

Data Analysis Report

A focused ESG data analysis offering you a detailed insight into your company's relative performance in selected sustainability areas and an essential tool to learn from peers.



Data Analysis Report (DAR) Overview

The Data Analysis Report (DAR) is available as a standalone service for companies that have participated in the S&P Global Corporate Sustainability Assessment (CSA). The DAR is designed to address the need of an in-depth analysis on selected area of the CSA, based on the information collected through the questionnaire. It includes an extensive pre-analysis and interaction with the customer to identify the appropriate areas to analyze, as well as to define the format and content of the report.

It comprises a benchmark of your company against one or more selected peer groups based on sectors, geographies, or market cap or any other grouping of your choice.

What do you get?

The service consists of two reports in presentation format: a “CSA Performance Outline Report” covering a high-level company’s CSA performance overview and a “Data Analysis Report” at question level including an item-by-item performance and data-point analysis for all selected questions. The DAR covers a minimum range of three questions selected from the CSA questionnaire for your industry. The package includes an initial workshop with customers, along with an optional final feedback call that can be requested as an additional service.

CSA Performance Outline Report

- 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.
- Performance of the company at criterion level, highlighting the major gaps in terms of score.
- Use of CSA scores and data.

1-hour workshop with an S&P Global Benchmarking representative to define the content of the Data Analysis Report.

Data Analysis Report

Statistical score/data analysis and benchmarking against industry peers.

- Detailed statistical analysis of industry trends and quantitative data of peer companies (aggregated).
- Descriptive information and reporting behavior across your peer group according to the CSA practice. Descriptive information.
- Detailed quantitative benchmarking of company results against peers.
- Descriptive statistics on scores of peer companies.

Gap Analysis and Peer-practice Examples

- Gap analysis for the selected topics with a description of strengths and areas for improvement.
- Peer-practice examples from your industry or worldwide for the selected questions.
- Explanation of CSA rationale for each selected question.

Who benefits from this service?

Companies looking to assess and improve their relative performance in specific sustainability topics. Many companies use the DAR on an annual basis as a strategic tool to measure and continuously improve their sustainability practices in key areas.

How do you benefit?

Obtain focused, objective information and statistical evidence to:

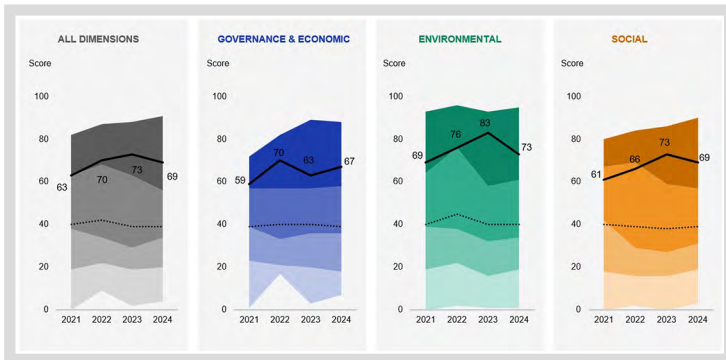
- Gain insight into your key strengths and weaknesses in selected sustainability questions.
- Advance key sustainability issues within your organization.
- Develop a targeted roadmap to gain and sustain competitive advantages in key areas.
- Allocate your sustainability resources more efficiently.

DAR Product Components

The DAR provides key insights on your company's sustainability performance.

The DAR encompasses a CSA Performance Outline Report of around 40 pages explaining the company CSA performance as well as major areas for improvement, and an in-depth analysis on selected area of the questionnaire composed of at least 15 pages of analysis per question. The examples below are provided for information purposes only.

CSA Performance Outline Report



Overall Performance Summary: Structured Analysis of Your Industry Position

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

The performance overview will focus on trends in score overall 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.

	GOVERNANCE & ECONOMIC	ENVIRONMENTAL	SOCIAL
Impact if all gaps are closed	12.4	13.9	14.7
Impact if all the gaps in the top 2 areas are closed	6	8.9	7.8
Business Ethics	<ul style="list-style-type: none">No public reporting on UN Global Compact membershipNo public disclosure on code of conduct integrating the employee performance appraisal systems and compliance linked to employee remunerationNo public disclosure on the breaches	Climate Strategy <ul style="list-style-type: none">No disclosure on the categories for scope 3 emissions, target achieved for methane emissionsNo disclosure on financial implications of the risk before taking action, cost estimatedNo public disclosure on climate-related scenario analysis, physical climate risk adaptation, net-zero commitment and internal price of carbonEmissions reduction targets are not validated by SBTi	Human Rights <ul style="list-style-type: none">No public disclosure on human rights due diligence process, human rights assessment conducted in the last three years and human rights mitigation - remediation actionsNo public disclosure freedom of association, right to collective bargaining, equal remuneration and discrimination
Supply Chain Management	<ul style="list-style-type: none">No public disclosure on supplier code of conduct for environmental issues - greenhouse gas emissions and energy consumption, biodiversity, pollution and waste managementNo public disclosure on measures to ensure effective implementation of supplier ESG programs, methodology for suppliers screening and aspects of supplier screening apart from business relevanceNo public disclosure on supplier development process, corrective action plan and capacity building	Biodiversity <ul style="list-style-type: none">No disclosure on biodiversity risk assessment, policy or commitment on no-deforestationNo disclosure on policy endorsement, policy or commitments aspects, scope of commitment apart from own operationsNo disclosure on management plans for biodiversity exposure and assessment	Human Capital Management <ul style="list-style-type: none">No disclosure on amount spent per FTE on training and development, breakdown of data, employee development program's business and quantitative impactNo public disclosure on human capital return on investment metrics, performance appraisal frequency (reported as at least annually)No public data for voluntary employee turnover rate, employee wellbeing trend and metrics

Help in Setting Your Improvement Strategy

Understand key improvement areas and concrete, executable improvement options.

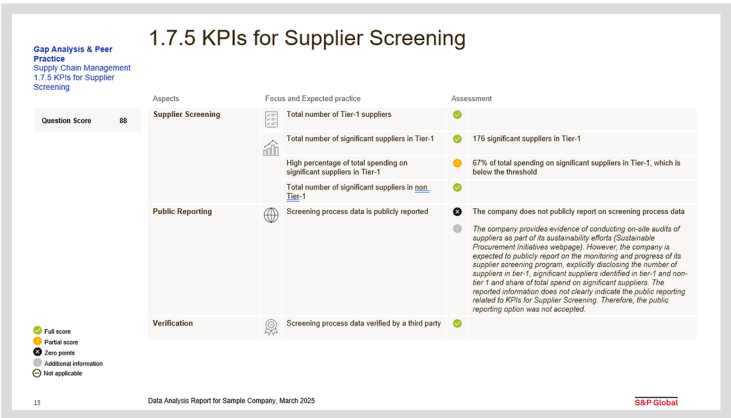
This overview enables a quick identification of the top improvement areas with the highest impact on your sustainability performance and S&P Global ESG Score. For each dimension, the two criteria with the highest weighted gap to the top score are identified and concrete action items are provided for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

Data Analysis Report

Question-level Analysis of Your Industry Position

Understand your company's performance over time and against your industry.

The question performance overview provides a trend analysis of the question score and the score distribution in your industry represented as a whole. The provided question rationale explains how CSA practice expects this area to add business benefit for your company.



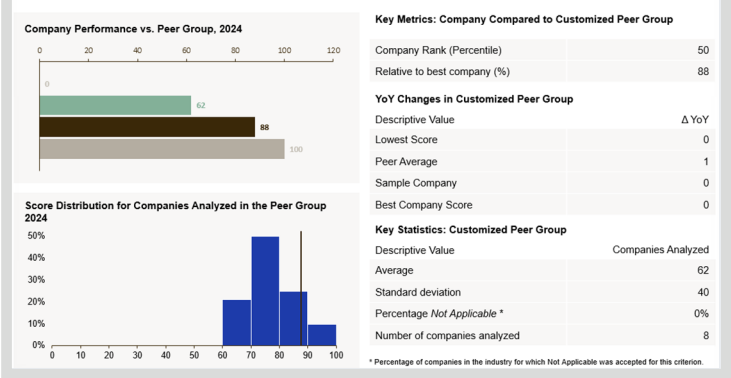
Question-level Gap Analysis: Understand Your Strengths and Weaknesses

An item-by-item review of your assessment results for the selected questions.

Icons provide a quick visualization of strengths and areas for improvement. When evaluating a question CSA practice typically applies one or more of the following assessment types: disclosure, (public) availability of documents, data coverage, trend/ performance, awareness, and third-party verification.

Areas where the information provided was not sufficient for full points will be highlighted.

Sample Company's Performance vs. Customized Peer Group



Question-level Overview

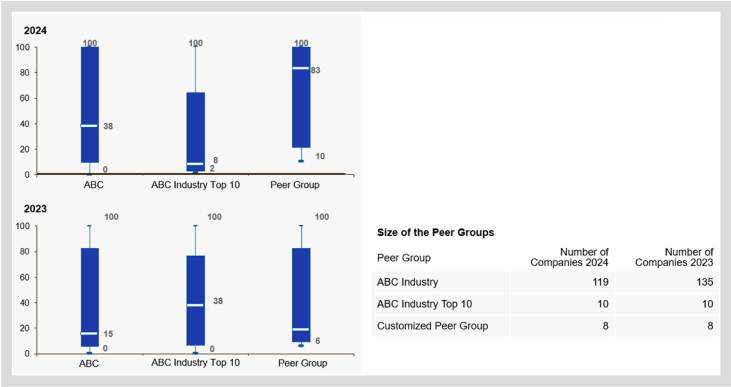
Your relative position to your peers for each question and the impact this question has on your total score.

Detailed insight for your selected questions includes:

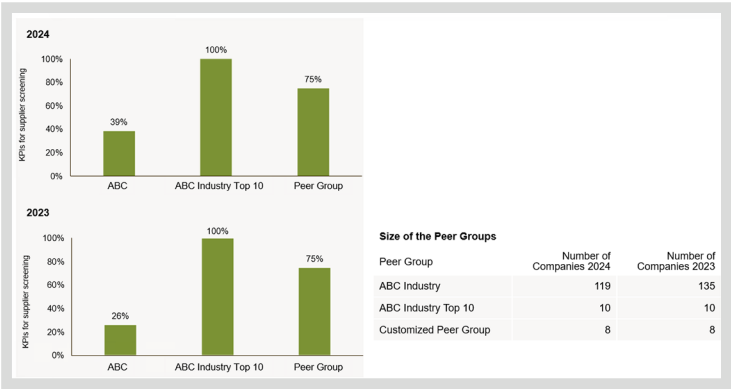
Benchmarking of your score against, your industry, the best-scoring company, and your selected peer group.

- Effective year-on-year change.
- Your relative distance to best-in-class.
- Your company's question-level percentile ranking.

Examples of Data-point-Level Analysis



Example of Data-Point Level Statistics



Example of Data-Point Answering Behavior Analysis

Data-point Level Statistics

This report enables you to debate your case internally showing statistics derived from your peer group and top performers.

Compare your company metrics and indicators with your industry, industry top performers and your selected peer groups. Illustration of the statistical information using a box-plot chart with whiskers (median, 1st and 3rd quartiles, min and max values).

This analysis is typically provided for all data points with quantitative data within a question. Where available, the data can be provided for multiple years to illustrate industry trends.

Data-point Level Answering Behavior

Insight into industry and peer group reporting behavior and transparency.

Easy-to-use visualization of differences in reporting and transparency (as applicable) between industry, industry's top performers and your peer group. Typically, higher transparency levels result in higher sustainability scores. This benchmarking information can support you in making your case for the (public) reporting of certain data or increased transparency on company procedures and guidelines.

DAR and Service Options

The DAR is available throughout the year for all the questions covered in the company's CSA.

The minimum order size is CSA Performance Outline report and DAR for three questions. Please refer to the table below for more details and feel free to contact us to identify the solution that best meets your needs.

Service	Deliverable	Components	Delivery Specifications
Data Analysis Report (DAR)	Report Approx. 40 pages	<ul style="list-style-type: none">– CSA Performance Outline Report with high-level overview of the CSA results.	CSA Performance Outline
	Report Approx. 15 pages per question	<ul style="list-style-type: none">– 1-hour workshop to define the content of the analysis.	Score and data analysis per question*
		<ul style="list-style-type: none">– Data Analysis Report:<ul style="list-style-type: none">– Score and Data Analysis.<ul style="list-style-type: none">• In-depth quantitative analysis and descriptive information on data-points.• Statistical analysis of industry trends and quantitative answers of peer companies.• Benchmark against selected peer groups.– Gap Analysis.<ul style="list-style-type: none">• Detailed gap analysis on question-level.• Peer practice examples (where available).	Gap analysis per criterion.

* Minimum order of 3 questions.

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>.