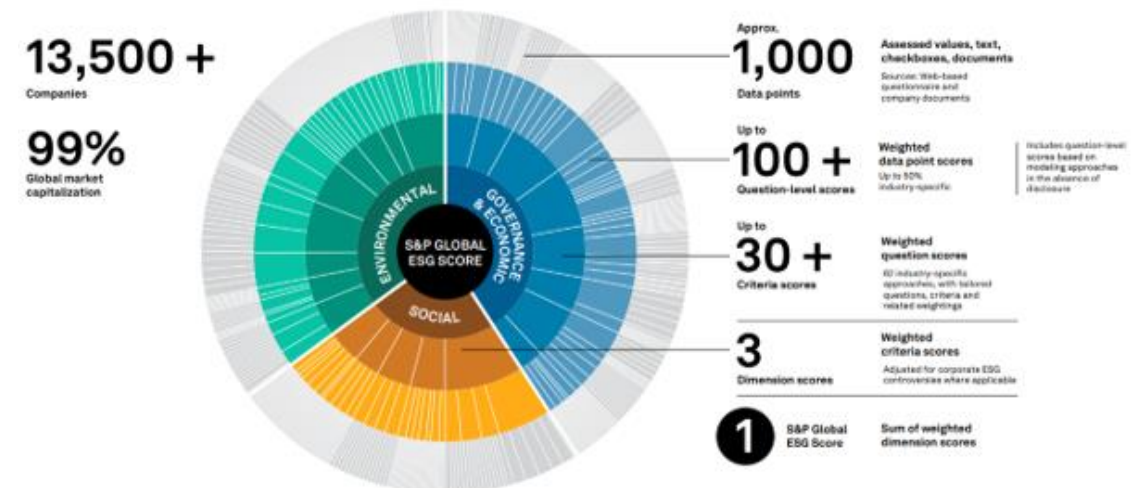
Key facts

- 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 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 (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.

S&P Global ESG Scores



Introduction to Materiality: Foundation of the CSA Questionnaire

Find out more about S&P Global Sustainable1 Materiality Approach here: <https://www.spglobal.com/esg/solutions/industry-materiality>

Overview

The materiality approach is designed to provide transparency to investors and other users regarding the foundation of the CSA questionnaire and its application in developing the S&P Global ESG scores of companies. It works on the concept of double materiality which considers a sustainability issue as material if it presents a significant impact on society or the environment and a significant impact on a company's value drivers, competitive position, and long-term shareholder value creation.

Methodology to Prioritize Material Subjects

- The double materiality analysis is based on two-dimensional assessment which results in a materiality matrix with external and internal impacts on each axes.
- The industry materiality core subjects are mapped on each axes of the matrix. These subjects are determined by clustering the criteria in the CSA and considering the main themes of the sustainability landscape.
- The significance of each subject is determined through key tests or procedural methods for materiality, which involve answering lead questions.
- To answer these questions, a combination of internal data sources, such as the CSA database for impact and risk analysis, and external data sources, such as regulations, standards, R&D investment, and media reports related to cases of alleged noncompliance associated with sustainability issues, are utilized.
- The two-dimensional assessment results in a materiality matrix for each industry, which provides a visualization of highly Material Subjects for each industry. Each Subject is represented by a circle, the position of which reflects its score on each of the two axes.

Introduction to Materiality approach in your Company Benchmarking Report (CBR)

S&P Global Sustainable1 has introduced and published its "ESG Scores Industry Materiality Matrices" for the investors and other stakeholders in the financial market. The following slide describes the material issues pertaining to your industry that are interrelated with the weighting of criteria in the CSA. This will provide you with a comprehensive overview of your industry's most relevant material issues and how these issues are presented to external stakeholders.

The Concept of Double Materiality: Assessment of Internal and External Impact

S&P Global Sustainable1 considers double materiality as an integral part of the analysis of corporate sustainability performance and the resulting S&P Global ESG Scores. In a broader understanding of enterprise value today, including stakeholder perspectives, the interrelation between internal and external impact is a core part of determining materiality.

Internal Impact on Enterprise Value Creation

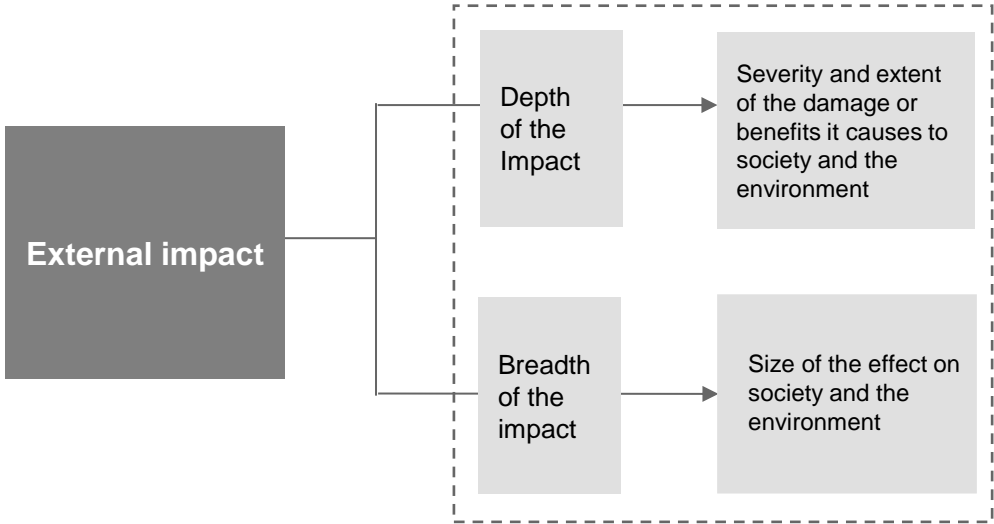
The financial materiality lens approaches the question of materiality of sustainability subjects from the perspective of the investor. Sustainability issues from the S&P Global Sustainable1 Materiality Core Subjects (refer [here](#)) list are evaluated within industry context by determining their impact on a company’s unique value drivers. These include financial value drivers such as sales growth, capital expenditure and cost of capital that are of special interest to investors.

As outlined below, the sustainability integration approach tracks the way in which the use of different resources or capitals impact value drivers and eventually financial KPIs including revenue, operating margins, and cost of equity.



External Impact on Society and the Environment

External impact often involves externalities that cannot be accurately quantified today. Therefore, the impact is estimated by evaluating the breadth of the impact, looking at the size of the effect on societal stakeholders and the environment, as well as the depth of the impact, looking at the severity and extent of the damage or benefits it causes to societal stakeholders and the environment.



ABC Industry Materiality Matrix



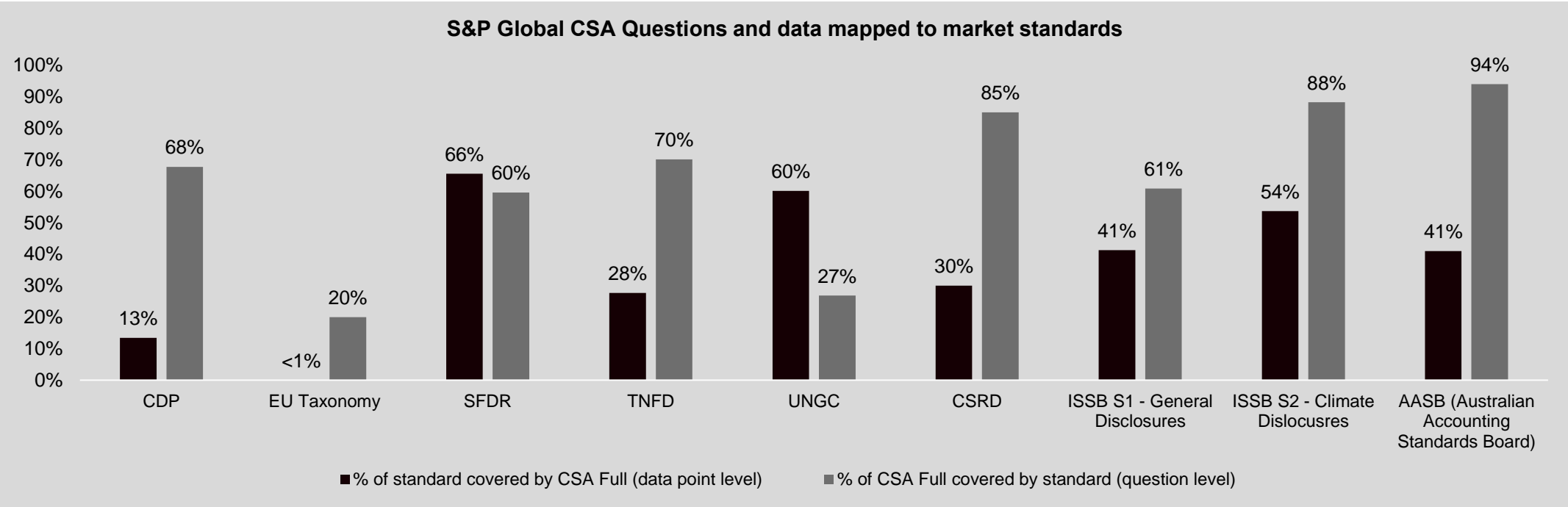
Industry Drivers

The ABC industry offers services and infrastructure for the ABC industry, including data centers, cloud storage solutions and hosting services. It also delivers specialized IT functions such as consulting and outsourced services. ABC industry's business models are evolving due to the growth of cloud computing, which is leading to easier procurement of IT services and sourcing from lower cost locations world-wide. New challengers are ever-present. Climate risks and opportunities are significant, including reliance in energy-intensive data centers. The industry is characterized by strong emphasis on innovation and high dependence on human and intellectual capital. Talent is a prominent driver of costs, with investment in skills and employee support particularly important. Key factors are also rapid technological advances, security vulnerabilities, healthy client relations and an evolving regulatory landscape. This includes compliance with regulations such as the EU General Data Protection Regulation (GDPR).

- Governance & Economic Dimension
- Environmental Dimension
- Social Dimension

S&P Global CSA 2025 Alignment to Market Standards

Regulations are significantly influencing the sustainability agenda and transforming how companies operate across various jurisdictions. However, keeping up with the relentless pace of regulatory updates has become a daunting challenge for businesses and investors. The CSA not only addresses this challenge but also helps reduce the burden of constant regulatory changes, with 91% of CSA questions linked to key standards. Below are some of the global disclosure standards that CSA covers at both the data point and question levels.



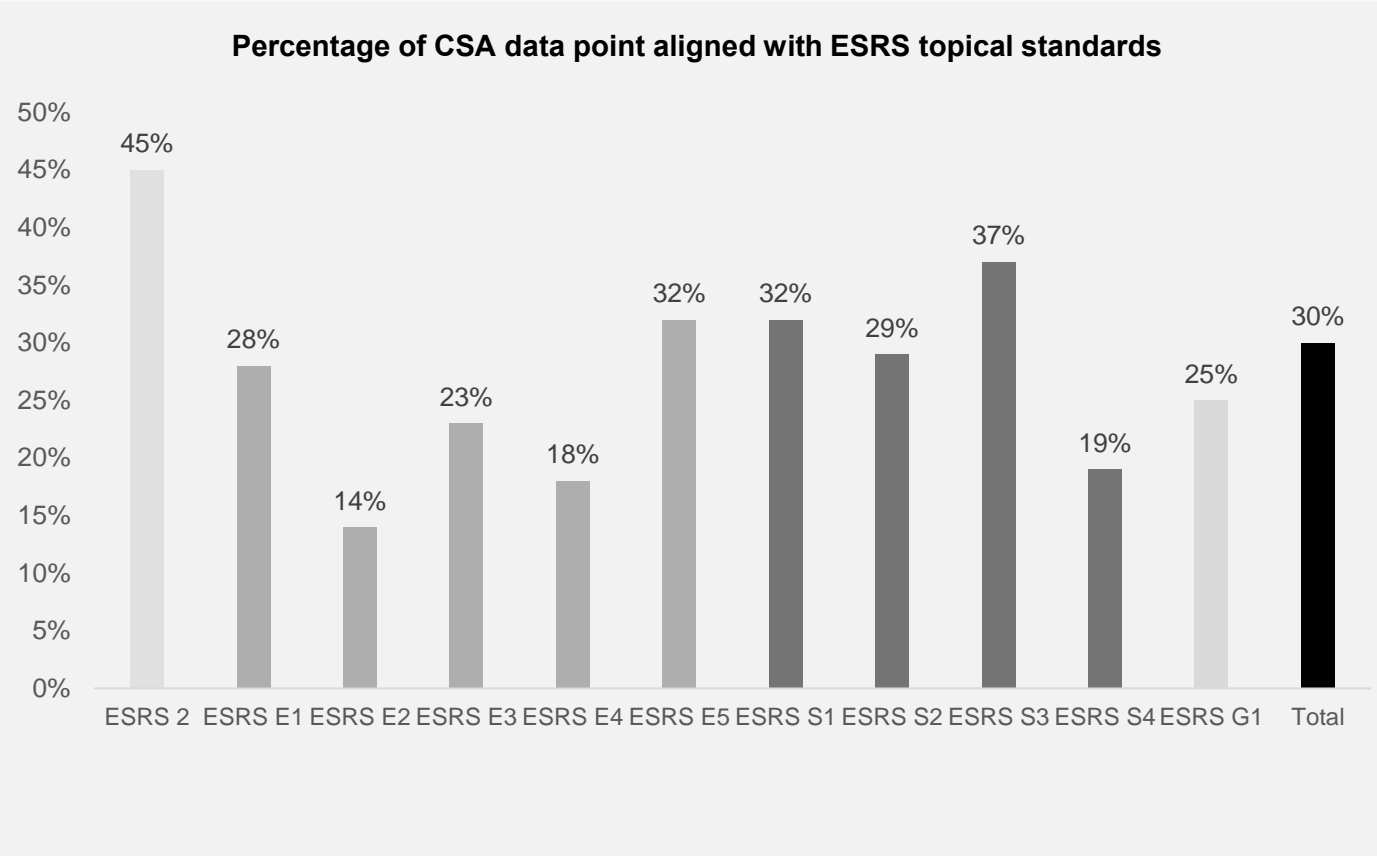
Please note: It is sufficient for 1 CSA datapoint to be partially/fully aligned with a standard question/metric, for the latter to be considered as "covered".

- % of standard covered by CSA Full (data point level)
- % of CSA Full covered by standard (question level)

S&P Global CSA 2025 Alignment to Corporate Sustainability Reporting Directive (CSRD)

Find out more about the S&P Global Corporate Sustainability Reporting Directive (CSRD) Suite here: [S&P Global CSRD Suite](#)

The Corporate Sustainability Assessment (CSA) meticulously aligns each of its data points with the core subjects defined by the European Sustainability Reporting Standards (ESRS). The accompanying graph visually represents this alignment, illustrating the percentage of CSA data points that meet the disclosure requirements outlined in the ESRS framework. With the help of this mapping, you can better understand our alignment with the Corporate Sustainability Reporting Directive (CSRD).



Please note that the alignment of data points between CSA and CSRD is also included in the gap analysis if you have opted for this option.

Structure of ESRS

ESRS Code	Subject
ESRS 2	General disclosures
ESRS E1	Climate change
ESRS E2	Pollution
ESRS E3	Water and marine resources
ESRS E4	Biodiversity and ecosystems
ESRS E5	Resource use and circular economy
ESRS S1	Own workforce
ESRS S2	Workers in the value chain
ESRS S3	Affected communities
ESRS S4	Consumers and end-users
ESRS G1	Business conduct

To determine coverage, a datapoint level analysis was conducted using a standardized mapping process. Datapoint level mapping is available for the ESRS Codes listed in the table above. If a datapoint meets some, but not all, of the specific ESRS datapoint requirements, it is marked as a "Partial" match. If a datapoint meets all the ESRS datapoint requirements, it is marked as a "Full" match.

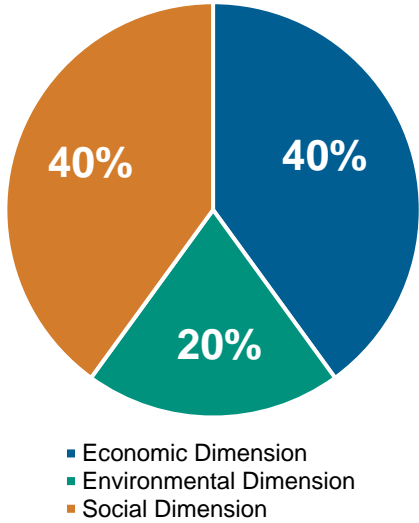
Source: [S&P Global Sustainable1](#)
Official Journal of the European Union, 2023/2772, https://eur-lex.europa.eu/legal-content/EN/TXT/HTML/?uri=OJ:L_202302772#d1e169-1-1

CSA Industry Questionnaire 2024: Aspects Covered and Weightings

Driving Forces in the ABC Industry

Functioning at the heart of developed economies by business formation and growth, ABC industry faces a wide range of sustainability risks and opportunities. Companies are largely exposed to climate transition risks based on their lending and underwriting activities, such as financed emissions, with the risk of carrying stranded assets increasing as fossil fuels phase out. As financial authorities are issuing ESG disclosure regulations, banks need to ensure they accurately disclose ESG related information to stakeholders, so as to avoid claims of greenwashing. Ethical business practices and keeping consumers' trust also play large roles in a bank's ability to differentiate itself from competitors. As the sector becomes more digital and startup online-only banks gather more assets, incumbent companies must invest in their consumer-facing technology with an emphasis on ease of use, consumer data privacy and cybersecurity. High-profile lapses in business ethics, such as the mis-selling of financial products or instances of discrimination against particular customers or employees, have the potential to undermine confidence in companies and raise concerns of soundness and good governance for regulators.

Dimension and Criteria Industry (ABC)	Weight
Social Dimension	40
Labor Practices	6
Human Rights	4
Human Capital Management	4
Occupational Health & Safety	3
Health & Nutrition	5
Customer Relations	5
Privacy Protection	4
Community Relations	2



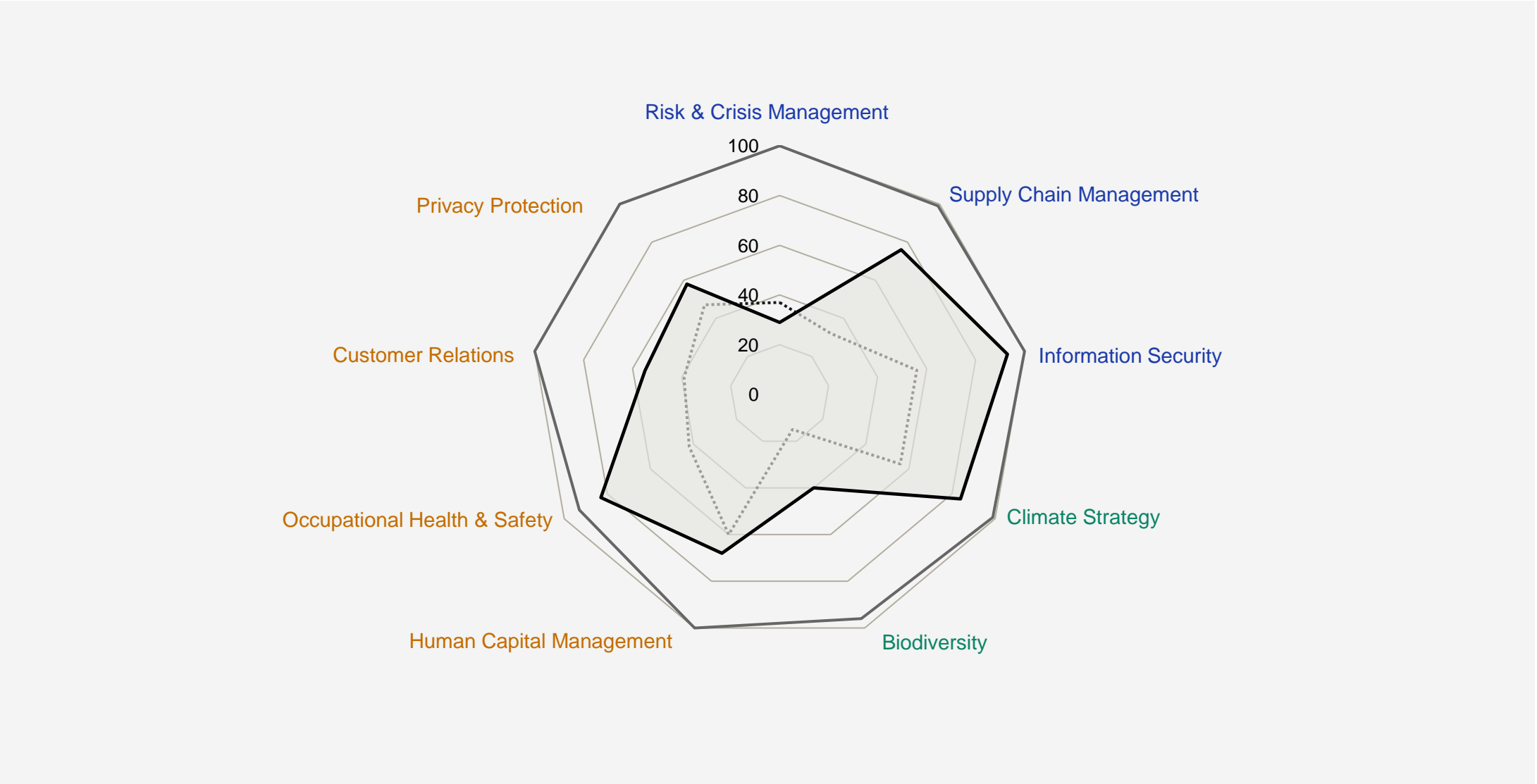
Dimension and Criteria Industry (ABC)	Weight
Economic Dimension	40
Transparency & Reporting	2
Corporate Governance	8
Materiality	2
Risk & Crisis Management	5
Business Ethics	7
Policy Influence	2
Supply Chain Management	4
Tax Strategy	2
Information Security	5
Innovation Management	3

Dimension and Criteria Industry (ABC)	Weight
Environmental Dimension	20
Environmental Policy & Management	4
Energy	3
Packaging	2
Waste & Pollutants	2
Water	1
Climate Strategy	6
Biodiversity	2

Score Performance for Highest Weighted CSA Criteria

Under CSA methodology, the highest weighted criteria in each sustainability dimension are selected by judging their likelihood and magnitude of impact on business value drivers (growth, profitability, capital efficiency, risk profile). Industry best refers to the best company in that specific criterion, not overall.

The criteria in the chart are aligned clockwise in order of the criteria's decreasing weight.

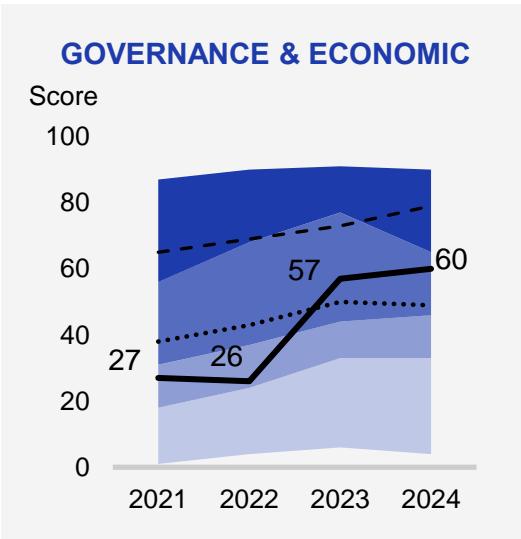
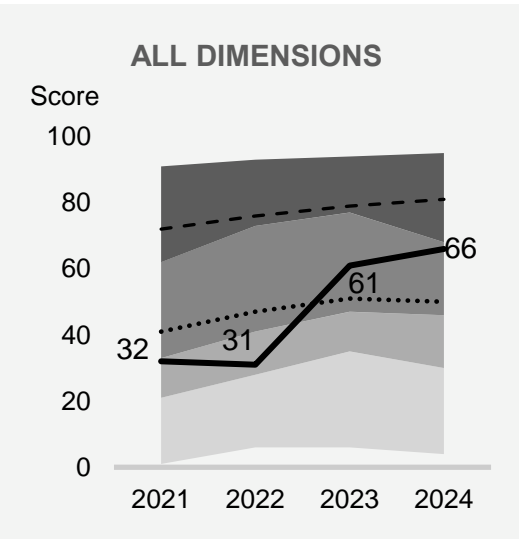
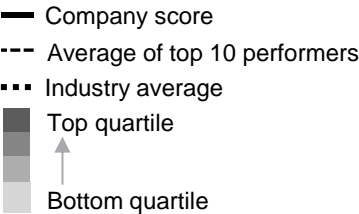


Company XYZ's Sustainability Performance Overview

Total CSA Scores in ABC Industry

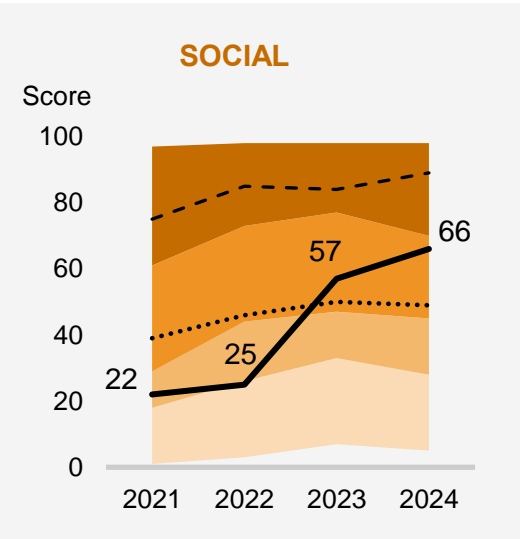
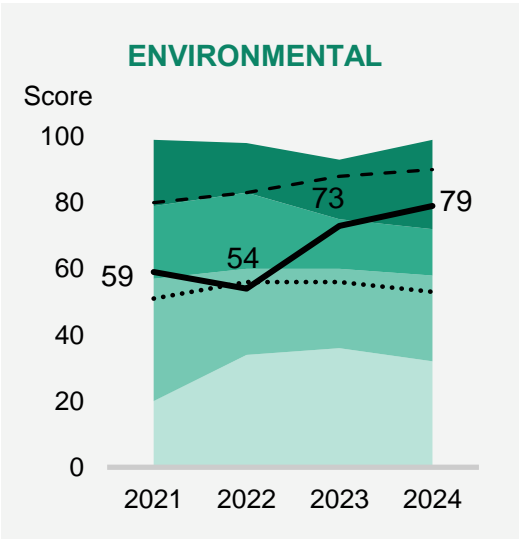
Company	Score	Y-o-Y
Peer 1	95	+2
Peer 2	91	0
Peer 3	91	+4
Peer 4	90	-1
Peer 5	89	-5
Your company and closest peers		
Peer 6	69	-7
Peer 7	68	-9
Company XYZ	66	+5
Peer 8	64	-1
Peer 9	63	+4

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](#).



Overview

Following a 5-point total score gain in 2024, Company XYZ ranks closer to the top quartile among its peers in the ABC industry. In connection with sustainability performance, the *Environmental Dimension* presented the highest score among the three dimensions and contributed 16 out of 20 possible points. Moreover, the company achieved a score of 100 in the newly introduced criteria *Waste*, as well as in *Tax Strategy* (+47 points). Score on the *Governance & Economic Dimension* increased by three points as improvements were seen on *Information Security/ Cybersecurity & System Availability* (+36 points), and *Innovation Management* (+5 points), among others. Similarly, performance on the *Social Dimension* rose by nine points, but if all gaps were closed, there is a potential of 13.6 points to positively impact the Total Score, with gaps mostly accounted for in criteria such *Customer Relationship Management* (2.7 points), *Privacy Protection* (2.5 points), and *Human Capital Development* (1.9 points).



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Materiality Assessment Results

Company XYZ’s Materiality Assessment Scoring Results (1 being lowest, 10 being highest) from stakeholder assessment
(In order of decreasing importance)

No.	Category	Material Topics	Importance to Business	Importance to Stakeholders
1	Governance	Supply Chain Management	9.7	9.7
2	Social	Labour Practices	9.6	9.6
3	Environmental	Energy Management	9.4	9.5
4	Governance	Business Ethics	9.4	9.4
5	Social	Customer Welfare & Satisfaction	9.4	9.4
6	Governance	Material Sourcing and Efficiency	9.2	9.0
7	Social	Employee Engagement, Diversity & Inclusion	9.2	9.0
8	Social	Employee Health & Safety	9.1	9.2
9	Governance	Systematic Risk Management	9.0	9.2
10	Social	Customer Privacy	9.0	8.9
11	Environmental	Physical Impact of Climate Change	8.9	9.0
12	Social	Selling Practices & Product Labelling	8.9	8.8
13	Social	Human Rights & Community Relations	8.8	8.9
14	Environmental	Environmental Compliance	8.7	8.8
15	Social	Data Security	8.7	8.4
16	Governance	ESG Considerations in Products & Services	8.6	8.3
17	Governance	Business Model Resilience & Innovation	8.4	8.7
18	Social	Access & Affordability	8.4	8.7
19	Environmental	Water & Wastewater Management	8.2	8.7
20	Environmental	Climate Transition Risk	8.2	8.4
21	Environmental	Waste & Hazardous Materials Management	8.1	8.7
22	Environmental	Greenhouse Gas (GHG) Emissions	7.7	8.2
23	Environmental	Ecological & Biodiversity Impact	7.7	8.3

Materiality Matrix

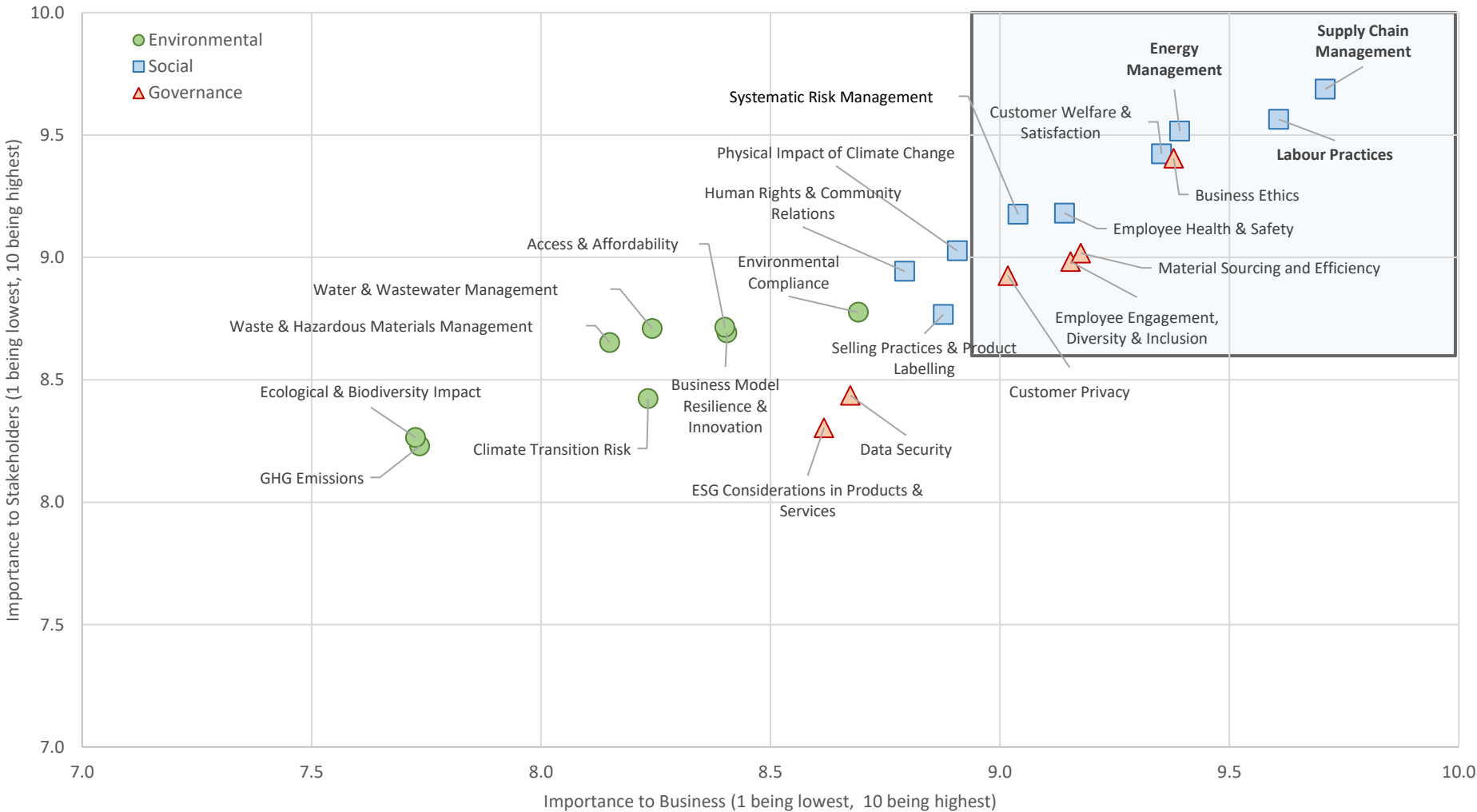
Matrix of the 23 Topics Material for Company XYZ (scale of 7-10) based on stakeholder assessment and selection of top material topics for detailed performance analysis with respect to industry peers

The Materiality Matrix illustrates Company XYZ stakeholders' sentiments of how important each of the 23 topics is to the business and its stakeholders.

Material topics clustered at the top-right quadrant can be interpreted to be of high materiality.

The most material ESG topics appear to be Supply Chain Management, Labour Practices, Energy Management, Business Ethics, Customer Welfare & Satisfaction, Material Sourcing and Efficiency, Employee Engagement, Diversity & Inclusion.

The two Environmental topics of GHG Emissions and Ecological & Biodiversity Impact, though considered material, were deemed to be least impactful.



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Mapping of Top Material Topics to CSA Criteria & Questions

	Material Topics	CSA Criteria Mapping	CSA Question Mapping
Governance & Economic Environmental Social	Supply Chain Management	Supply Chain Management	<ul style="list-style-type: none">• Supplier Code of Conduct• Supplier ESG Programs• Supplier Screening• Supplier Assessment and Development• KPIs for Supplier Screening• KPIs for Supplier Assessment and/or Development• Conflict Minerals
	Energy Management	Energy	<ul style="list-style-type: none">• Energy Management Programs• Energy Consumption• Energy Intensity• Data Center Efficiency• Share of Renewable Energy in Data Centers
	Labor Practices	Labor Practices	<ul style="list-style-type: none">• Labor Practices Commitment• Labor Practices Programs• Discrimination & Harassment• Workforce Breakdown: Gender• Workforce Breakdown: Race/ Ethnicity & Nationality• Gender Pay Indicators• Freedom of Association

CSA Score Heatmap and Impact on total Score

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.

	Peer 1	Peer 2	Peer 3	Peer 4	Peer 5	...	Peer 6	Peer 7	Company XYZ	Peer 9	Peer 10
Total CSA Score	95	91	91	90	89		69	68	66	64	63
Economic Dimension	90	84	88	81	85		62	65	60	61	65
Supply Chain Management	99	91	95	97	73		18	46	76	51	30
Environmental Dimension	99	96	93	98	90		71	65	79	67	64
Energy	100	100	79	99	100		96	74	88	82	46
Social Dimension	98	95	94	95	93		75	72	66	65	61
Labor Practice Indicators	97	92	92	89	95		78	85	79	59	74

Impact on Total Score

Dimension and Criteria	Score	Weight	Impact on Total Score
Governance & Economic Dimension	60	40	-16.0
Supply Chain Management	76	4	-1.0
Environmental Dimension	79	20	-4.2
Energy	88	2	-0.2
Social Dimension	66	40	-13.6
Labor Practice Indicators	79	5	-1.1

Performance overview of selected CSA criteria

Relative to its closest industry peers, Company XYZ recorded the highest score in the Environmental Dimension (79 points) while placing second in the Social Dimension (66 points). Out of the three selected criteria, the company attained the greatest score in Energy (88 points), followed by Labor Practice Indicators (79 points) — both of which respectively showing a potential of 0.2 points and 1.1 points to positively impact the Total Score. Similarly, score in Supply Chain Management saw a 7 points increase year-over-year, with a total score gap of 1 point remaining.

Summary: Major Gaps* Compared to Expected Practice

Dimension	Criterion	Question	Score	Major Gap Description
Social	Labor Practices	3.1.6 Gender Pay Indicators	30	Remuneration ratios for all employee levels are below the threshold and equal pay assessment is not third-party verified

* A Major Gap is indicated for questions where the company achieved 30% or less of the possible CSA score.

Media & Stakeholder Analysis

For more details on the MSA Methodology, please see the [MSA Methodology Guidebook](#)

Overview

Company XYZ did not have any MSA cases which affected the score

Methodology

The Media & Stakeholder Analysis (MSA) forms an integral part of S&P Global’s Corporate Sustainability Assessment (CSA) and enables to monitor companies’ sustainability performance on an ongoing basis by assessing current controversies with potentially negative reputational or financial impacts.

MSA consists of:

- Screening of global media sources by RepRisk, a leading business intelligence provider specializing in environmental, social and governance (ESG) issues.
- Identification of cases that might have financial or reputational damages to the company and / or negative impacts on stakeholders or the environment.
- CSA score adjustment based on evaluation of impact rating, company response rating and selected CSA criteria.

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Deep Dive: Supply Chain Management



Supply Chain Management

Risks & Opportunities: Impact on Enterprise Value Creation

Impact

- Risk Exposure
- Profitability



Rationale

When a company outsources its production, services or business processes, it also outsources corporate responsibilities and reputational risks. This means that companies need to find new strategies to manage the associated risks and opportunities which differ from the traditional risk and opportunity management with the company's production or services in-house.

Companies are confronted with the need to minimize costs and time of delivery to satisfy customers' demand and increase profitability without negatively impacting product quality, incurring high environmental or social costs. Investors increasingly see the importance of supply chain risk management and the negative consequences if it is not managed effectively.



CSA approach

- Identify companies with lower supply chain risk profiles, either through supply chain characteristics or through appropriate management of existing risks
- Identify companies that are using sustainable supply chain management as an opportunity to improve their long-term financial performance
- Disclosure of supplier screening process and subsequent assessment and development process
- Majority of the questions in the supply chain management criteria require information in the public domain.



Performance indicators

- Supplier Code of Conduct, covering human rights and labor, environment and business ethics
- Supplier ESG Program
 - Oversight of implementation (BoD, Executive Management)
 - Continuous review of purchasing practices
 - Exclusion of suppliers not reaching minimum ESG requirements
 - Applying minimum weight to supplier ESG performance
 - Internal trainings of buyers
- Aspects and methodology for supplier screening
- Supplier Assessment and Development Process
- KPIs for Supplier Screening, Assessment and Development (corrective actions plan, capacity building programs)
- Comprehensive strategy on conflict minerals.

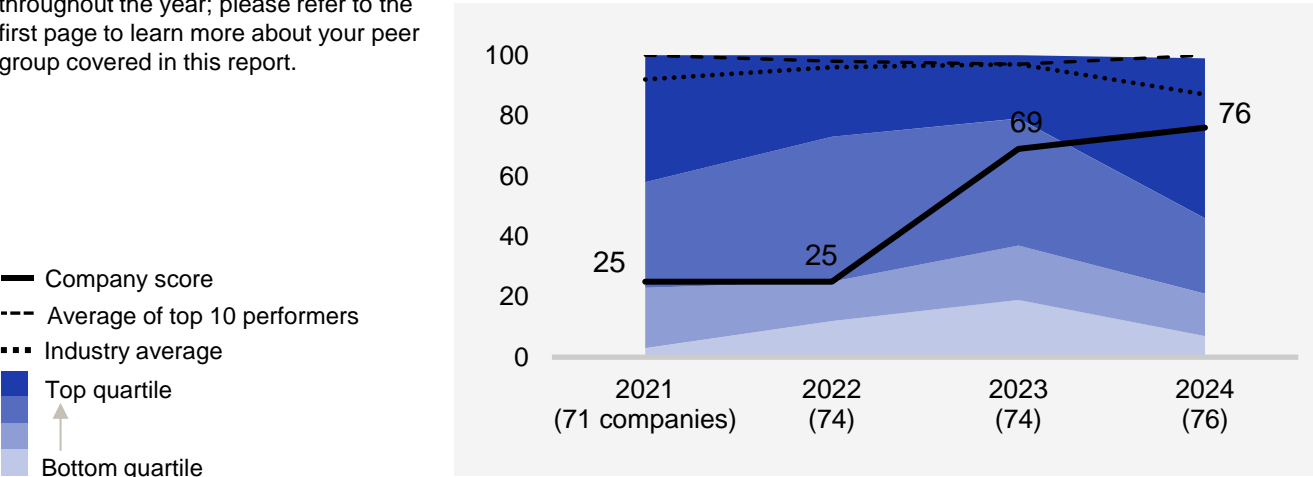
Criterion Overview

Criterion Level Scores 2024

Company	Score	Y-o-Y
Peer 1	99	+4
Peer 2	97	+1
Peer 3	95	0
Peer 4	92	0
Peer 5	91	-7
Your company and closest peers		
Peer 6	83	-8
Peer 7	82	-18
Company XYZ	76	+7
Peer 9	75	-10
Peer 10	73	-23

As of 2022, CSA Scores are published throughout the year; please refer to the first page to learn more about your peer group covered in this report.

Criterion Score 2021–2024: Company vs. Industry



Criterion Questions

Question Number	Question	Weight	Score	Y-o-Y	Average score	Weighted gap criterion score
1.7.1	Supplier Code of Conduct	10	100	=	66	0.0
1.7.2	Supplier ESG Program	20	63	-	25	-7.4
1.7.3	Supplier Screening	15	61	+	28	-5.8
1.7.4	Supplier Assessment and Development	20	90	+	32	-2.0
1.7.5	KPIs for Supplier Screening	15	60	+	32	-6.0
1.7.6	KPIs for Supplier Assessment and Development	20	85	+	26	-3.0
1.7.7	Conflict Minerals	0	0	=	0	0.0

1.7.2 Supplier ESG Programs

Question Score	63
Weight/ CSA Score	0.8%
Y-o-Y Change	-13
Average Score	25
Highest Score	100

9% of companies in the selected peer group that submitted the questionnaire meet the expected practice required to score 90 or above in this question.

Question

Does the company have measures to ensure effective implementation of its suppliers' ESG programs and is it available publicly?

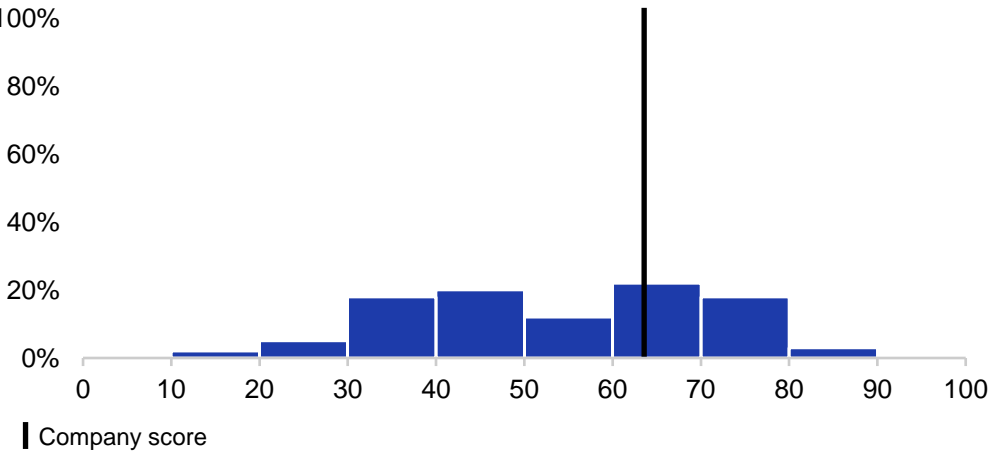
Standards & Frameworks

CSRD - G1-2 15a AR 2-AR 3, G1-2 15b AR 2-AR 3

ESG Disclosure Standards (China) - G.3.3.2 Integrating ESG into business management

UNGP - A2.4, C4

Score Distribution for All Assessed Companies
















Question Rationale


Developing and deploying sound supplier ESG programs is a foundational strategic and operational activity for organizations.


The purpose of this question is to evaluate whether companies have systems/procedures in place to ensure effective internal implementation of the supplier ESG programs and to identify and address material risks and impacts resulting from supply activities. Clear and structured governance, together with internal communication and training, are needed to ensure the correct plan, implementation, and improvement cycles. Organizations not only need to have systems/procedures in place to track the impact of ESG along their supply chains, but they also need to ensure that these practices are routinely reviewed to ensure that their business demands, and expectations, are in line with established ESG requirements. Suppliers which provide goods or services used in the company's production processes and suppliers providing goods and/or services (e.g., machines/infrastructures) that are used as operational capital goods by the purchasing company must be covered in these programs. Together with these supplier typologies, suppliers of indirect materials and/or office supplies can be included as well.


1.7.2 Supplier ESG Programs


Question Score		Aspects		Focus and Expected practice		Assessment		CSRD Match (of CSA Expected Practice)
63		Measures for effective implementation of supplier ESG programs		Public reporting on the following measures to ensure effective implementation of supplier ESG programs:				
			 	<ul style="list-style-type: none">Board of directors has the oversight over supplier ESG program implementation		The executive management is the decision-making body for the oversight of the implementation of the supplier ESG program. However, the company is expected to have board of directors for a maximum score		
			 	<ul style="list-style-type: none">Purchasing practices towards suppliers are continuously reviewed to ensure alignment with the supplier code of conduct and to avoid potential conflicts with ESG requirements				
				<ul style="list-style-type: none">Suppliers are excluded from contracting if minimum ESG requirements within a set timeframe cannot achieve	 	The company's suppliers are not excluded from contracting if they cannot achieve minimum ESG requirements within a set timeframe <i>The company reported information on the management of sustainability performance of the suppliers and how suppliers are held responsible for implementing corrective action plan and reviewed by the company procurement function and sustainability experts (Integrated Report 2023, pages 110 to 112 and 174 to 181). However, the company's response was not accepted as the company is expected to also have a strict requirement for suppliers to comply with the sustainability standards within a defined timeframe before the awarding of contracts.</i>		






 Full score

 Partial score







 Zero points






 Additional information

 Not applicable

-  Full score
-  Partial score
-  Zero points
-  Additional information
-  Not applicable

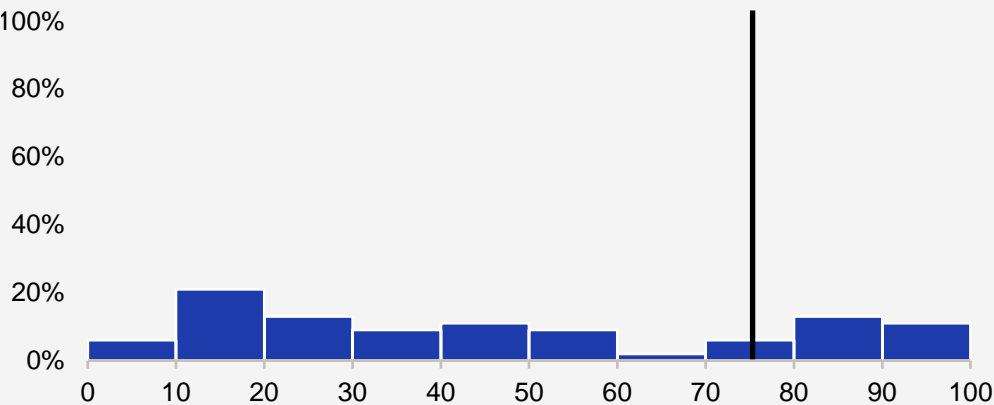
1.7.2 Supplier ESG Programs

Question Score 63		Aspects	Focus and Expected practice	Assessment	CSRD Match (of CSA Expected Practice)
		Measures for effective implementation of supplier ESG programs (continued)	 Public reporting on the following measures to ensure effective implementation of supplier ESG programs:		
			<ul style="list-style-type: none">Suppliers with better ESG performance are preferred by applying a minimum weight to ESG criteria in supplier selection and contract awarding	<div> </div> <div>The company does not report on suppliers with better ESG performance that are preferred by applying a minimum weight to ESG criteria in supplier selection and contract awarding <i>The company's reported information covers enhancing partnerships with business associates, the company actively engages in discussions and information sharing on sustainable procurement activities through visits and online meetings (Promoting sustainable procurement webpage). However, no information reported on minimum weight to ESG criteria in supplier selection and contract awarding. Hence, the company's response was not accepted.</i></div>	<div></div>
			<ul style="list-style-type: none">Training for company's buyers and/or internal stakeholders on their roles in the supplier ESG programs		<div></div>

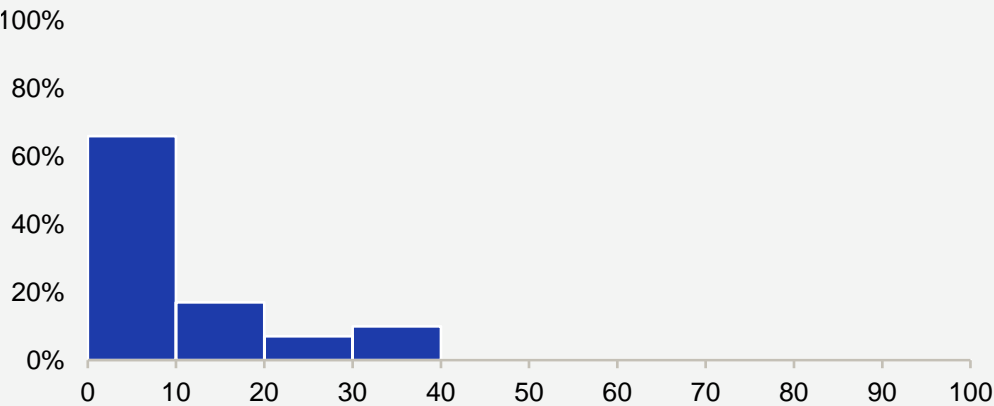
-  Full score
-  Partial score
-  Zero points
-  Additional information
-  Not applicable

Criteria Score Distribution – ABC Industry

Score Distribution for Companies Actively Participating in the Assessment



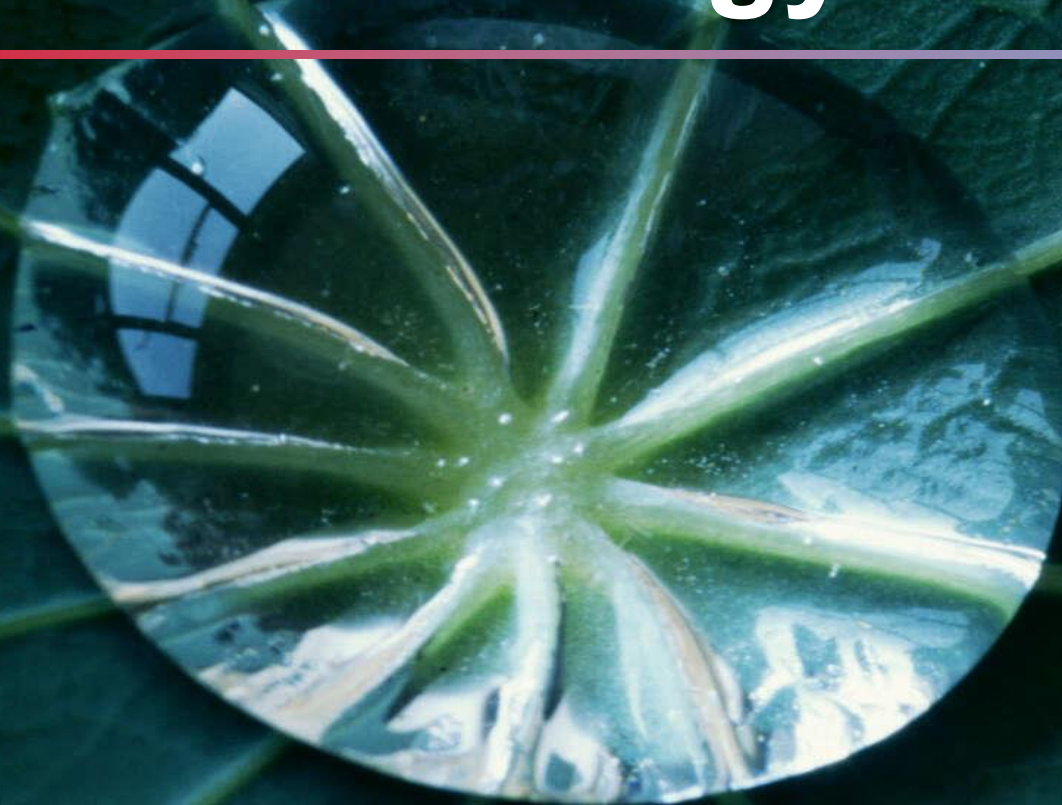
Score Distribution for Companies Assessed based on Public Data



Company score

Descriptive Value	Companies Actively Participating	Companies Analyzed based on Public Data
Average Score	46	8
Median Score	42	7
Percentage of companies in the industry for which Not Applicable was accepted for this criterion	0%	0%
Number of companies analyzed	47	29

Deep Dive: Energy



Energy

Risks & Opportunities: Impact on Enterprise Value Creation

Impact

- Risk Exposure
- Profitability



Rationale

In the last century, there has been an unprecedented increase in the use of natural resources and materials. Producing more with less material is essential for many industries affected by the increasing scarcity of natural resources.

Resource efficiency and circularity can enhance companies’ competitiveness through reduced costs and environmental liabilities. It can also mean companies are better prepared for future environmental regulations.



CSA approach

Energy performance refers to the sourcing and efficient use of energy consumed by the companies for their business operations.

The key focus of this criterion is to identify trends across the company’s energy/ fuel consumption, efficiency, intensity and circularity across business operations

Most of the information is expected to be also disclosed in the public domain.



Performance indicators

- Publicly available energy management programs
- For all industries reporting on energy consumption over at least three years for a trend analysis of the normalized energy consumption, intensity, efficiency, percentage of renewable energy used; setting and achieving annual targets, high coverage and third-party verification for the reported data
- Public reporting on share of operational energy derived from renewable sources.

Criterion Overview

Criterion Level Scores 2024

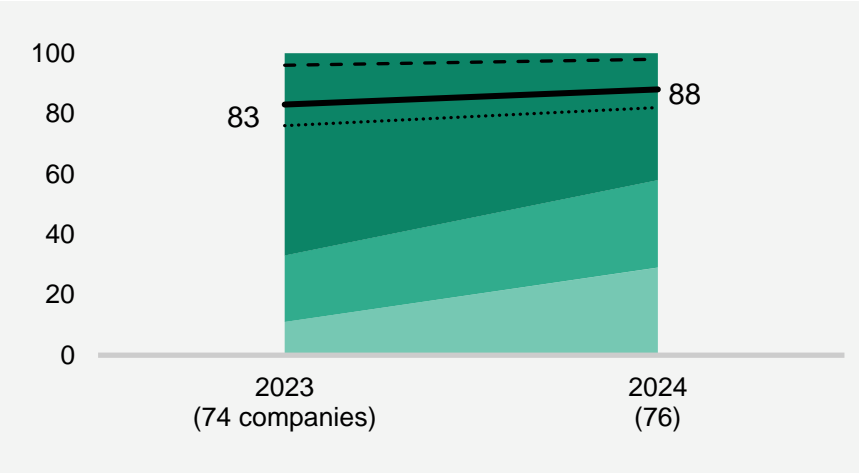
Company	Score	Y-o-Y
Peer 1	100	N/A
Peer 2	100	N/A
Peer 3	100	N/A
Peer 4	100	N/A
Peer 5	100	N/A
Your company and closest peers		
Peer 6	96	N/A
Peer 7	95	N/A
Company XYZ	88	N/A
Peer 9	88	N/A
Peer 10	86	N/A

As of 2022, CSA Scores are published throughout the year; please refer to the first page to learn more about your peer group covered in this report.

‡ Criterion introduced in 2023

- Company score
- Average of top 10 performers
- ... Industry average
- Top quartile
- Bottom quartile

Criterion Score 2023-2024: Company vs. Industry ‡



Criterion Questions

Question Number	Question	Weight	Score	Y-o-Y	Average score	Weighted gap criterion score
2.3.1	Energy Management Programs	20	90	N/A	33	3.0
2.3.2	Energy Consumption	20	97	+	70	-1.2
2.3.3	Energy Intensity	10	0	+	0	0.8
2.3.4	Data Center Efficiency	25	86	+	36	-4.2
2.3.5	Share of Renewable Energy in Data Centers	15	78	-	35	-6.6
2.3.6	Renewable Energy Consumption	10	50	-	0	0.0

2.3.5 Share of Renewable Energy in Data Centers

Question Score	78
Weight/ CSA Score	0.6
Y-o-Y Change	-2
Average Score	35
Highest Score	100

Question

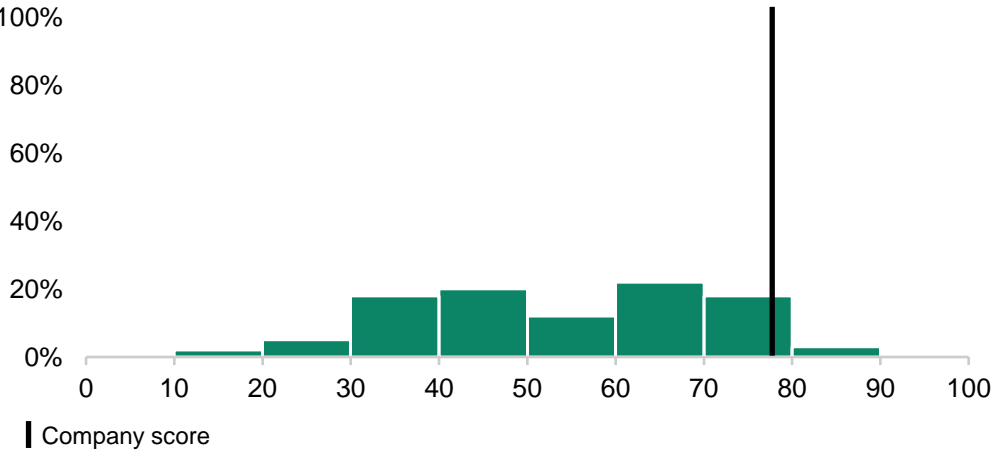
Please provide the total energy input used for your data centers over the last four years. Please also indicate the percentage of renewable energy incorporated into the electricity supply of your company's data centers.

Question Rationale

For companies in the ICT industries, energy used in data centers is responsible for a large part of the company's environmental footprint. More efficient operation of data centers can therefore not only result in substantial cost savings, but also attract clients and users that are increasingly considering data center efficiency and the source of energy input to data centers when selecting their next ICT services supplier. This question looks at the share of energy used in data centers that comes from renewable sources.

38% of companies in the selected peer group that submitted the questionnaire meet the expected practice required to score 90 or above in this question.

Score Distribution for All Assessed Companies















Standards & Frameworks

- EU Taxonomy** - CCM - 8.1. Data processing, hosting and related activities - Substantial Contribution, Multiple Objectives & Activities - Substantial Contribution & DNSH
- GISD** - Communication Services: Amount of energy consumed per MB of data transmitted, Information Technology (IT): Total energy consumed by data centers (kWh per GB)
- IRIS+** - OD4091

2.3.5 Share of Renewable Energy in Data Centers

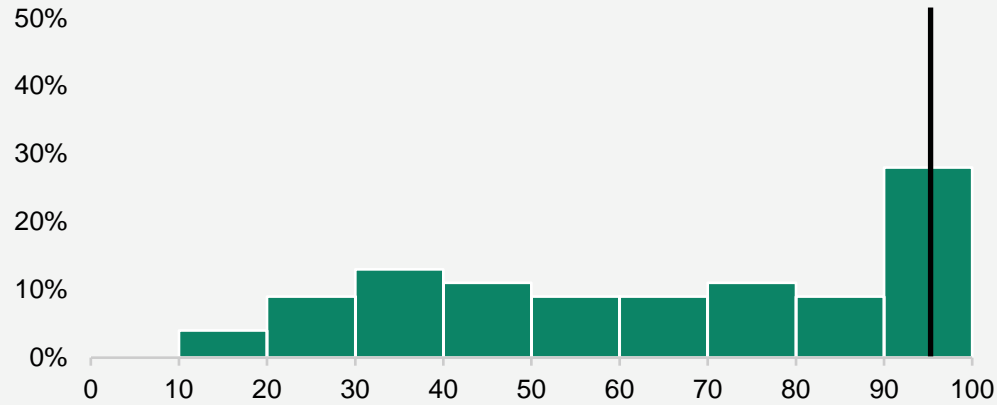
Question Score 78

Aspects	Focus and Expected practice		Assessment		CSRD Match (of CSA Expected Practice)
Disclosure		Total energy used in data centers tracked and disclosed	✓		
		Percentage of renewable energy used in data centers tracked and disclosed	✓		
Trend		Increasing trend of percentage of renewable energy used in data centers over the last three/four years	!	The company has registered an increasing trend in the percentage of renewable energy used in data centers, but the increase is below the threshold	
		Renewable energy for the last fiscal year that puts the company in the top quintile in their industry	!	The renewable energy for the last fiscal year does not put the company in the top quintile of the industry	
Target		Annual target set for percentage of renewable energy used in data centers	✗	The company has not set an annual target for the percentage of renewable energy used in data centers	
		Annual target achieved for percentage of renewable energy used in data centers			
Public reporting		Data is publicly reported	✗	The company does not publicly report the energy used in data centers	

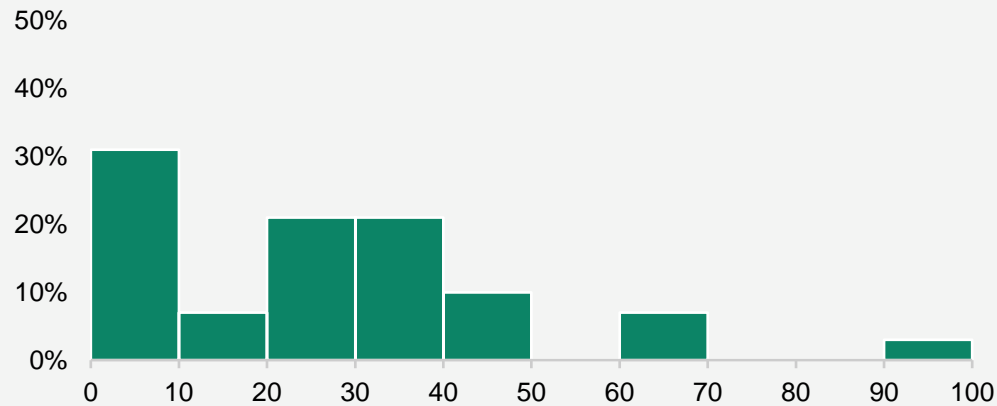
- ✓ Full score
- ! Partial score
- ✗ Zero points
- i Additional information
- ⊖ Not applicable

Criteria Score Distribution – ABC Industry

Score Distribution for Companies Actively Participating in the Assessment



Score Distribution for Companies Assessed based on Public Data



Company score

Descriptive Value	Companies Actively Participating	Companies Analyzed based on Public Data
Average Score	65	22
Median Score	68	27
Percentage of companies in the industry for which Not Applicable was accepted for this criterion	0%	0%
Number of companies analyzed	47	29

Deep Dive: Labor Practices

Labor Practices

Risks & Opportunities: Impact on Enterprise Value Creation

Impact

- Risk Exposure
- Performance
- Growth



Rationale

Employees represent one of a company's most important assets. Maintaining good relations with employees is essential for the success of businesses' operations, particularly in industries characterized by organized labor.

Beyond providing a safe and healthy working environment, companies should support fair treatment practices such as guaranteeing diversity, ensuring equal remuneration and supporting freedom of association.

In accordance with international standards on labor and human rights, companies are increasingly expected to adhere to and apply these standards equally across all operations within the organization.



CSA approach

The key focus of the criterion is on companies' policies to manage labor relations, related KPIs, equal employment and development opportunities, human rights and freedom of organization.

Majority of the information and practices related to transparency and reporting should be available in the public domain.



Performance indicators

- Public disclosure on Living Wage Commitment
- Living Wage Methodology:
 - Inputs/ Metrics
 - Coverage of the living wage assessment of the company's employees/suppliers/contractors/franchisees
- Public disclosure on group-wide non-discrimination and anti-harassment policy
- Public reporting on gender-based workforce breakdown for different management levels and along with the target
- Workforce Breakdown: Race/ Ethnicity & Nationality and coverage of data reported
- Gender Pay Indicators: Equal remuneration of average women and men base salary
- Freedom of Association.

Criterion Overview

Criterion Level Scores 2024

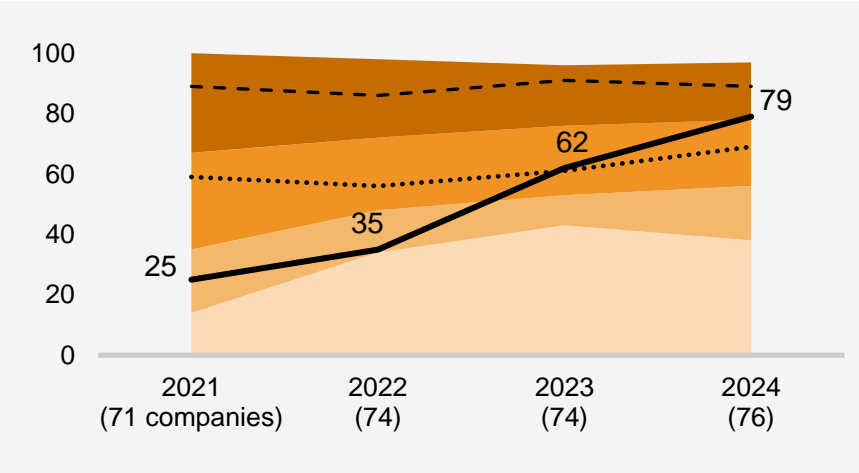
Company	Score	Y-o-Y
Peer 1	97	+13
Peer 2	97	+3
Peer 3	97	+1
Peer 4	95	+3
Peer 5	92	0
Your company and closest peers		
Peer 6	81	-4
Peer 7	80	0
Company XYZ	79	+17
Peer 9	78	-5
Peer 10	78	+2

As of 2022, CSA Scores are published throughout the year; please refer to the first page to learn more about your peer group covered in this report.

* Revised after announcement of 2024 CSA Scores

- Company score
- Average of top 10 performers
- Industry average
- Top quartile
- Bottom quartile

Criterion Score 2021–2024: Company vs. Industry



Criterion Questions

Question Number	Question	Weight	Score	Y-o-Y	Average score	Weighted gap criterion score
3.1.1	Living Wage Commitment	10	100	+	70	0.0
3.1.2	Living Wage Methodology	15	75	+	65	1.8
3.1.3	Discrimination & Harassment	15	100	+	69	0.0
3.1.4	Workforce Breakdown: Gender	20	81 *	+	57	-4.6
3.1.5	Workforce Breakdown: Race/ Ethnicity & Nationality	10	100	+	48	0.0
3.1.6	Gender Pay Indicators	20	30	+	36	-16.8
3.1.7	Freedom of Association	10	100	=	69	0.0

3.1.4 Workforce Breakdown: Gender

Question Score	81 *
Weight/ CSA Score	1.2%
Y-o-Y Change	+42
Average Score	57
Highest Score	100

21% of companies in the selected peer group that submitted the questionnaire meet the expected practice required to score 90 or above in this question.

* Revised after announcement of 2024 CSA Scores

Question

Does your company monitor the following indicators regarding workforce gender diversity? If so, please complete the table. Please provide the coverage reported on as a percentage of FTEs and attach supporting public evidence where indicated if available.

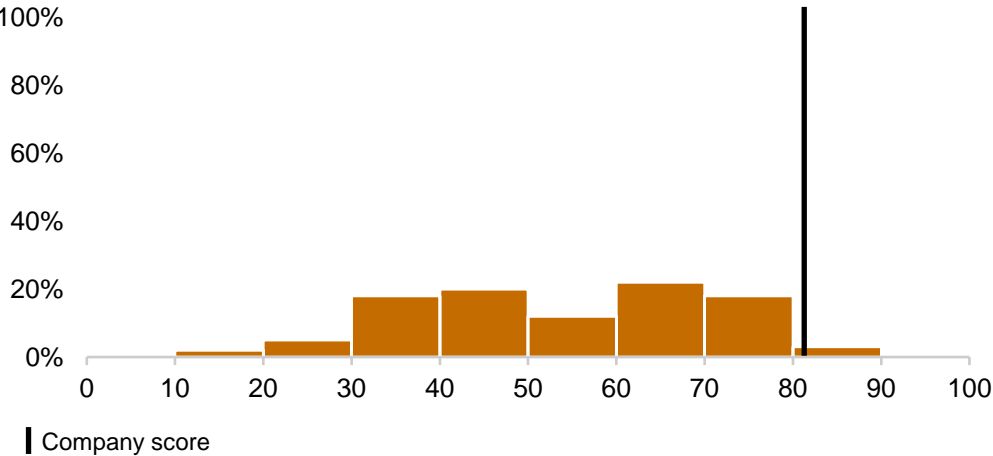
Please also indicate whether you have set a public target for women representation

Question Rationale

We assess various Labor KPIs of an organization to determine not only the quality, but also the transparency of its reporting on diversity issues. Gender diversity can improve a company’s performance as it increases the likelihood of bringing people with different types of knowledge, views and perspectives together. This diversity results in better innovative and problem-solving skills, improves talent attraction and retention, increases employee engagement and results in higher efficiency. Several initiatives have already been taken by shareholders and governments to increase the share of women in the workforce and in leadership positions. Companies who are early adopters of inclusive hiring and retention practices will therefore benefit from positive recognition and lower compliance costs in the future.

This question specifically assesses workforce gender diversity by asking about the proportion of women at different levels of responsibility. We expect companies to also commit to gender balance across the talent pipeline by setting targets for the levels of representation where they face the greatest challenges. This question looks at the companies' ability to disclose this data, as well as its performance compared to its industry peers and its ability to retain women talent.

Score Distribution for All Assessed Companies

















Standards & Frameworks






- CSRD - ESRS 2 MDR-T 80b AR 24 - AR 26, ESRS 2 MDR-T 80e AR 24 - AR 26, S1-6 50a AR 57, S1-9 66a
- ESG Disclosure Standards (China) - S.1.1.2 Employee diversity and equality
- GISD - Diversity and inclusion (%), Proportion of women in managerial positions
- GRI Disclosure - 2-7, 405-1
- IRIS+ - OD4091, OI1571, OI2444, OI6213
- UNGC Questionnaire - L7
- WEF Metrics - Diversity and inclusion (%)

3.1.4 Workforce Breakdown: Gender

Question Score81 *

Aspects	Focus and Expected practice		Assessment		CSRD Match (of CSA Expected Practice)
Diversity KPIs		Public reporting on share of women in total workforce		The company has publicly reported the share of women in the total workforce as 44%	
		Public reporting on target and target year		The company has not publicly reported on the target and target year of the share of women in total workforce	
		Public reporting on share of women in all management positions (as a % of total management positions)		The company has publicly reported the share of women in all management positions as 30%	
		Public reporting on target and target year		The company has publicly reported on the target and target year	
		Public reporting on share of women in junior management positions, i.e. first level of management (as % of total junior management positions)		The company has publicly reported the share of women in junior management positions as 20%, which is below the threshold	
		Public reporting on target and target year		The company has not publicly reported on the target and target year of the share of women in junior management positions	

* Revised after announcement of 2024 CSA Scores
















-  Full score
-  Partial score
-  Zero points
-  Additional information
-  Not applicable

3.1.4 Workforce Breakdown: Gender







Question Score 81 *

* Revised after announcement of 2024 CSA Scores






- Full score
- Partial score
- Zero points
- Additional information
- Not applicable

Aspects	Focus and Expected practice		Assessment		CSRD Match (of CSA Expected Practice)
Diversity KPIs (continued)	 	Public reporting on share of women in top management positions, i.e. maximum two levels away from the CEO or comparable positions (as a % of total top management positions)		The company has publicly reported a share of women in top management positions of 14%, which is below the threshold	
		Public reporting on target and target year	 	The company has publicly reported on the target and target year of share of women in top management positions <i>The company only reported the target year for share of women in top management positions. However, the company's response was updated to also include the target for the ratio of women in top management position based on the publicly available information (Sustainability Report 2023).</i>	
		Public reporting on share of women in management positions in revenue-generating functions		The company has publicly reported the share of women in revenue-generating positions of 28%, which is below the threshold	
		Public reporting on target and target year		The company has not reported the target and target year publicly	
		Public reporting on share of women in STEM-related positions		The company has publicly reported the share of women in STEM-related positions of 16%, which is below the threshold	
		Public reporting on target and target year		The company has not reported the target and target year publicly	

3.1.4 Workforce Breakdown: Gender

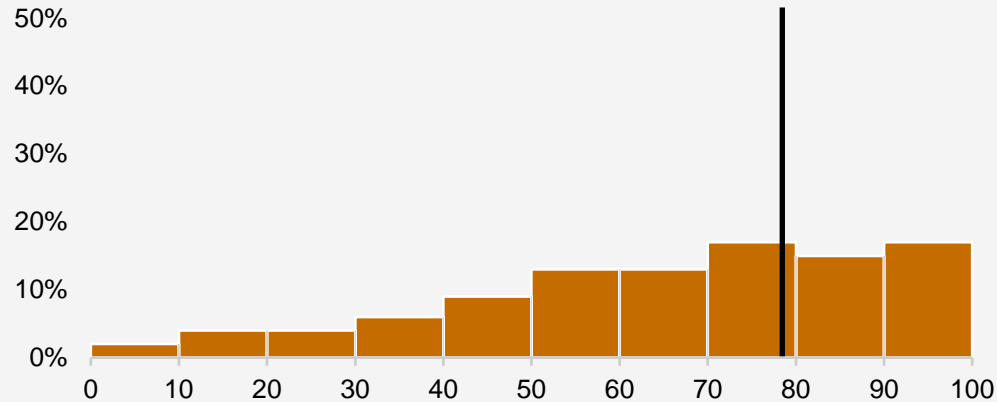
Question Score81 *		Aspects	Focus and Expected practice		Assessment	CSRD Match (of CSA Expected Practice)
		Diversity KPIs (continued)		High retention of share of women from junior to senior management positions	 The proportion of women in senior management positions is 70% of women in junior management positions, which is below the threshold	
				High coverage reported (as a % of FTEs)	 The company's coverage for workforce breakdown- gender is more than 75% of FTEs	

* Revised after announcement of 2024 CSA Scores

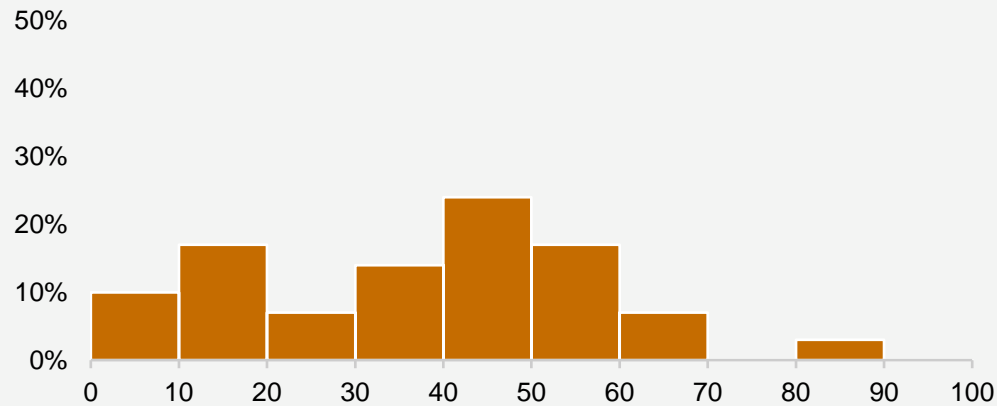
-  Full score
-  Partial score
-  Zero points
-  Additional information
-  Not applicable

Criteria Score Distribution – ABC Industry

Score Distribution for Companies Actively Participating in the Assessment



Score Distribution for Companies Assessed based on Public Data



Company score

Descriptive Value	Companies Actively Participating	Companies Analyzed based on Public Data
Average Score	65	36
Median Score	70	40
Percentage of companies in the industry for which Not Applicable was accepted for this criterion	0%	0%
Number of companies analyzed	47	29

Chapter Overview

1

-
- The S&P Global CSA and Company XYZ's Overall Performance

2

-
- Materiality Assessment Results

3

-
- Mapping of Material Topics with CSA Criteria












4






-
- CSA Performance Benchmarking on Identified Material Criteria

5




-
- Appendix

How to Interpret the Icons for Question Level Gap Analysis

Assessment Focus		Description of information sought
	Coverage	Appraises the coverage and scope of policies, programs or KPIs
	Performance against benchmark	This aspect refers to the evaluation of a key performance indicators (KPIs) in relation to predefined standards or best practices within the industry.
	Performance against peers	This aspect refers to the evaluation of a key performance indicators (KPIs) against its peers
	Performance against target	Assess if a specified target is achieved
	Performance over the years	This aspect refers to the evaluation of a key performance indicators (KPIs) over three- or four-year's data.
	Assurance	Data or programs or systems verified by an independent third party
	Multiyear data	This aspect refers to the collection of multiyear quantitative data
	Public Documents	This is not part of R&M. Added newly for our Benchmarking reports for all the public questions only
	Transparency	Additional credit will be granted for relevant publicly available evidence
	Comprehensiveness	This aspect refers to the policy or program thoroughly addressing multiple scenarios
	Accountability	This aspect evaluates whether responsibilities are clearly defined

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

How to Interpret the Icons of Question Level CSRD Match Column in Gap Analysis

Alignment	Description	
	Full Match	This icon indicates a complete alignment between a CSA expected practice at the question level and the disclosure requirements set forth by the European Sustainability Reporting Standards (ESRS). Specifically, CSA expected practices encompass all qualitative and quantitative information exactly as prescribed by the relevant ESRS framework disclosure elements, representing an exact equivalence that necessitates neither transformation nor supplementary clarification.
	Partial Match	This icon indicates a partial alignment between CSA expected practices and the topic disclosure requirements of the European Sustainability Reporting Standards (ESRS). In this context, CSA expected practices encompass some—but not all—of the qualitative or quantitative information mandated by ESRS, representing a partial correspondence that may require further adaptation, transformation, or supplementation to achieve full compliance with the relevant disclosure requirements.
	No Match	This icon denotes the absence of alignment between the question-level CSA expected practices and the topic disclosure requirements of the European Sustainability Reporting Standards (ESRS). In this case, the CSA expected practices do not contain any relevant qualitative or quantitative information corresponding to the disclosure elements mandated by the applicable ESRS framework, thereby indicating no overlap or correspondence with the prescribed reporting requirements.

Please note: All public disclosure data points corresponding to fully or partially matched metric data points are considered a full match, in line with the general CSRD requirement to disclose all relevant data points in the public domain. Similarly, all third-party verification-related data points corresponding to metric data points are considered a full match by default, as CSRD mandates that all disclosed metrics must be verified or assured by a third party.

How to Interpret the Question Rational slide

The rational translates into the CSA Approach that describes how the methodology addresses the topic, underlying the aspects considered to measure a company's performance.

Weight of the question against the total CSA Score of the company.

The referenced reporting frameworks for the aspects considered in the questions itself.

The Quantitative Peer Practice allows an understanding of the performance of your peers that actively participated in the assessment.

Company scores may be adjusted in line with established CSA processes and procedures, for example as a result of a re-assessment.

Question Score	60 *
Weight/ CSA Score	0.55%
Y-o-Y Change	+100
Average Score	50
Highest Score	50

X% of companies in the selected peer group that submitted the questionnaire meet the expected practice required to score 90 or above in this question.

* Revised after announcement of 2023 CSA Scores

Question

Does your company publicly report on its board type? Please indicate the number of executive and non-executive directors on the board of directors/supervisory board of your company and specify where this information is available.

Standards & Frameworks

GRI Disclosure - 2-9
IRIS+ - OI1075, OI4070
UNGC Questionnaire - G11
WEF Metrics - Governance body composition

Question Rationale

An effective board of directors, properly constituted, is the linchpin of good corporate governance. Boards are responsible for managerial performance, meeting the corporation's stated objectives, complying with applicable laws and regulations, and protecting shareholder rights and interests. To assess the quality of a board's structure, we focus on its composition, its proportion of independent members, and its overall size, as empirical studies show that oversized boards are counter-productive to performance.

Score Distribution for All Assessed Companies

Score Range	Percentage
10-20	2%
20-30	5%
30-40	18%
40-50	20%
50-60	12%
60-70	22%
70-80	18%
80-90	5%

This histogram provides a visualization of the score frequencies within the company's industry for both actively participating and companies assessed based on publicly available information.

How to Interpret the Gap Analysis

Dimension and Criterion

Question Number (Specific to Industry)

Question name

Question has a score below 30

Alignment of CSRD with CSA expected practices. It does not provide advice on company's regulatory compliance and may be subject to modifications if S&P Global updates the CSA Methodology

Environmental Dimension
Waste & Pollutants

2.3.2 Waste Disposal (Major Gap)

Question Score 29 *

Aspects	Focus and Expected practice	Assessment	CSRD Match (of CSA Expected Practice)
Target	Set a credible annual target that is below the maximum industry threshold for total waste disposed		
	Annual target achieved for total waste disposed		
Coverage	High coverage of data for total waste disposed		
Verification	Total waste disposed data verified by a third party		
Public Reporting	Waste disposed data is publicly reported		
Trend	Decreasing trend of normalized total waste disposed over the last three/four fiscal years		

* Revised after announcement of 2025 CSA Scores

Peer Practice example for the identified gap
Find more peer practices and disclaimer [here](#).

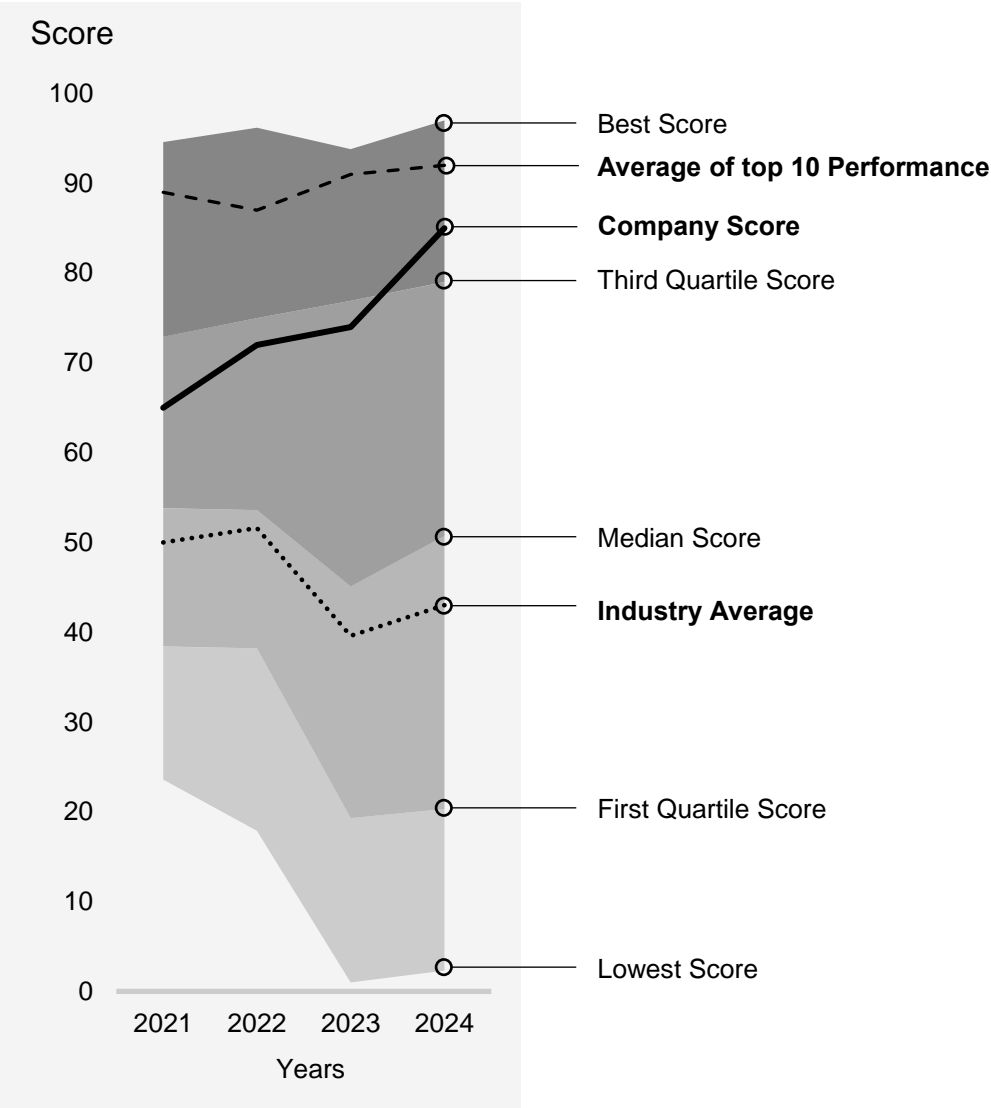
Peer Practices are provided to illustrate good business practice in areas related to the questions in the Corporate Sustainability Assessment (CSA). They do not offer advice or guarantees for future assessments and may be subject to change in the event that S&P Global updates the CSA Methodology. The Peer Practices were chosen randomly from companies that scored above 90 points on a specific question. Our opinion on the chosen Peer Practices might change anytime.

Assessment focus icon for maximum points. In this case for trend of key indicators.

If the company received partial or no points, the reason will be explained in the assessment column.

Company specific information based on S&P Global's assessment of the company's answer/available information

How to Interpret the Peer Group Distribution



Interpretation of this example

Over the four year period the company's score improved substantially and the company moved from being in the peer group quartile above the median into the top quartile (25% best performing companies). Notably, the average score of the top 10 performers, showed a consistent upward trend, with a drop in year 2022.

At the same time the average score in the industry dropped, and the median and best score values remained relatively constant with a drop in year 2023. The scores of companies in the top quartile also moved closer together, while the range of scores of the companies in the quartiles above and below the median widened.

S&P Global Can Support You Further

Data Analysis Reports

Thematic Data Analysis (T-DAR)

The T-DAR is a report on a specific sustainability topic built in a modular way, enabling the customer to select three levels of detail of the analysis to address the need of having a complete overview and in-depth analysis on a pre-defined ESG topic material for your company and stakeholders. The data used in the report are from the CSA and other proprietary databases.

[Factsheet and Sample Report →](#)

Data Analysis Report (DAR)

The DAR provides a benchmark against a custom-selected peer group on data-point-level, including detailed statistical analysis and descriptive statistics on scores of peer companies.

[Factsheet and Sample Report →](#)

Workshops and Presentations

CBR Workshop

Customized workshop of up to 6 hours with a S&P Global representative in which the results of your company's Company Benchmarking Report (CBR) are presented and discussed with your company's selected audience.

[Factsheet→](#)

Data Analysis (DAR) Workshop

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[CBR Factsheet and Sample Report →](#)

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