

Factsheet 2025

CSA Performance Outline Report (POR) and Workshop



Extensive feedback on the S&P Global Corporate Sustainability Assessment (CSA) performance for companies, including a CSA Performance Outline Report, an on-line question gap analysis and a workshop to enable a conversation between the company's representatives and an S&P Global Sustainability Benchmarking specialist.

CSA Performance Outline Report (POR) and Workshop Overview

The CSA Performance Outline Report (POR) and Workshop is a benchmarking service covering a high-level CSA performance overview of the company, a two-hour workshop to discuss up to twenty previously agreed questions related to the CSA and an on-line gap analysis of the selected questions. The CSA Performance Outline Report covers a short presentation of the CSA, a synopsis of the reference industry, the CSA company's performance in terms of total and dimension scores in the context of the reference industry. Additionally, quick insights on the company's major gaps in terms of score are summarized. The focus of the workshop is to present the CSA Performance Outline Report and address in a straightforward set-up the previously submitted questions on the different aspects included in the CSA. The straightforward set-up facilitates a dialogue between the company's representatives and the S&P Global Sustainability Benchmarking representative. The identified gaps for the questions discussed in the workshop will be accessible on-line.

The CSA Performance Outline Report includes a short presentation of the CSA and reference industry synopsis, the company's performance in terms of total and dimension scores in a dynamic way and in the context of the reference industry, quick insights on the company's major gaps in terms of score and a detailed overview on the uses of scores and data of the CSA.

This service is designed to provide company's representatives involved in the CSA process feedback on the company's performance with the possibility to ask specific questions during the workshop.

What do you get?

The service consists of a **CSA Performance Outline Report (POR) in presentation format, a two-hours workshop and an on-line question gap-analysis for the twenty selected questions.**

The POR covers the following:

- Short presentation of the CSA and industry synopsis.
- Company performance in terms of total and dimension scores, over the last four years (where available), and compared with industry peers.
- CSA performance of the company at criterion level, highlighting the major gaps in terms of score.
- Use of CSA scores.

The **workshop** gives company's representatives the possibility to have a two-hours conversation with a S&P Global Sustainability Benchmarking representative on up to twenty previously agreed topics.

The on-line gap analysis provides for each of the questions selected an explanation of CSA's approach, including assessment focus and expected practice as well as an aspect by aspect gap.

Who benefits from this service?

Companies looking to understand their CSA performance in the format of an extensive and flexible Q&A session with a S&P Global Sustainability Benchmarking representative.

How do you benefit?

Obtain focused, objective feedback on the company's CSA performance to:

- Gain an overview of your company performance in terms of total and dimension scores over time and compared with industry peers, as well as an identification of the criteria with the major gaps in terms of score.
- Start an internal conversation with the different teams involved in the CSA submission.
- Identify key areas of the CSA to prioritize in terms of actions to be taken.

Service Components

The CSA POR is a report of around 40 pages explaining the company CSA performance as well as major areas for improvement. The report also includes an overview on the uses of scores and data of the CSA.

The two-hour POR Workshop gives the company the flexibility to select up to twenty questions from the CSA to be discussed with a S&P Global Sustainability Benchmarking representative. Company’s representatives from the different areas involved in the CSA can join to the workshop.

An on-line gap analysis for the twenty selected questions is included in the service.

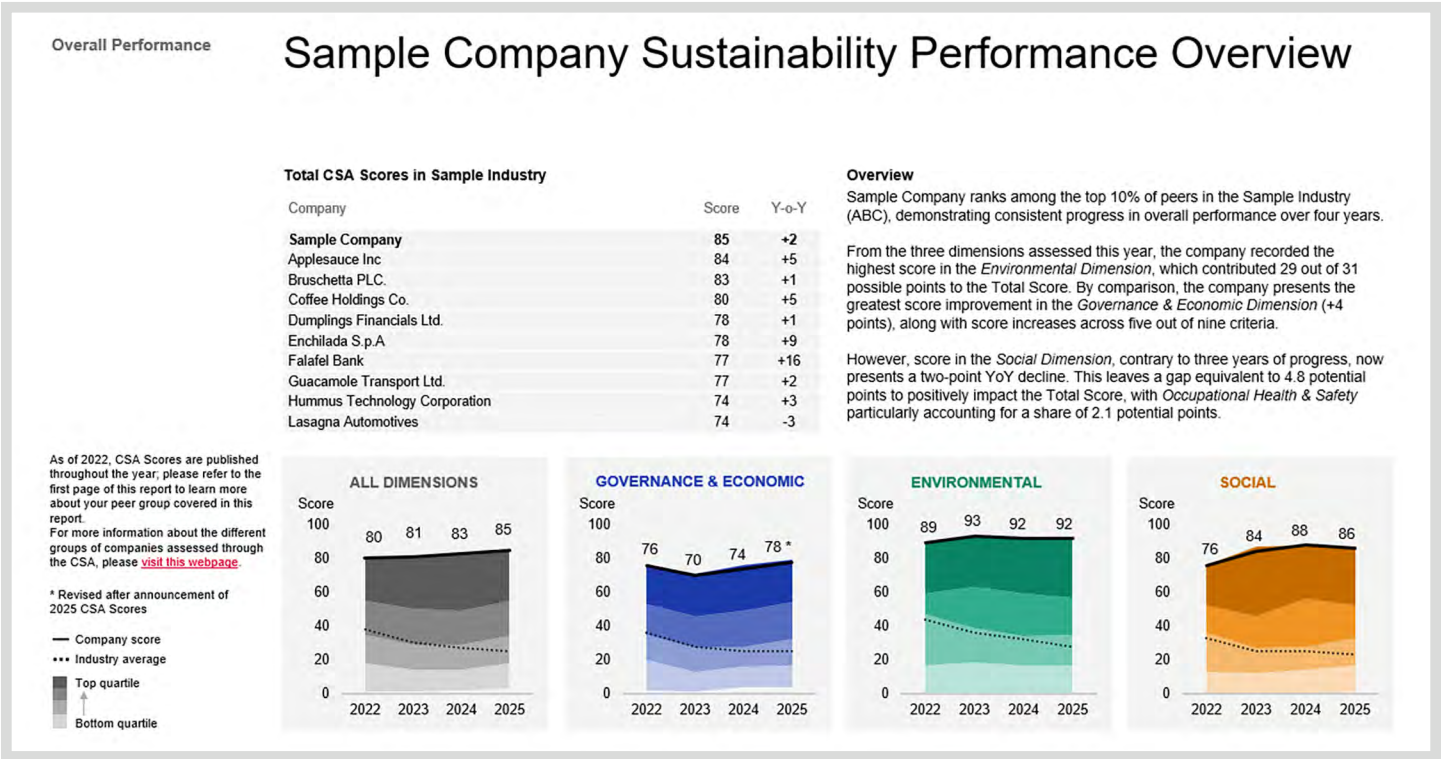
The examples below are provided for information purposes only.

CSA Performance Outline Report (POR)

Overall Performance Summary: Structured Analysis of the Company’s Industry Position

Understand your company’s overall performance over time and against your industry.

The performance overview will focus on trends in total score as well as by economic, environmental, and social dimension. Different charts allow you to get the full picture on your relative position over the last four years (where available). It includes information on your company’s index memberships and will identify the top 5 companies as well as the names of your closest competitors at total score level.

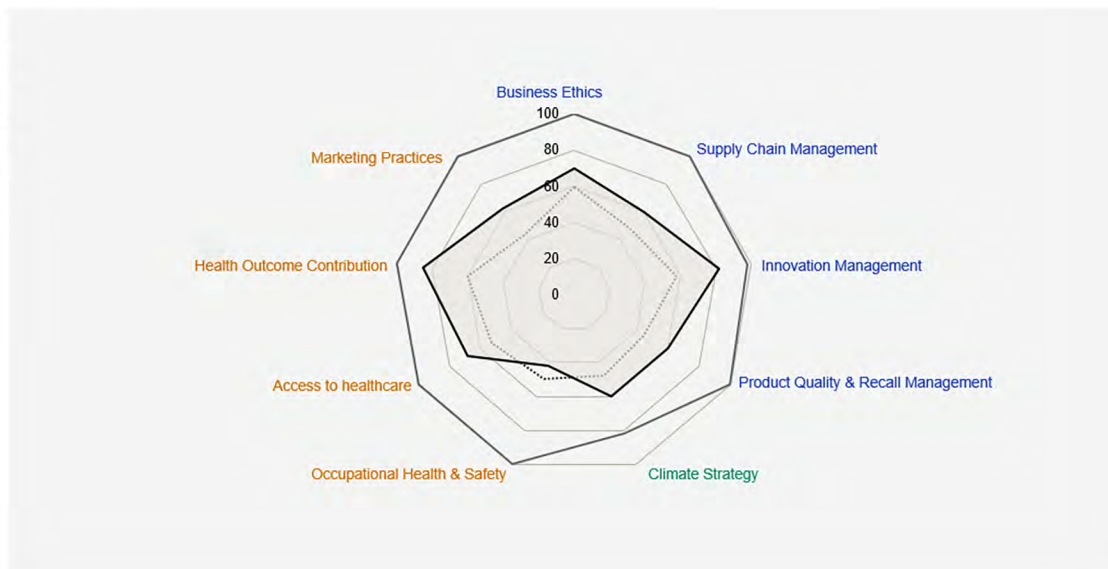


Performance on Criteria with the Highest Weights in the CSA

Weights

For each industry, CSA scores prioritize ESG factors based on their expected magnitude (degree of impact) and the likelihood of their impact (probability and timing of impact) on a company's financial standing, according to growth, profitability, capital efficiency, and risk measures. Factors are additionally assessed according to their overall impact and importance on stakeholder and the natural environment.

□ Sample Company
 ... Industry average score
 — Industry best score



Help in Setting Your Company's Improvement Strategy

Understand key improvement areas and concrete, executable improvement options.

The overview enables a quick identification of the top improvement areas with the highest impact on your sustainability performance and S&P Global CSA Score. For each dimension, the two criteria with the highest weighted gap to the top score are identified and concrete action items are provided for each dimension. The maximum score impact in the different areas is visible to set priorities.

Top Two Areas For Improvement for each Dimension

	GOVERNANCE & ECONOMIC	ENVIRONMENTAL	SOCIAL
Impact if all gaps are closed:	4.6 points	5.1 points	5.3 points
Impact if top 2 areas are closed:	3.4 points	2.3 points	2.9 points
	Corporate Governance <ul style="list-style-type: none"> Low percentage of women in the board (1 out of 7 members) Low average tenure of the board members None of the independent or non-executive directors has relevant industry work experience Low multiple of base salary of company shares held by the CEO and other executive committee members No share ownership requirements for the CEO and other executives Information Security/ Cybersecurity & System Availability <ul style="list-style-type: none"> No director on the board with relevant background (operational experience) in IT, resulting in a low level of engagement in the information security/cybersecurity strategy and review process Information security/cybersecurity is not part of the employee performance evaluation Frequency of the tests of the business continuity/contingency plans not explicitly specified in the attached references 	Sustainable Agricultural Practices <ul style="list-style-type: none"> Certification of animal products: regionally recognized certifications, coverage of the certifications could not be verified from the attached references, documentation not available or not publicly available Certification of agricultural crops: regionally recognized certifications for soy and cereals, coverage of the certifications could not be verified from the attached references, documentation not available or not publicly available Climate Strategy <ul style="list-style-type: none"> No public commitment to reach net-zero GHG emissions, no targets set and no program to fulfil the commitment For the assessment of physical risks related to climate change the company does not use the RCP 2.6 scenario or any other climate-related scenario analysis and the score of the assessment is not context specific The company does not use IEA 2DS/IEA B2DS/IEA Sustainable Development Scenario climate-related scenarios for transition risks For physical climate risk adaptation, the company does not have a context specific plan 	Talent Attraction & Retention <ul style="list-style-type: none"> No provision in place to foster employees' health and well-being in the following areas: <ul style="list-style-type: none"> Flexible working hours Working-from-home arrangements Part-time working option Childcare facilities or contributions Breast-feeding/lactation facilities or benefits Paid parental leave for the primary caregiver Paid parental leave for the non-primary caregiver Paid family or care leave beyond parental leave Average of voluntary and total employee turnover rate over the last four years is above the expected threshold Occupational Health and Safety <ul style="list-style-type: none"> Average of employees' LTIFR (2018- 2021) is 4.17 cases per million work hours, which is above the industry-based threshold Fatalities were recorded among contractors

Top two areas for improvement and key action items for each dimension are identified taking into account the company's score and the criterion's impact on the total score

Two-Hour POR Workshop

The twenty questions to be discussed during the workshop have to be shared with the S&P Global Sustainability Benchmarking representative in advance.

2023

CSA 2023 - 25.08.2023

0 Company Information

1 Governance & Economic Dimension

1.1 Transparency & Reporting

1.2 Corporate Governance

1.3 Materiality

1.3.1 Materiality Analysis

1.3.2 Material Issues for Enterprise Value C...

1.3.3 Materiality Metrics for Enterprise Val...

1.3.4 Material Issues for External Stakehol...

1.3.5 Materiality Metrics for External Stake...

1.4 Risk & Crisis Management

1.5 Business Ethics

1.6 Policy Influence

1.7 Supply Chain Management

1.8 Information Security/ Cybersecurity & ...

1.9 Innovation Management

1.10 Market Opportunities

Question score: 77

Aspects	Focus and Expected practice	Assessment
Coverage	High coverage of data for Scope 1 GHG emissions	100.0% coverage of data for Scope 1 GHG emissions
Public Reporting	Scope 1 GHG emissions data is publicly reported	
Target	Annual target set for Scope 1 GHG emissions should be consistent and credible	
Target	Annual target achieved for Scope 1 GHG emissions	The company has achieved the annual target for Scope 1 GHG emissions
Trend	Decreasing trend of normalized Scope 1 GHG emissions over the last three/four years	The company has registered a decreasing trend of Scope 1 GHG emissions over the last four years
Trend	Normalized Scope 1 GHG emissions for the last fiscal year that puts the company in the top quintile in their industry	The company's normalized Scope 1 GHG emissions for the last fiscal year does not put the company in the top quintile of the industry
Verification	Scope 1 GHG emissions data verified by a third party	The company's Scope 1 GHG emissions data is not verified by a third party

Showing 1 to 7 of 7 entries

Service options

The CSA POR and Workshop is available throughout the year for companies having a CSA score.

To learn more, contact us.

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For information provided as part of the CSA questionnaire refer to our "Use of Information and Confidentiality Policy" https://portal.csa.spglobal.com/survey/documents/Use_of_Information_Policy.pdf and for personal information provided to S&P refer to S&P Global's Privacy Policy: <https://www.spglobal.com/en/privacy/privacy-policy-english>. See additional Disclaimers at <https://www.spglobal.com/en/terms-of-use>.