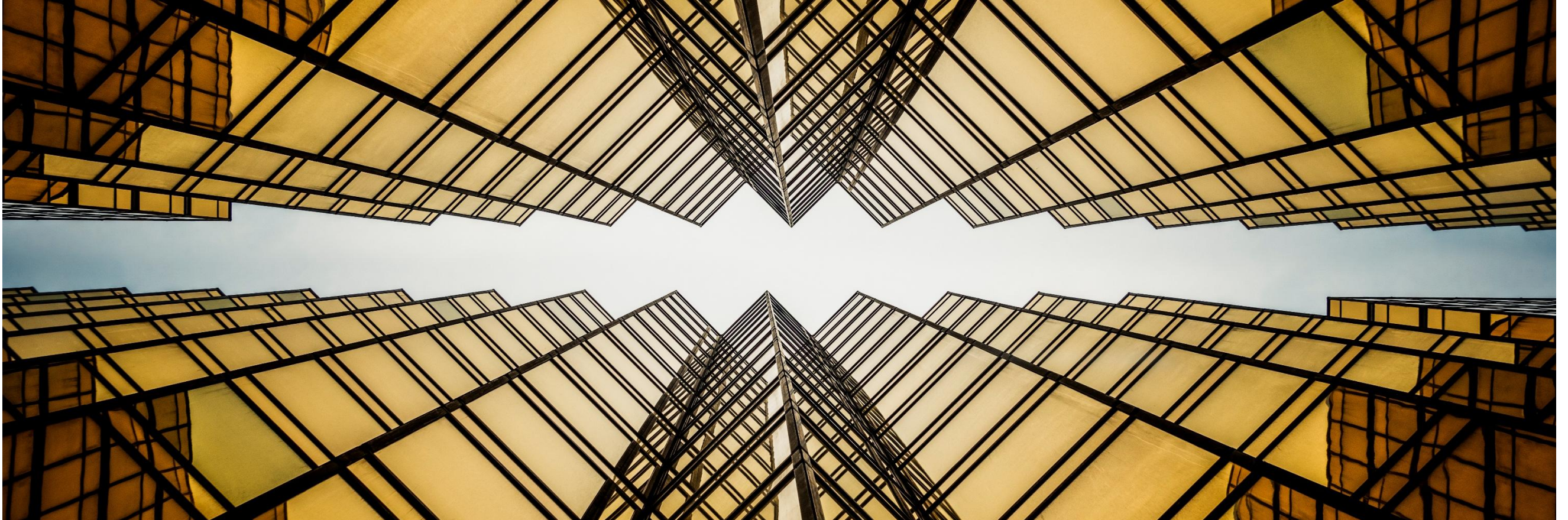


Company Benchmarking Report

Sample Company, July 2025



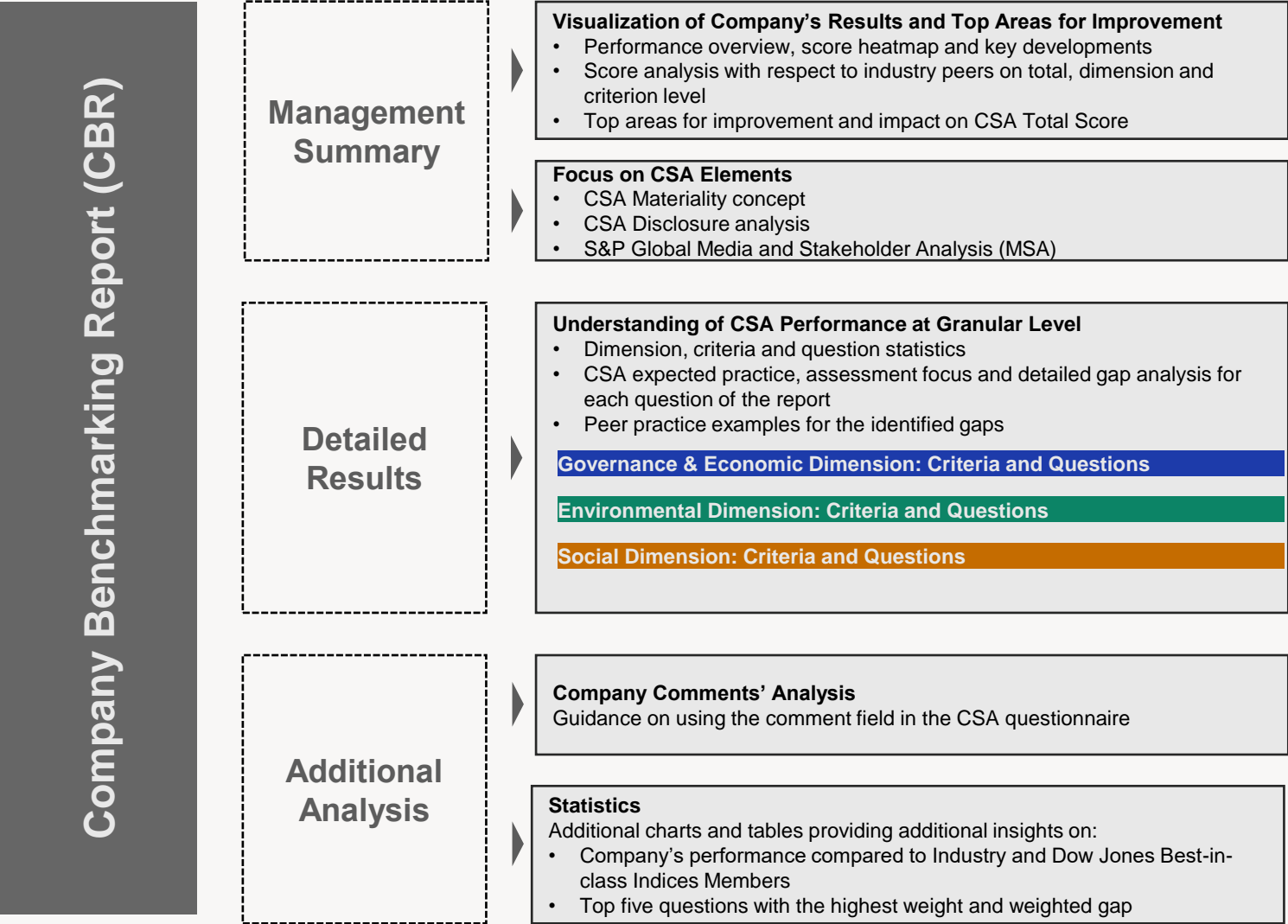
S&P Global

Your Report Specifications

CSA 2025 Key Dates

- To better accommodate corporate reporting schedules the CSA 2025 follows a new approach.
- Companies can reserve a 2-month participation window that best meets their own reporting cycle and project planning needs.
- The 2025 CSA questionnaire opened for all companies on April 1st.
- For more details, please see the [timeline for the CSA 2025](#)
- Key 2025 CSA Score Release Dates:
 - 18 July 2025 – first score release
 - November-December 2025 – final participation window
 - April 2026 – Dow Jones Best-in-class Indices and Scored & Screened 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.
- Benchmarking data for 2022 - 2025:
 - Source: **Corporate Sustainability Assessment (CSA), S&P Global CSA Scores**
 - Industry: **Sample Industry**
 - Universe: **All Dow Jones Best-in-class Indices**
Eligible companies assessed until date/ All invited listed companies assessed until date
 - Date: **as on June 16, 2025**
- Your company data:
 - Date: **as on June 16, 2025**
- Media & Stakeholder Analysis:
 - Date: **as on June 16, 2025**
- You have opted for the blended scores approach in this report. The blended scores approach combines the scores for peers from the previous methodology year, while the peer scores for the current methodology year are not yet available due to different participation windows. As a result, you will see information for peer companies based on the 2024 CSA depicted in grey.

Company Benchmarking Report Structure and Components



Sample Company Sustainability Performance Overview

Total CSA Scores in Sample Industry

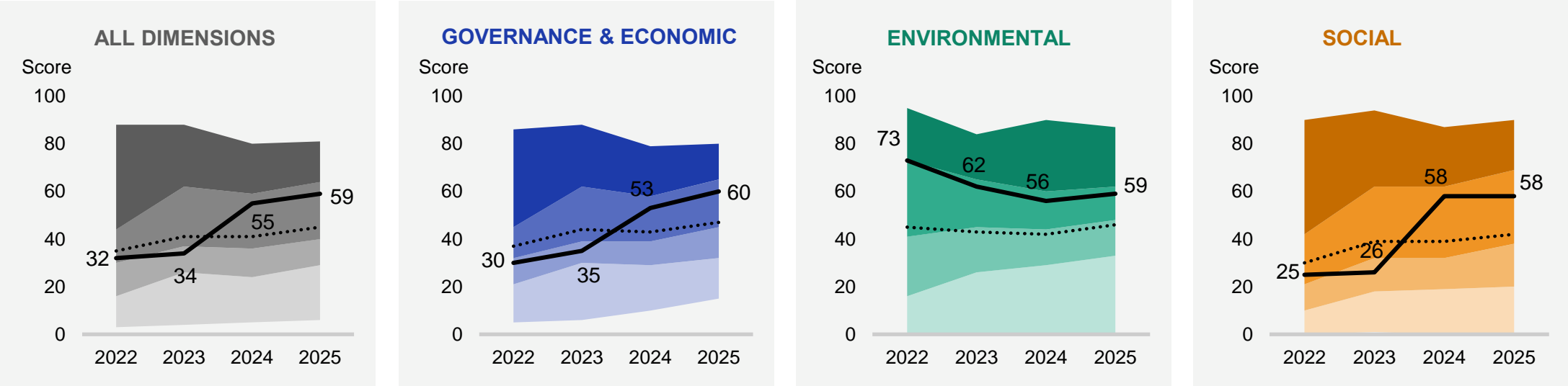
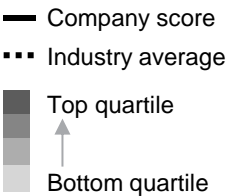
Company	Score	Y-o-Y
Applesauce Inc	81	+4
Bruschetta PLC.	80	0
Coffee Holdings Co.	79	+12
Dumplings Financials Ltd	78	+1
Falafel Bank	78	-1
Guacamole Transport Ltd.	60	+2
Hummus Technology Corporation	60	+3
Sample Company	59	+4
Lasagna Automotives	59	-4
Enchilada S.p.A	58	-18

Overview

Sample Company has a four-point increase in overall sustainability performance compared to last year.

At the Dimension level, the company has achieved the highest score in the *Governance & Economic Dimension* (+7 points), recording score gains in seven out of eleven criteria and contributing 25 out of 41 possible points to the Total Score. In contrast to its three-year decline, the company has as shown an improvement in the *Environmental Dimension* (+3 points), with scores increasing in three criteria but decreasing in four others. Meanwhile, no year-over-year change was observed in the *Social Dimension*, but a decline was noted in the criterion *Contribution to Societal Healthcare* (-7 points). Consequently, a gap equivalent to 17.6 potential points remains in this dimension to positively impact the Total Score.

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](#).



Score Heatmap

How to interpret the Heatmap?

The table provides a color-coded view of the 2025 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.

	Applesauce Inc	Bruschetta PLC	Coffee Holdings Co.	Dumplings Financials Ltd	Falafel Bank	Guacamole Transport Ltd.	Hummus Technology Corporation	Sample Company	Lasagna Automotives	Enchilada S.p.A
Total CSA Score	81	80	79	78	78	60	60	59	59	58
Economic Dimension	73	75	68	77	71	56	68	60	55	55
Business Ethics	96	96	81	95	70	89	82	86	18	71
Corporate Governance	42	54	55	66	82	40	57	47	25	62
Information Security	84	56	57	69	57	62	68	59	82	40
Innovation Management	76	79	42	54	80	59	70	66	90	25
Materiality	67	67	90	80	90	73	69	72	76	34
Policy Influence	75	88	88	88	73	40	64	46	78	50
Product Quality & Recall Management	98	96	54	82	60	55	98	71	66	70
Risk & Crisis Management	73	67	48	62	41	33	8	45	53	15
Supply Chain Management	55	58	87	83	69	54	51	34	73	42
Tax Strategy	100	86	100	94	71	53	70	45	71	71
Transparency & Reporting	60	100	100	75	88	75	100	88	100	88
Environmental Dimension	81	65	84	76	85	45	54	59	80	55
Biodiversity	50	0	60	25	70	34	0	12	45	21
Climate Strategy	94	88	79	90	99	49	67	85	96	84
Energy	87	84	95	88	87	39	85	72	82	64
Environmental Policy & Management	94	91	97	94	88	57	74	81	66	87
Product Stewardship	49	67	67	78	88	81	30	30	72	34
Waste & Pollutants	87	60	94	63	66	24	52	42 *	84	21
Water	90	45	95	90	90	35	52	70	95	60
Social Dimension	88	90	89	80	83	69	54	58	53	62
Contribution to Societal Healthcare	95	88	84	72	95	61	45	71	23	69
Customer Relations	100	100	100	78	49	100	70	70	27	60
Human Capital Management	84	87	90	84	85	58	56	38 *	79	52
Human Rights	76	92	84	85	92	76	41	41	80	64
Labor Practices	69	88	83	85	96	81	72	64	95	73
Occupational Health & Safety	86	89	93	93	65	73	53	70	67	62

* Revised after announcement of 2025 CSA Scores

Key Developments

Governance & Economic Dimension

From the three dimensions assessed, Sample Company has achieved the highest score in the *Governance & Economic Dimension* (30-35-53-60).

Attributed to the company's 7-point dimension score increase were improvements shown in 7 criteria assessed, with over 20 points gained in *Information Security* (+27 points), *Risk & Crisis Management* (+26 points), *Business Ethics* (+25 points), and *Materiality* (+20 points). Moreover, the company has achieved maximum points in *Transparency & Reporting*.

While also improving in *Corporate Governance* (+4 points), the company has yet to close a gap of 4.8 points from the Total Score, specifically noting gaps in questions regarding the company's board type and the success metrics associated with the CEO's compensation.

Environmental Dimension

In contrast to its previous year, Sample Company now recorded a 3- point increase in the *Environmental Dimension* (73-62-56-59).

Progress was made in three criteria assessed, highlighting greater score improvements in *Product Stewardship* (+30 points) and *Climate Strategy* (+8 points). Conversely, a score reduction was recorded in *Energy* (- 8 points) due to the limited disclosure of newly introduced question Energy Management Programs.

Overall, a gap equivalent to 7 potential points remains in this dimension to positively impact the Total Score.

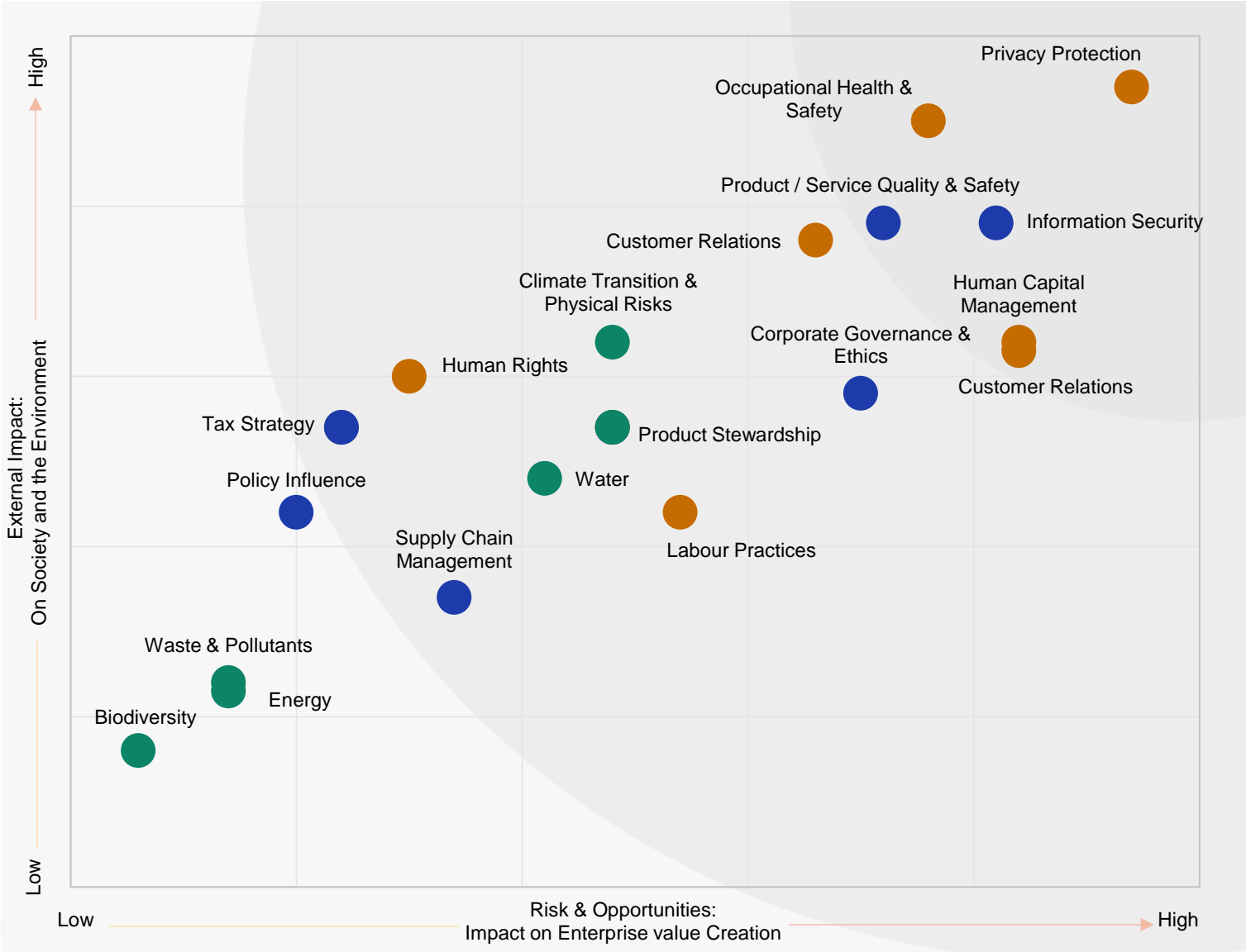
Social Dimension

Sample Company has attained 58 points in the Social Dimension.

Scores increased in four criteria assessed, with the company gaining the highest number of additional points in Human Rights (+16 points). As a result, a gap equivalent to 17.6 potential points remains in this dimension to positively impact the Total Score.

Out of the overall dimension gap, the company has yet to close a gap of 8.1 points in Human Capital Management, specifically due to reportedly conducting no annual employee survey.

Sample Industry Materiality Matrix



Industry Drivers

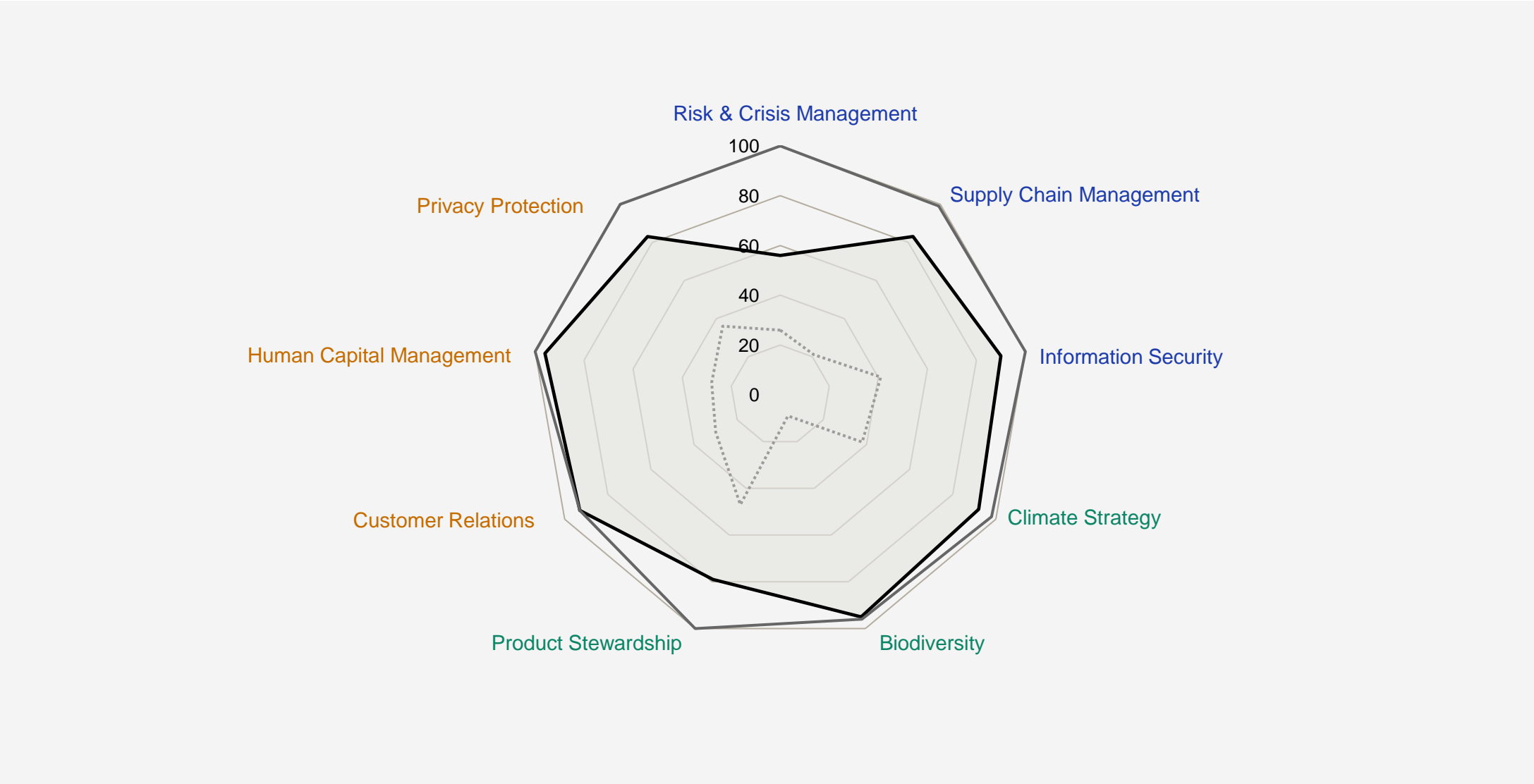
The Sample industry includes companies producing user-generated digital content and generating revenues via advertising on social media, search engines and review portals. Risks relate to harm caused by content shared online, considering the unique position of platforms in sharing views on diverse topics. Moderation of harmful or inaccurate content becomes central. User audiences are simultaneously consumers, producers and content creators. Related issues include personal data storage and privacy. Innovation around customer experience demands a workforce with technical and creative skillsets, especially in the field of gaming. Visual media is increasingly mobile based, often based on freemium business models that combine entertainment, social media and e-commerce.

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

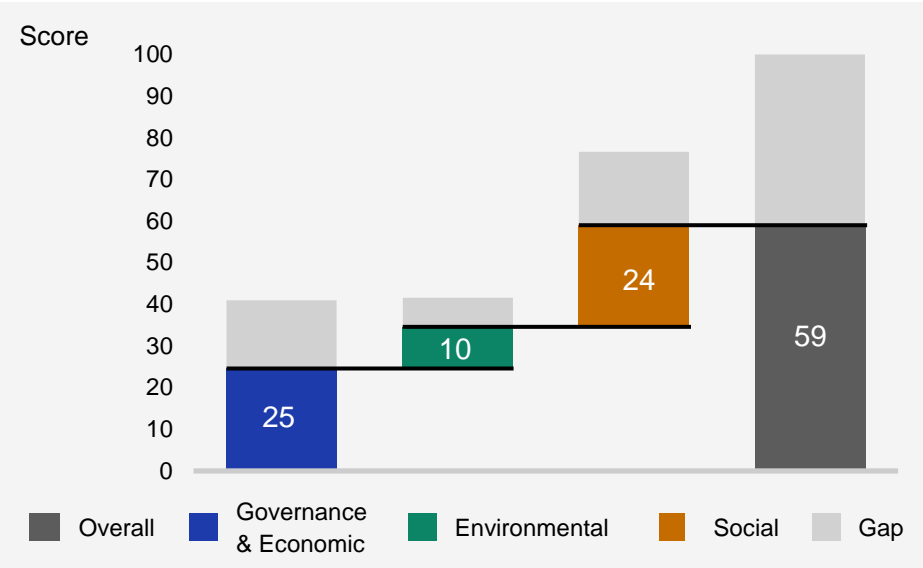


Impact and Contributions on Total Score

On this slide you will find how your CSA Score is compiled from scores achieved for the Governance & Economic Dimension, the Environmental Dimension, and the Social Dimension.

Moreover, the table on the right indicates on Dimension and Criterion level your company's score as well as the weight within the overall Corporate Sustainability Assessment (CSA). A combination of the gap in score and the weight provides you with the potential impact on the total CSA Score which can be achieved if all gaps would have been closed

Dimensions' Contribution to the Total Score



Top 3 Strengths

- 1. Transparency & Reporting
- 2. Environmental Policy & Management
- 3. Climate Strategy

Top 3 Challenges

- 1. Human Capital Management
- 2. Corporate Governance
- 3. Contribution to Societal Healthcare

* Revised after announcement of 2025 CSA Scores

Note that strengths/challenges are the criteria with the smallest/biggest weighted gap relative to the industry best in the criterion.

Impact on Total Score

Dimension and Criteria	Score	Weight	Impact on Total Score
Governance & Economic Dimension	60	41	-16.4
Corporate Governance	47	9	-4.8
Supply Chain Management	34	4	-2.6
Risk & Crisis Management	45	3	-1.7
Product Quality & Recall Management	71	6	-1.7
Policy Influence	46	2	-1.1
Tax Strategy	45	2	-1.1
Innovation Management	66	3	-1.0
Business Ethics	86	6	-0.8
Information Security	59	2	-0.8
Materiality	72	2	-0.6
Transparency & Reporting	88	2	-0.2
Environmental Dimension	59	17	-7.0
Biodiversity	12	2	-1.8
Waste & Pollutants	42 *	3	-1.7
Product Stewardship	30	2	-1.4
Energy	72	2	-0.6
Water	70	2	-0.6
Climate Strategy	85	4	-0.6
Environmental Policy & Management	81	2	-0.4
Social Dimension	58	42	-17.6
Human Capital Management	38 *	13	-8.1
Contribution to Societal Healthcare	71	14	-4.1
Human Rights	41	3	-1.8
Customer Relations	70	6	-1.8
Labor Practices	64	3	-1.1
Occupational Health & Safety	70	3	-0.9

Media & Stakeholder Analysis

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

Overview

Impact Summary	MSA Score Impact (out of 100)
Total Score Impact	-3.34
Environmental Dimension	0.0
Social Dimension	-4.75
Occupational Health & Safety	-32.0
Governance & Economic Dimension	-6.11
Business Ethics	-30.0

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; as well as monitoring of different sources (including newspapers, governmental and non-governmental reports among others) by S&P Global Sustainable1 (‘S1’) sustainability research analysts.
- 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.

Case Description

Case Name	February 18, 2024 explosion at construction site
Impact Rating	Medium
Company Response Rating	Limited
Impacted Criteria	Business Ethics, Occupational Health & Safety
Case Description	In February 2024, an explosion occurred at an under-construction Sample Company facility in, U.S. A waste disposal truck driver lost his life when a tank holding pressurized waste material unexpectedly depressurized. Following a June 2023 investigation into the union's allegations, the company agreed to pay more mind to employee safety at the facility but denied that two employees died at the site.

Summary of Most Relevant Score Improvements from Last Year

Impact from all 5 Improvements on Total CSA Score +1.37

Governance & Economic Dimension				
Criterion	Question	Question score 2025	Absolute y-o-y score improvement	Description
Corporate Governance	1.2.5 Board Gender Diversity	85	+22	The share of female directors on the board has increased from last year
Corporate Governance	1.2.8 Board Industry Experience	80	+19	The proportion of non-executive or independent directors with relevant industry experience has increased compared to last year.
Corporate Governance	1.2.13 Government Ownership	78	+65	No governmental institutions own more than 5% of the total voting rights
Risk & Crisis Management	1.4.3 Emerging Risks	100	+50	The company continued to report on emerging risks in FY 2024, which includes description, impact and mitigating actions of two risks with the most significant impact on the business in the future. In FY 2023, only one emerging risk was reported.
Policy Influence	1.6.3 Lobbying and Trade Associations - Climate Alignment	34	+31	In FY 2024, the company reported its position on public policies related to climate change, which aligns with the Paris Agreement. This includes a review and monitoring process for trade associations, and expanding its program to cover more jurisdictions compared to the previous year.

Definition: A relevant score improvement in each dimension is indicated for questions with the highest increase, where the absolute score increase from last year is greater than 10 points.

Summary: Major Gaps Compared to Expected Practice

Dimension	Criterion	Question	Score	Major Gap Description
Governance & Economic	Corporate Governance	1.2.3 Non-Executive Chairperson/ Lead Director	0	The company does not have non-executive and independent Chairperson. The company's role of Chairperson and CEO is joint.
Governance & Economic	Corporate Governance	1.2.10 CEO Compensation - Long-Term Performance Alignment	18	The company does not publicly report on the deferral of bonus for short-term CEO Compensation and the performance period for variable compensation.
Environmental	Biodiversity	2.6.3 No Deforestation Commitment	13	The company has not publicly committed to ending all deforestation, including gross deforestation. While suppliers and partners are included within the scope, the company's own operations are excluded, and there is no evidence of board or executive endorsement of the commitment.
Social	Labor Practices	3.1.5 Freedom of Association	0	The company does not publicly report on the percentage of employees represented by an independent trade union or covered by collective bargaining agreements.
Social	Occupational Health & Safety	3.4.3 Absentee Rate	0	The company has an increasing trend of normalized absentee rate over the last four year.

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

Report Guidance

Please click on the text to go directly to that section.

[How to Interpret the Question Rationale slide](#)

[How to Interpret the Gap Analysis](#)

[How to Interpret the Icons for Question Level Gap Analysis](#)

[How to Interpret the Icons of Question Level CSRD Match Column in Gap Analysis](#)

[How to Interpret Peer Group Distribution](#)

[How to Interpret the Histograms](#)

How to Interpret the Question Rationale slide

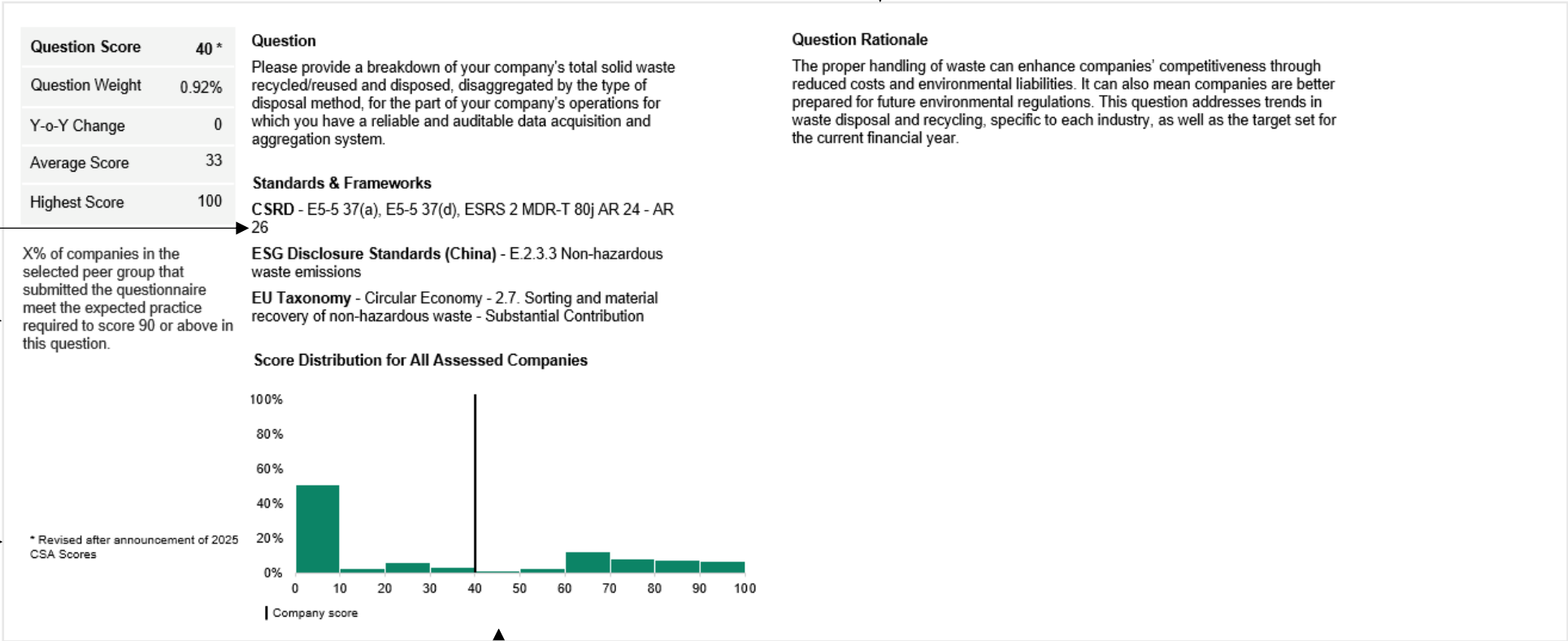
The rationale translates into the CSA Approach that describes how the methodology addresses the topic, underlying the aspects considered to measure a company's performance.

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.



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 Icons for Question Level Gap Analysis

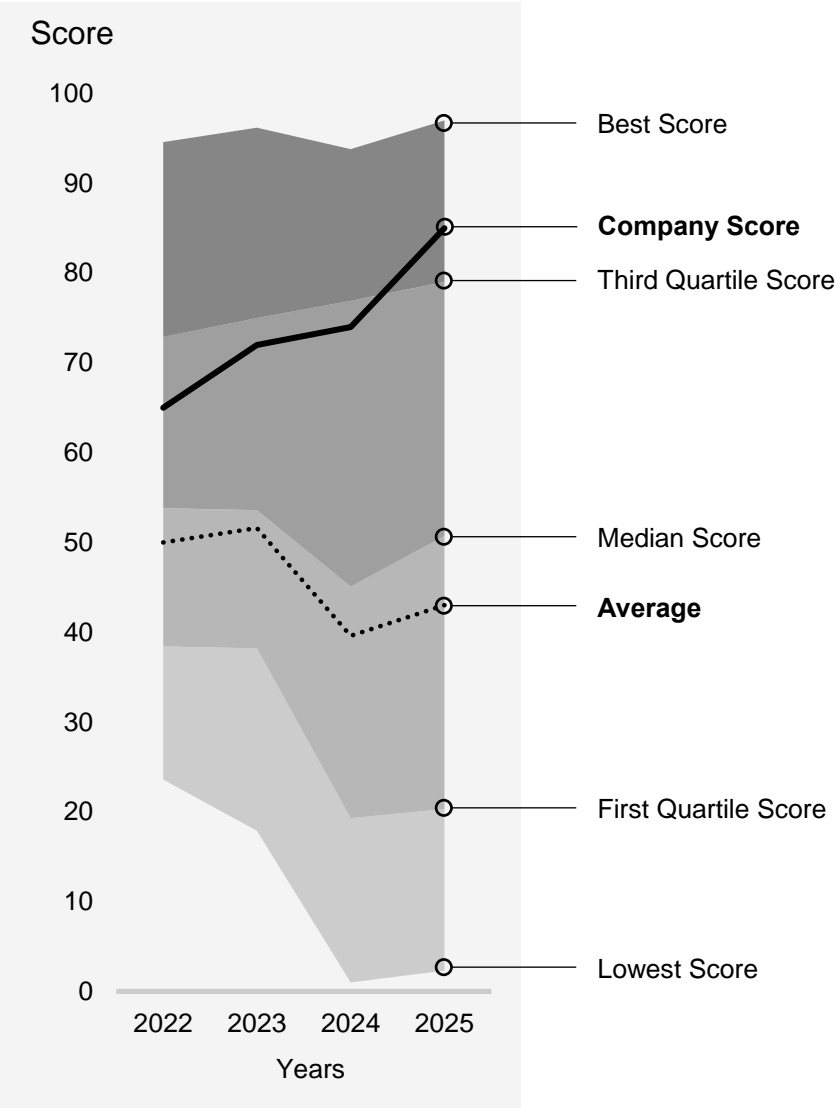
Assessment Focus			Description of information sought			Assessment		Description
	Coverage				Appraises the coverage and scope of policies, programs or KPIs		Full score (100)	The company's answer received full points, or public information was found
	Performance against benchmark				This aspect refers 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		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
	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.		Score of zero	The company did not answer the question or the answer did not meet expectations
	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				Publicly available document supporting company's response		Additional information	Additional general or company specific information on the assessment approach and result
	Transparency				Additional credit will be granted for relevant publicly available evidence			
	Comprehensiveness				This aspect refers to the policy or program thoroughly addressing multiple scenarios		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
	Accountability				This aspect evaluates whether responsibilities are clearly defined			

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.

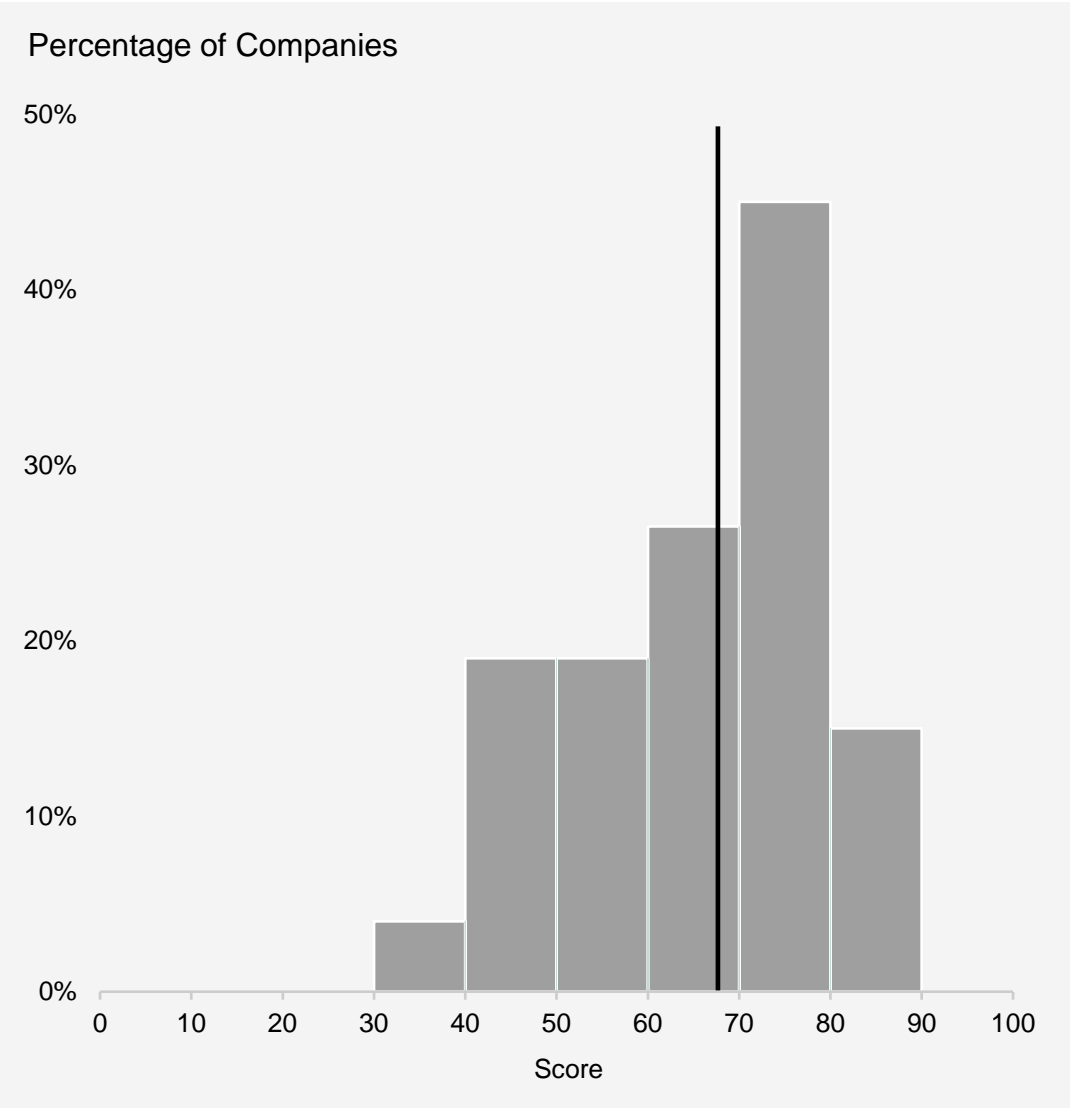
How to Interpret the Peer Group Distribution



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). At the same time the average score in the industry dropped and the median and best score values stayed more or less constant with a drop in year 2024. 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.

How to Interpret the Histogram



The Company Score

The score is displayed on the horizontal axis. The Company's own score is represented by the black vertical line.

The Distribution

The score distribution is portrayed as a histogram with 10 buckets (0-9, 10-19, 20-29, ..., 90-100). The percentage of companies falling in each bucket is given on the vertical axis.

Interpretation

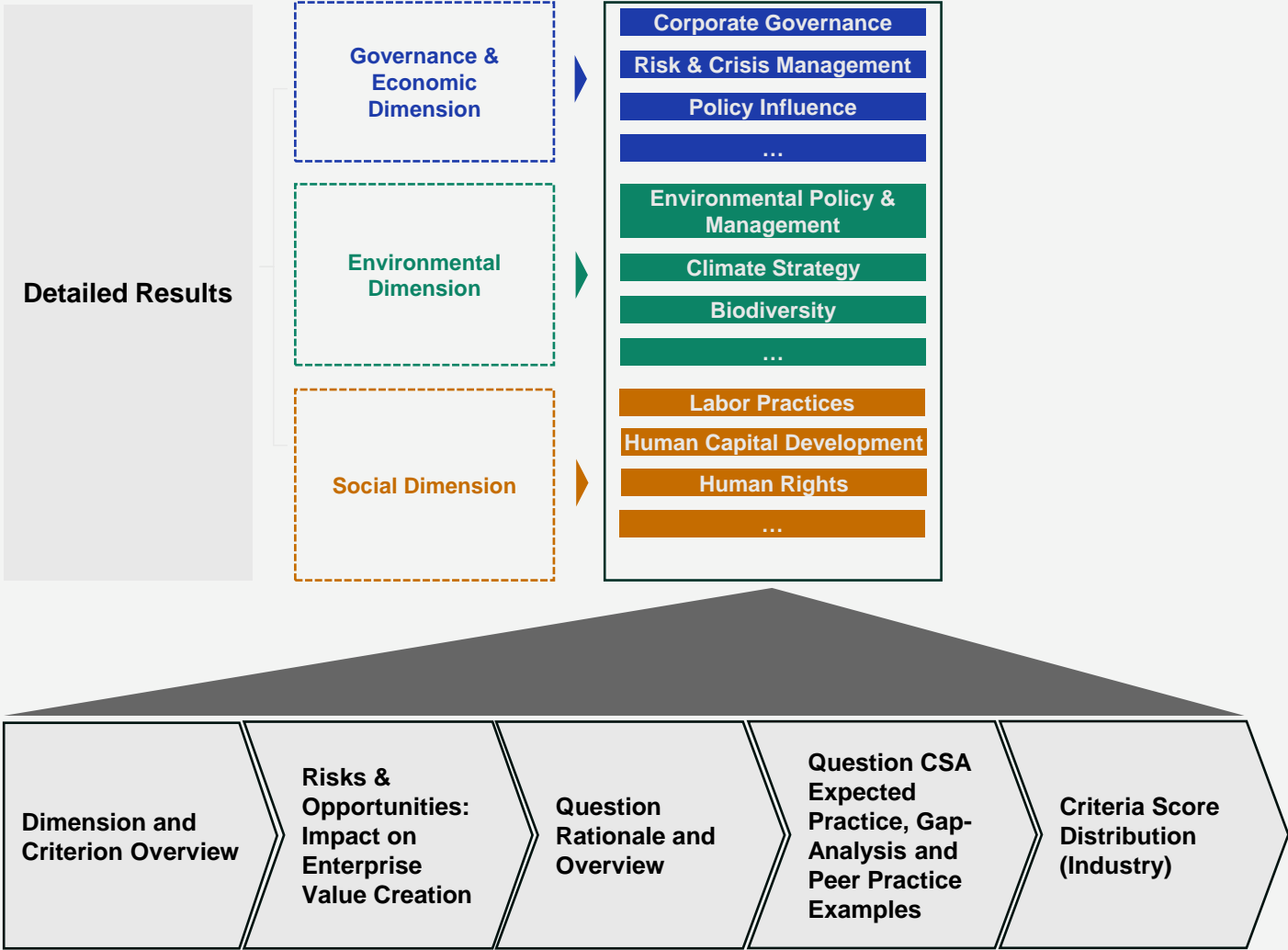
Comparing the score of the company with the histogram provides a better understanding of the company's position within your peer group. In the example, you see a concentration of scores in the 70-80 range (about 45% of peer group companies), and only about 15% of companies scoring between 80 and 90. The company score is the 60-70 bracket together with about 25% of peer group companies.

Company score

Chapter Overview

Understanding the CSA Performance at Question Level

The same analysis and benchmarking approach is repeated for each of the criteria included in the report.



Dimension Overview

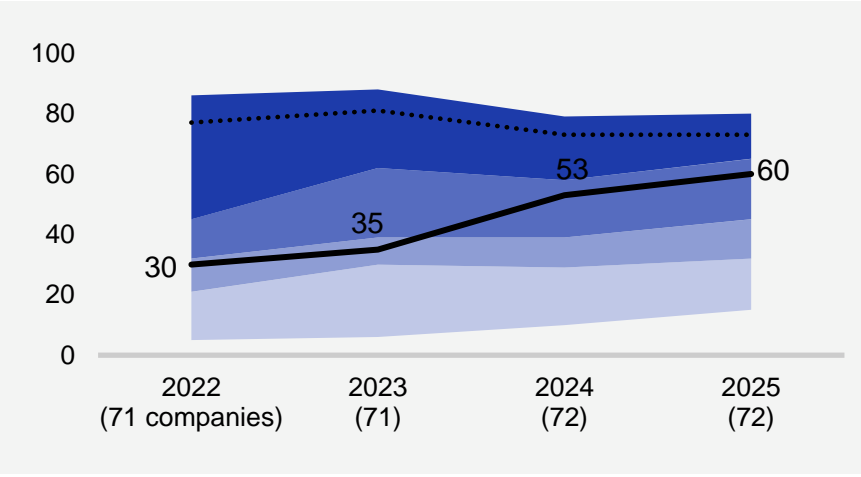
Dimension Level Scores 2025

Company	Score	Y-o-Y
Applesauce Inc	80	+8
Bruschetta PLC.	77	-2
Coffee Holdings Co.	75	+4
Hummus Technology Corporation	75	-2
Dumplings Financials Ltd	73	+15
Your company and closest peers		
Falafel Bank	65	+7
Guacamole Transport Ltd.	65	-2
Sample Company	60	+7
Enchilada S.p.A	58	+12
Lasagna Automotives	56	+6

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.

Dimension Score 2022–2025: Company vs. Industry

— Company score
... Dow Jones Best-in-Class World average
■ Top quartile
■ Bottom quartile



Criteria Level Scores

Dimension and Criteria	Weight	Score	Potential Impact on Total Score	Industry best vs. company and average score
Governance & Economic Dimension	41	60	16.4	
Transparency & Reporting	2	88	0.2	
Corporate Governance	9	47	4.8	
Materiality	2	72	0.6	
Risk & Crisis Management	3	45	1.7	
Business Ethics	6	86	0.8	
Policy Influence	2	46	1.1	
Supply Chain Management	4	34	2.6	
Tax Strategy	2	45	1.1	
Information Security	2	59	0.8	
Innovation Management	3	66	1	
Product Quality & Recall Management	6	71	1.7	

Supply Chain Management

Risks & Opportunities: Impact on Enterprise Value Creation

Impact

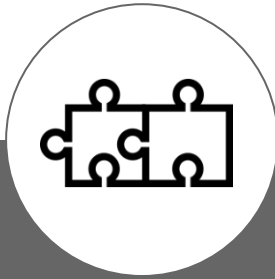
- Risk Exposure
- Profitability



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).

Criterion Overview

Criterion Level Scores 2025

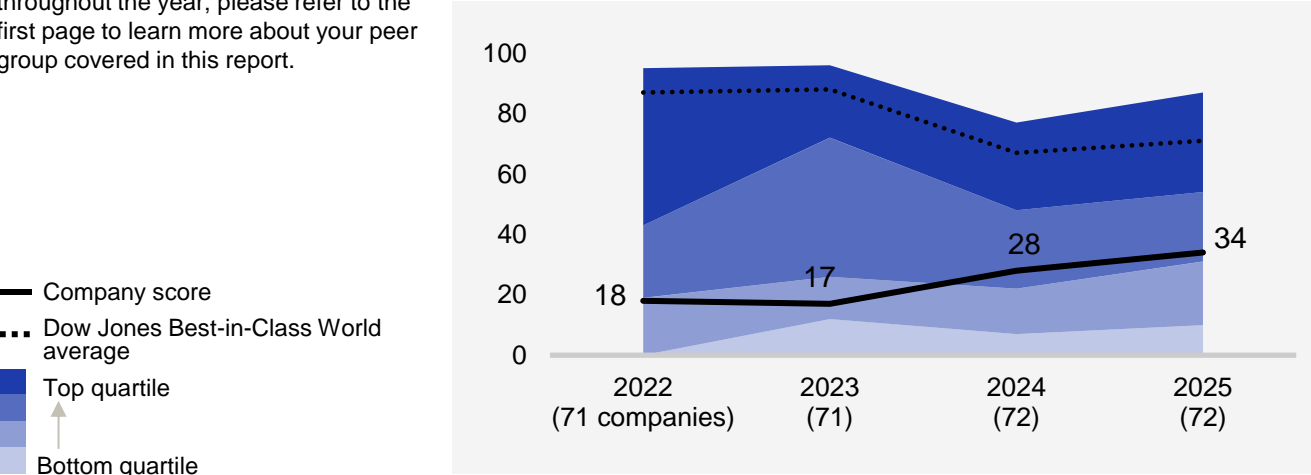
Company	Score	Y-o-Y
Applesauce Inc	87	+46
Bruschetta PLC.	86	+22
Coffee Holdings Co.	83	+6
Dumplings Financials Ltd	79	+3
Falafel Bank	78	+28
Your company and closest peers		
Guacamole Transport Ltd.	37	+20
Hummus Technology Corporation	36	+17
Sample Company	34	+6
Lasagna Automotives	34	0
Enchilada S.p.A	32	+4

Criterion Questions

Question Number	Question	Weight	Score	Y-o-Y	Average score	Weighted gap criterion score
1.7.1	Supplier Code of Conduct	10	92	=	66	-0.8
1.7.2	Supplier ESG Programs	20	20	=	24	-17.6
1.7.3	Supplier Screening	15	39	+	35	-9.2
1.7.4	Supplier Assessment and Development	20	45	=	43	-11.0
1.7.5	KPIs for Supplier Screening	15	40	-	29	-9.0
1.7.6	KPIs for Supplier Assessment and/or Development	20	20	+	23	-14.4

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 2022–2025: Company vs. Industry



1.7.2 Supplier ESG Programs (Major Gap)

Question Score	20
Question Weight	0.8%
Y-o-Y Change	0
Average Score	24
Highest Score	88

None of the 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?

Standards & Frameworks

CDP - 5.11.5, 5.11.6

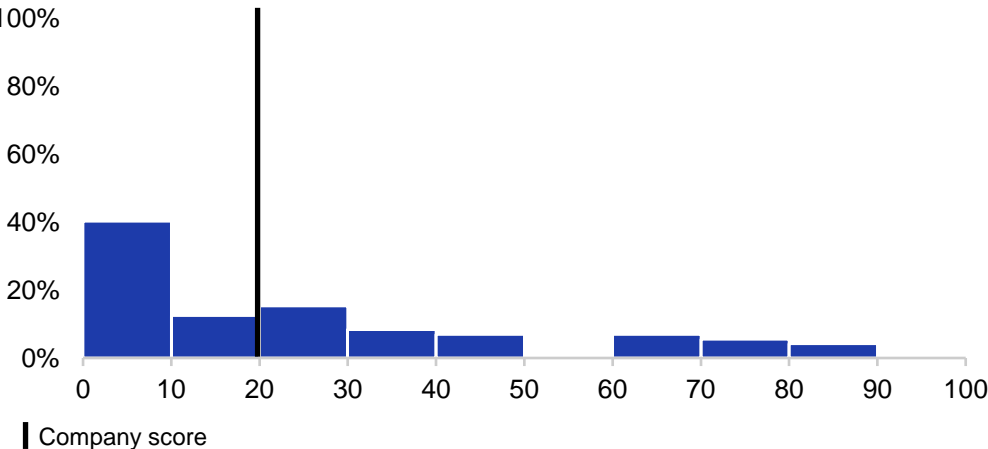
CSRD - BP-2 Phase-In Provisions, G1-2 Supplier Relationship Management, GOV-1 Governance Bodies Role, S1-4 Stakeholder Involvement & Effectiveness Tracking, S2-1 Policies, S2-2 Engagement Processes, S2-3 Remediation, S2-4 Actions Social Outcomes

UNGC - E8













Question Rationale






Developing and deploying sound supplier environmental, social and governance programs is a foundational strategic and operational activity for organizations. This question evaluates 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 also need to internally ensure that these requirements 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, as well as 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.

Score Distribution for All Assessed Companies










1.7.2 Supplier ESG Programs (Major Gap)


		Aspects	Focus and Expected practice		Assessment	CSRD Match (of CSA Expected Practice)
Question Score	20	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	<div>The company does not report on the oversight over supplier ESG program implementation</div> <div><i>The company provides evidence of formulating the 'Sustainable Procurement Pledge,' which outlines its commitment and expectations from suppliers regarding sustainability goals (Sustainable Procurement Initiatives webpage). However, the company is expected to specify whether the oversight for the implementation and monitoring of the supplier ESG programs lies with the board of directors. The reported information does not clearly state the responsible oversight body for these programs. Therefore, the response was not accepted.</i></div>	
			 	<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	<div>The company does not report on the purchasing practices towards suppliers are continuously reviewed to ensure alignment with the supplier code of conduct</div>	
				<ul style="list-style-type: none">Suppliers are excluded from contracting if minimum ESG requirements within a set timeframe cannot achieve	<div>The company does not report whether suppliers are excluded from contracting if minimum ESG requirements within a set timeframe cannot achieve</div>	


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


1.7.2 Supplier ESG Programs (Major Gap)


Aspects		Focus and Expected practice		Assessment		CSRD Match (of CSA Expected Practice)
Question Score	20	 Measures for effective implementation of supplier ESG programs <i>(continued)</i>	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 in supplier selection and contract awarding	 	<p>The company does not report on the suppliers with better ESG performance are preferred in supplier selection and contract awarding</p> <p><i>The company provides evidence on a global assessment that evaluates sustainability risk in selecting significant business partners (Sustainable Procurement Initiatives webpage). However, the company is expected to specify whether a minimum weight is assigned to ESG performance as a selection criterion during contract awarding for new suppliers or collaboration renewals. The reported information does not clearly state the application of this minimum weight in the selection process. Therefore, the response was not accepted.</i></p>	
			<ul style="list-style-type: none">Training for company's buyers and/or internal stakeholders on their roles in the supplier ESG programs			

 Full score

 Partial score

 Zero points

 Additional information

 Not applicable

1.7.2 Supplier ESG Programs (Major Gap)

Question Score	20	<p>Peer Practice example for the identified gap</p> <p>Company: Banana Resources Ltd (THQ Industry)</p> <p>Aspect - All aspects - https://www.banana.com/media/banana-2024-Sustainability-Report.pdf#page=21</p> <p>source: Sustainability Report 2024, Page 21 under the header “Supply Chain”</p> <p>Find more peer practices and disclaimer here.</p>
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- ✓ Full score
- ! Partial score
- ✗ Zero points
- i Additional information
- ⊖ Not applicable

1.7.5 KPIs for Supplier Screening

Question Score	40
Question Weight	0.6%
Y-o-Y Change	-3
Average Score	29
Highest Score	100

Question

Does the company monitor and report on coverage and progress of its supplier screening program?

Standards & Frameworks

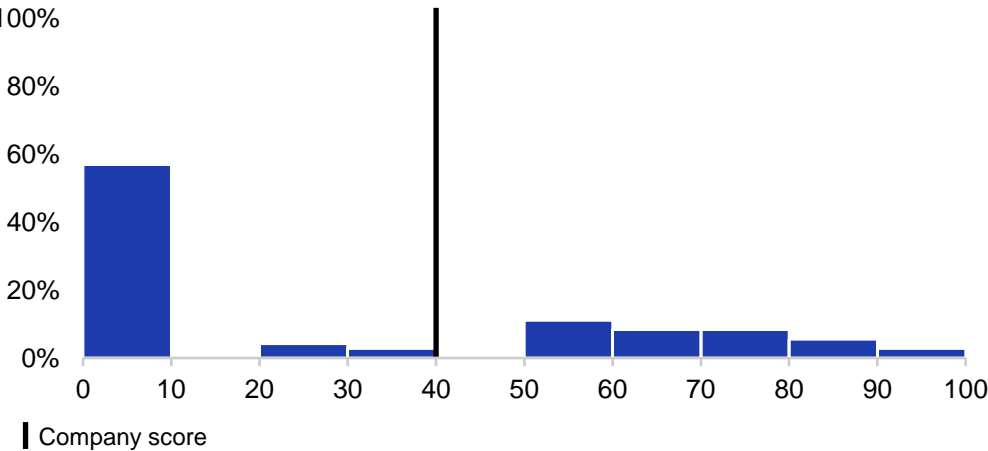
CSRD - BP-2 Phase-In Provisions, Metrics, S2-4 Key Actions
TNFD - A22

Question Rationale

This question is for companies to disclose the results of the supplier screening process. It is important to monitor the coverage and results of a supplier screening program to ensure suppliers are being screened and categorized appropriately and that risks are being managed. This question seeks to understand if companies are capturing the number of different suppliers they have, whether they are categorized into significant suppliers, and whether new suppliers are screened for ESG risks. This question forms the basis for the question “KPIs on Supplier Assessment and Development.”

6% 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



1.7.5 KPIs for Supplier Screening

		Aspects		Focus and Expected practice		Assessment		CSRD Match (of CSA Expected Practice)
Question Score	40	Supplier Screening		Total number of Tier-1 suppliers				
				Total number of significant suppliers in Tier-1		189 significant suppliers in Tier-1		
						21% of total spending on significant suppliers in Tier-1, which is below the threshold		
						The company does not have significant suppliers from Non-Tier 1 category		
		Public Reporting		Screening process data is publicly reported		The company does not publicly report on screening process data		
						<i>The company provides evidence of conducting on-site audits of suppliers as part of its sustainability efforts (Sustainable Procurement webpage). However, the company is expected to publicly report on the monitoring and progress of its supplier screening program, explicitly disclosing the number of suppliers in tier-1, significant suppliers identified in tier-1 and non-tier 1, and the share of total spend on significant suppliers. The reported information does not clearly indicate the public reporting related to KPIs for supplier screening. Therefore, the public reporting option was not accepted.</i>		
		Verification		Screening process data verified by a third party		Screening process data is not verified by a third party		

Full score

Partial score

Zero points

Additional information

Not applicable

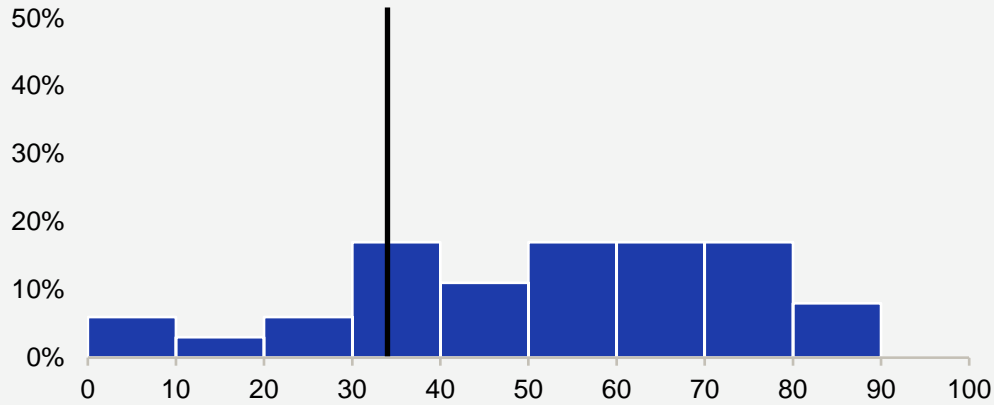
1.7.5 KPIs for Supplier Screening

Question Score	40
Peer Practice example for the identified gap	
Company:	Alpha Resources Ltd (DRG Industry)
Aspect - source:	Total Suppliers Tier 1, Significant Suppliers Tier 1, Procurement Spent Share, and Significant Suppliers Non Tier 1 - https://www.alpha.com/en/sustainability/social/supplychain Supply Chain webpage under the header "Supplier screening"
Find more peer practices and disclaimer here .	

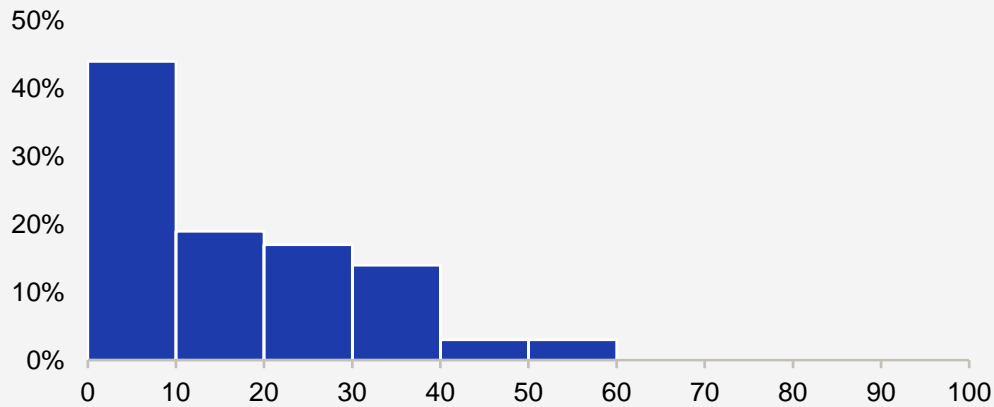
- ✓ Full score
- ! Partial score
- ✗ Zero points
- i Additional information
- ⊖ Not applicable

Criteria Score Distribution – Sample 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	52	16
Median Score	52	16
Percentage of companies in the industry for which Not Applicable was accepted for this criterion	0%	0%
Number of companies analyzed	36	36

Statistics

Please click on the text to go directly to that section.

[Top 5 Questions with the Highest Weight](#)

[Top 5 Questions with the Highest Weighted Gap](#)

Top 5 Questions with the Highest Weight

Effective Change Year over Year = Δ Company Score – Δ Dow Jones Best-in-class Indices Industry

Average Score. The 2025 Dow Jones Best-in-class Indices World industry average is not yet available. Therefore, the effective change could not be calculated

Question Number	Criterion	Question	Question Weight	Company Score	Dow Jones Best-in-Class World Industry Average	Best Score	Relative to Best Company	Effective Change [#]
1.11.1	Product Quality & Recall Management	Product Recalls (Health Care)	3.0	56	N/A	100	56%	N/A
1.11.2	Product Quality & Recall Management	Compliance to Regulatory Standards	3.0	85	N/A	100	85%	N/A
3.6.2	Customer Relations	Ethical Marketing Performance	2.4	100	N/A	100	100%	N/A
3.5.1	Contribution to Societal Healthcare	Access to Healthcare Programs (Products & Drugs)	2.1	100	N/A	100	100%	N/A
3.5.2	Contribution to Societal Healthcare	Local Capacity Building	2.1	0	N/A	100	0%	N/A

Top 5 Questions with the Highest Weighted Gap

Effective Change Year over Year = Δ Company Score – Δ Dow Jones Best-in-class Indices Industry

Average Score. The 2025 Dow Jones Best-in-class Indices World industry average is not yet available. Therefore, the effective change could not be calculated

Question Number	Criterion	Question	Question Weight	Company Score	Dow Jones Best-in-Class World Industry Average	Best Score	Relative to Best Company	Effective Change#
3.5.2	Contribution to Societal Healthcare	Local Capacity Building	2.1	0	N/A	100	0%	N/A
3.6.3	Customer Relations	Ethical Marketing & Advertising	1.8	0	N/A	100	0%	N/A
3.3.1	Human Capital Management	Training & Development Inputs	2.0	25	N/A	100	25%	N/A
1.11.1	Product Quality & Recall Management	Product Recalls (Health Care)	3.0	56	N/A	100	56%	N/A
3.3.2	Human Capital Management	Employee Development Programs	1.3	0	N/A	100	0%	N/A

Did you know?

Please click on the text to go directly to that section.

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Sustainability Benchmarking Services

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 →](#)

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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→](#)

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[Factsheet→](#)

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Request your Debrief Call about this CBR with your S&P Global Expert. The Debrief Call will cover all the questions covered in this report.

1. Login to the [CSA Portal](#) with your company's administrator account.
2. Click on and expand the "Frameworks" Tab.
3. Under CSA, click on the "Benchmarking" option.
4. Click on the "Request Debrief Call" button on the top right-side of the page.
5. Indicate your preferred time slots for your debrief call.
6. Specify the queries that you would like to cover during your debrief call.
7. Submit the form.

Please note: Debrief calls shall be requested at least seven business days in advance to ensure our analysts' availability. Please understand that S&P Global experts will not discuss additional topics beyond those of the Company Benchmarking Report.

Your Contact at S&P Global

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A Glimpse of Add-on CBR Custom Service

Pages 40-45 provide a sample of add-on CBR custom version which offers detailed quantitative information on your company's CSA scores relative to a select peer group in the global Dow Jones Best-in-class Indices universe or in a defined region or country.

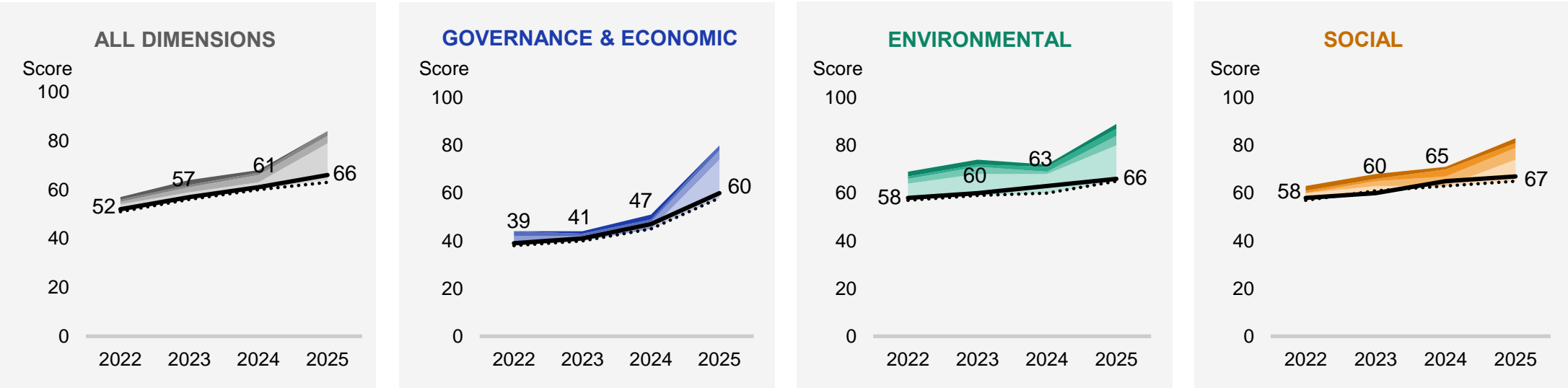
Sample Company Sustainability Performance Overview – Peer Group Comparison

Total CSA Scores in Sample Industry

Company	Score	Y-o-Y	Peer Group Total Score	2022	2023	2024	2025
Beverage Brands Corp	75	-3	Highest	70	73	76	79
Dish Delight Co.	72	+4	Average	65	68	70	72
Noodle Networks PLC	72	+4	Median	66	69	71	71
Sample Company	66	+5	Lowest	60	63	69	70
Pasta Inc.	66	+10					
Taste Limited	62	-1					
Flavor LLC	60	+5					

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](#).

- Company score
- ... Industry average
- Top quartile
- Bottom quartile



Score Heatmap

How to interpret the Heatmap?

The table provides a color-coded view of the 2025 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.

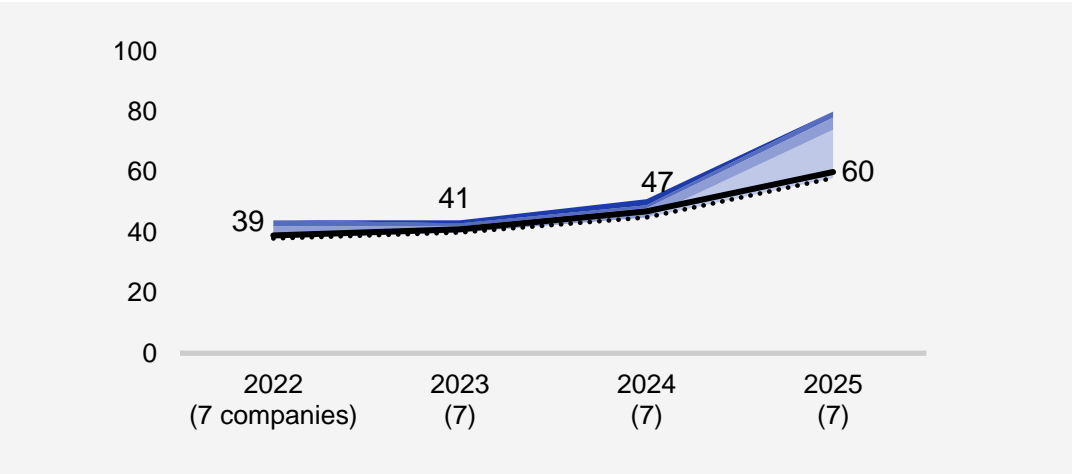
	Beverage Brands Corp	Dish Delight Co.	Noodle Networks PLC	Sample Company	Pasta Inc.	Taste Limited	Flavor LLC
Total CSA Score	75	72	72	66	66	62	60
Governance & Economic Dimension	71	64	67	56	58	61	60
Business Ethics	74	64	70	49	53	46	51
Corporate Governance	66	40	58	81	66	81	64
Information Security	65	84	65	72	67	65	52
Innovation Management	79	45	64	67	65	62	37
Materiality	75	69	62	72	92	86	67
Policy Influence	56	64	64	88	58	65	4
Product Quality & Recall Management	100	95	87	25	29	39	98
Risk & Crisis Management	53	65	46	16	53	31	69
Supply Chain Management	59	68	74	48	29	61	67
Tax Strategy	53	71	71	21	100	29	21
Transparency & Reporting	100	100	90	70	88	100	100
Environmental Dimension	72	69	58	60	72	62	66
Biodiversity	12	9	23	0	16	0	28
Climate Strategy	89	76	57	76	89	82	71
Energy	90	95	85	90	100	82	77
Environmental Policy & Management	93	74	71	49	90	85	72
Product Stewardship	54	67	56	44	43	16	66
Waste & Pollutants	78	78	66	78	67	71	74
Water	75	80	45	70	90	85	75
Social Dimension	68	75	77	76	70	68	67
Community Relations	81	70	83	52	85	53	71
Customer Relations	71	82	89	90	70	57	78
Human Capital Management	60	82	79	71	63	79	57
Human Rights	81	66	77	82	58	74	63
Labor Practices	78	74	56	92	69	81	54
Occupational Health & Safety	49	61	62	79	70	72	75

Governance & Economic Dimension Overview – Peer Group Comparison

Dimension Level Scores 2025

Company	Score	Y-o-Y
Beverage Brands Corp	71	-6
Dish Delight Co.	69	-5
Noodle Networks PLC	75	+9
Sample Company	60	+13
Pasta Inc.	58	-5
Taste Limited	55	-10
Flavor LLC	55	-9

Dimension Score 2022–2025: Company vs. Peer Group



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.

— Company score
... Dow Jones Best-in-Class World average
■ Top quartile
■ Bottom quartile

Peer Group Total Score	2022	2023	2024	2025
Highest	73	73	76	79
Average	66	68	70	72
Median	67	69	69	71
Lowest	55	58	60	65

Environmental Dimension Overview – Peer Group Comparison

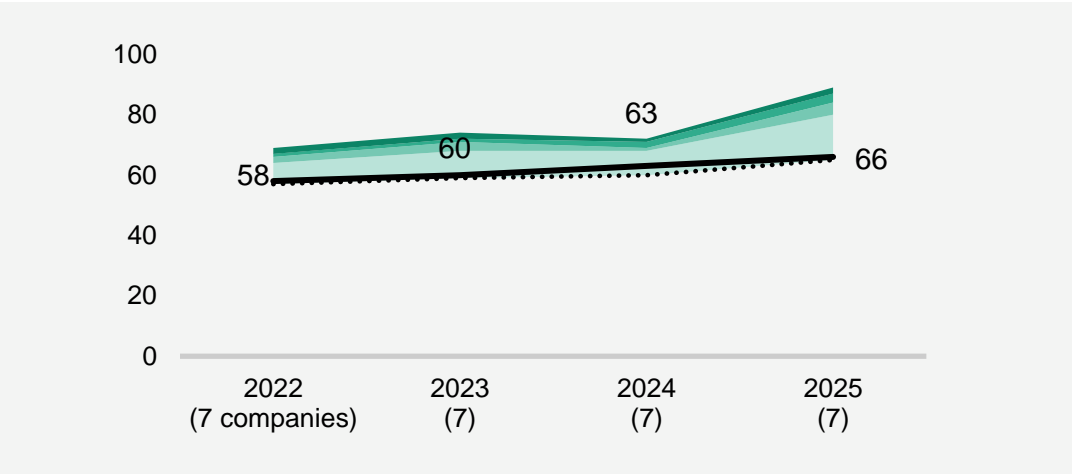
Dimension Level Scores 2025

Company	Score	Y-o-Y
Beverage Brands Corp	70	+3
Dish Delight Co.	69	+2
Noodle Networks PLC	69	-2
Pasta Inc.	67	+1
Sample Company	66	+3
Taste Limited	62	-4
Flavor LLC	59	-10

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.

- Company score
- ... Dow Jones Best-in-Class World average
- Top quartile
- Bottom quartile

Dimension Score 2022–2025: Company vs. Peer Group



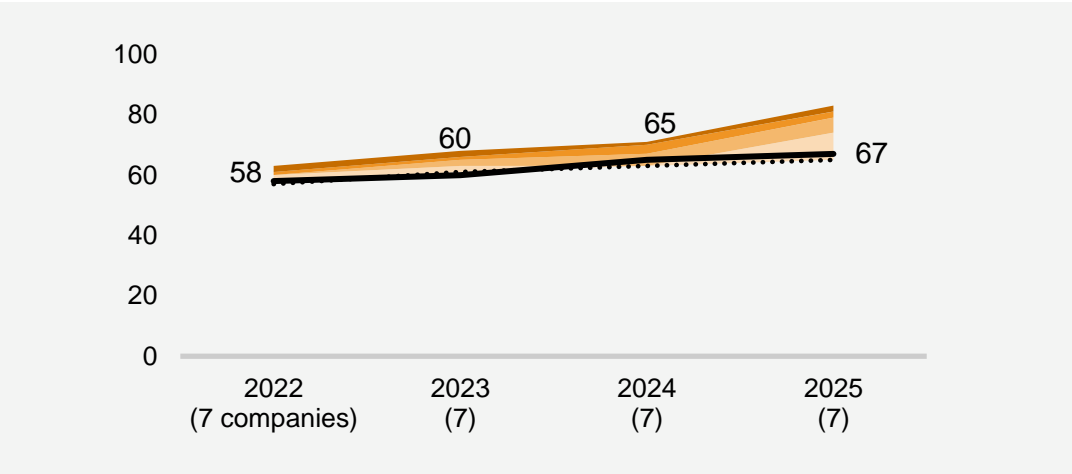
Peer Group Total Score	2022	2023	2024	2025
Highest	78	78	77	78
Average	66	68	71	72
Median	66	69	71	71
Lowest	60	63	69	70

Social Dimension Overview – Peer Group Comparison

Dimension Level Scores 2025

Company	Score	Y-o-Y
Beverage Brands Corp	72	-1
Dish Delight Co.	70	0
Noodle Networks PLC	69	-4
Pasta Inc.	68	-3
Taste Limited	68	-2
Sample Company	67	+2
Flavor LLC	60	-12

Dimension Score 2022–2025: Company vs. Peer Group



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.

- Company score
- Dow Jones Best-in-Class World average
- Top quartile
- Bottom quartile

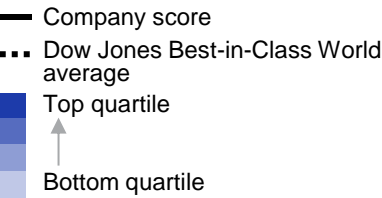
Peer Group Total Score	2022	2023	2024	2025
Highest	70	73	76	79
Average	65	68	70	72
Median	66	69	71	71
Lowest	60	63	69	70

Overview – Peer Group Comparison

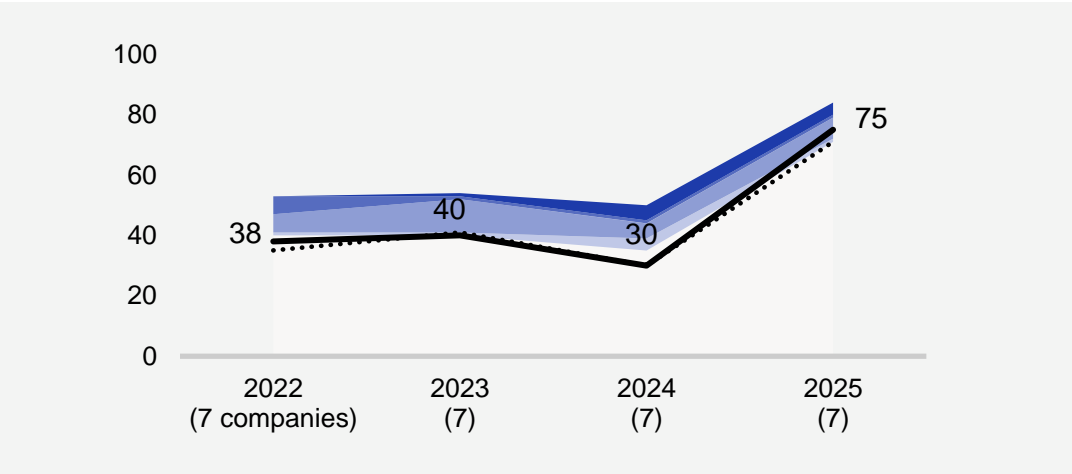
Criterion Level Scores 2025

Company	Score	Y-o-Y
Beverage Brands Corp	80	+10
Dish Delight Co.	80	+16
Noodle Networks PLC	79	+11
Pasta Inc.	76	0
Sample Company	75	+35
Taste Limited	70	-1
Flavor LLC	65	-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.



Criterion Score 2022–2025: Company vs. Peer Group



Peer Group Total Score	2022	2023	2024	2025
Highest	72	73	76	79
Average	66	68	71	72
Median	65	69	70	71
Lowest	60	65	69	70

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