

Board Sustainability Engagement Report

Engaging Boards for Impact



In an era where sustainability is at the forefront of corporate governance, boards of directors are increasingly called upon to play a vital role in addressing sustainability challenges. The **Board Sustainability Engagement Report**, based on the S&P Global Corporate Sustainability Assessment (CSA) methodology and score, provides a structured framework for boards to evaluate their engagement in sustainability practices.

The service and what problem does this solve

Boards of directors play a crucial role in overseeing companies' sustainability policies and strategies, and it is therefore crucial for them to stay informed about emerging Environmental, Social, and Governance (ESG) trends around climate change, resource scarcity, and evolving societal expectations. There is a growing demand for transparency and accountability in ESG practices from governments, communities, and activists. The service supports boards of directors in analyzing a company's engagement level with key sustainability topics by leveraging the CSA methodology in evaluating their responsibilities on sustainability oversight and achieving the appropriate level of engagement without feeling overwhelmed by the wide range of sustainability issues.

As regulatory scrutiny and litigation regarding ESG topics rise, it is essential for boards to be aware of their position and accountability in these matters. The service provides insights to support board in understanding the materiality of the topics by outlining performance indicators and analyzing data at both industry and regional levels.

Additionally, investor expectations are also shifting, with stakeholders increasingly prioritizing transparency and accountability in sustainability performance. The Board Sustainability Engagement Report equips boards with the necessary insights to address these expectations, reinforcing their commitment to effective governance.

Elements included in the Board Sustainability Engagement Report:



Provides an analysis of the board's engagement level with key sustainability topics, helping to assess current practices.



Includes statistics that analyze industry and regional behaviors related to board engagement factors, offering comparative insights.



For each sustainability topic, the report includes:

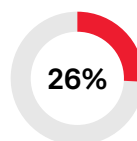
- Materiality of the topic
- CSA approach to the topic
- Relevant performance indicators
- Anticipated level of board involvement



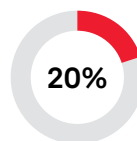
Delivers actionable insights that boards can leverage to enhance their engagement and effectiveness in sustainability matters.

Key Industry Insights

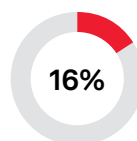
Below is an illustration about the level of engagement of the board of directors and top management in the materiality assessment according to data pulled from the S&P Global CSA Platform.



Percentage of companies in the ABC industry assessed via CSA that have their Materiality assessment result approved by the board of directors (CSA 2024).



Percentage of companies in the ABC industry assessed via CSA that have their Materiality assessment result approved by the senior management (CSA 2024).



Percentage of companies in the ABC industry assessed via CSA that do not publicly report on material analysis process (CSA 2024).

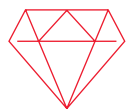
To learn more about S&P Global ESG Scores, contact us [here](#).

Key features



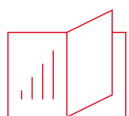
Essential Competence

Highlights the growing importance of sustainability knowledge among board directors to meet stakeholder expectations.



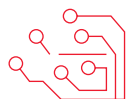
Materiality Insights

Outlines the materiality of each ESG topic, ensuring boards understand their significance.



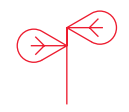
Access to CSA Expert Analysts and Education

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



Benchmarking Performance

Outlines the board's ESG oversight role and benchmarks performance using the CSA methodology.



Actionable Insights

Delivers actionable insights that boards can utilize to enhance their sustainability practices.

Benefits

- Equips board members with essential knowledge of sustainability and ESG trends, improving their decision-making capabilities.
- Supports boards in shaping and monitoring ESG policies across critical areas like risk management, information security, and climate strategy.
- Clarifies the board's role in ESG oversight, ensuring accountability and effective governance in sustainability matters
- Utilizes the CSA framework to benchmark company performance against industry best practices, identifying areas for improvement.

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

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