

CSA Performance Outline Report

Sample Company, June 2025



S&P Global

Important Note

This sample report features only some sample slides for illustration of the content of the Performance Outline Report.

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:
 - Mid-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.

Report Specifications

- 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**

The Corporate Sustainability Assessment (CSA)

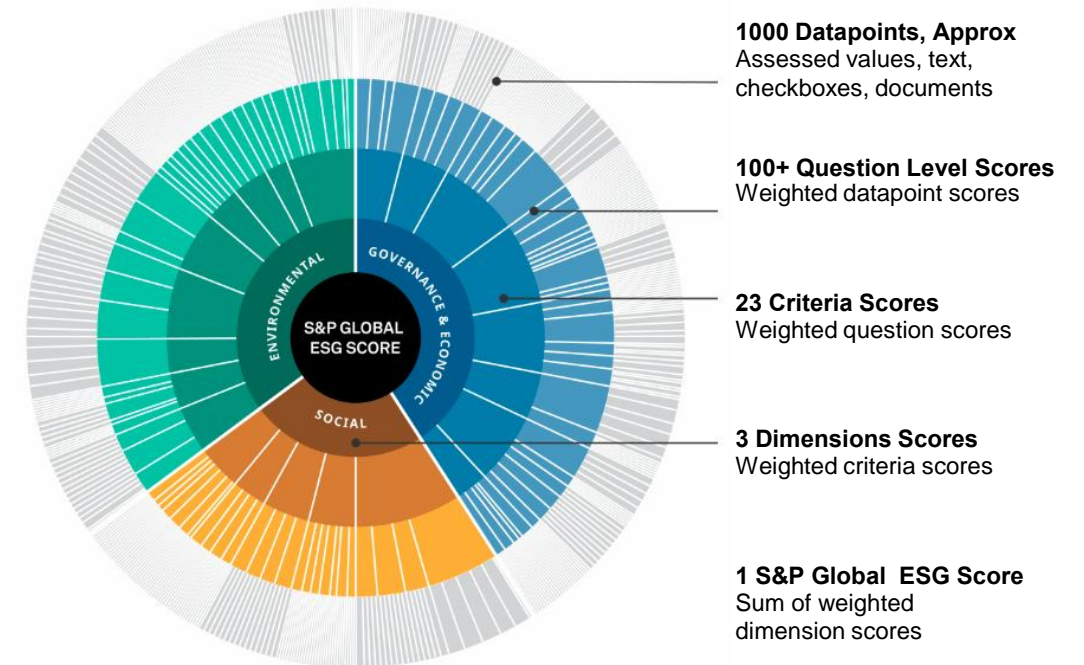
The Corporate Sustainability Assessment (CSA) is an annual evaluation of companies' sustainability practices. This year, S&P Global is inviting **over 12,000 companies**. The CSA focuses on criteria that are both **industry-specific and financially material** and has been doing so since 1999.

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 Sustainability'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 Best-in-class Indices**. CSA scores are used in numerous other S&P Dow Jones indices including the Dow Jones Best-in-class Indices 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 **S&P Global CSA Score** (ranging from 0-100). 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.



CSA Performance Outline Report

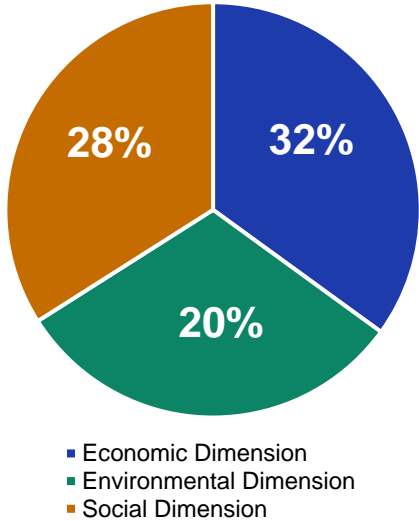
4	<u>The S&P Global Corporate Sustainability Assessment (CSA)</u> Short presentation of the CSA and industry synopsis
8	<u>Company Overall Performance</u> Company performance in terms of total and dimension scores, over the last four years, and compared with industry peers. Impact of controversial issues on the score.
15	<u>Criteria Overview</u> Performance of the company at criterion level, highlighting the major gaps in terms of score.
19	<u>Use of Scores and Data</u> The results of the S&P Global CSA serve a wide range stakeholders and applications ranging from indices to asset management and company benchmarking. CSA results are not only an important resource to the financial community, but also to employees, customers and critical NGOs.

The CSA Addresses Material ESG Factors Systematically

Driving Forces in the Sample Industry

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.

Dimension and Criteria Sample Industry	Weight
Social Dimension	28
Labor Practices	3
Human Rights	3
Human Capital Management	4
Occupational Health & Safety	6
Customer Relations	4
Privacy Protection	2



Dimension and Criteria Sample Industry	Weight
Economic Dimension	32
Corporate Governance	7
Materiality	3
Risk & Crisis Management	4
Business Ethics	4
Policy Influence	2
Supply Chain Management	4
Tax Strategy	2
Information Security/ Cybersecurity & System Availability	2
Innovation Management	4

Dimension and Criteria Sample Industry	Weight
Environmental Dimension	20
Environmental Policy & Management	6
Product Stewardship	7
Biodiversity	2
Climate Strategy	5

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Sample Company Sustainability Performance Overview

Total CSA Scores in Sample Industry

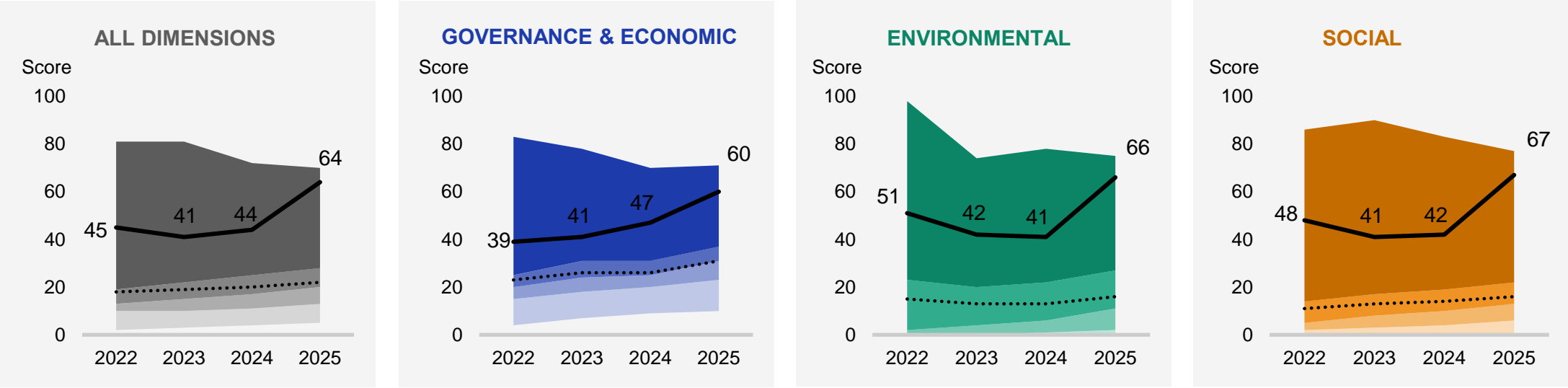
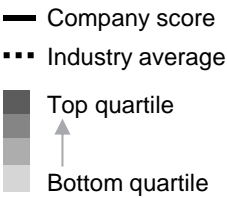
Company	Score	Y-o-Y
Applesauce Inc	70	+3
Bruschetta PLC.	70	+5
Coffee Holdings Co.	70	0
Dumplings Financials Ltd	66	+3
Falafel Bank	66	+1
Guacamole Transport Ltd.	64	-8
Sample Company	64	+20
Hummus Technology Corporation	63	+1
Lasagna Automotives	62	-1
Enchilada S.p.A	60	+1

Overview

Sample Company has demonstrated consistent improvements since 2023, achieving a 20-point increase in overall sustainability performance year over year.

At the Dimension level, the company has achieved the highest score in the *Social Dimension* (+25 points), contributing 30 out of 45 possible points to the Total Score. Likewise, the company has recorded a 25-point increase in the *Environmental Dimension* after gaining 18 points and above in six out of seven criteria. By comparison, the company has made progress in the *Governance & Economic Dimension* (+13 points), with scores increasing in 10 out of 11 criteria. Out of these increases, the company further achieved a score of 100 points in *Transparency & Reporting* (+12 points). As a result, a gap equivalent 16.0 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](#).



Key Developments

Governance & Economic Dimension

Sample Company illustrates a gradual increase over the last four years in the *Governance & Economic Dimension* (39-41-47-60).

Attributed to the company’s 13-point dimension score increase were improvements shown in 10 criteria assessed, with over 20 points gained in *Innovation Management* (+27 points), *Risk & Crisis Management* (+24 points), *Information Security* (+24 points) and *Supply Chain Management* (+22 points). Moreover, the company has achieved 100 points in *Transparency & Reporting* (+12 points).

While also improving in *Corporate Governance* (+6 points), the company has yet to close a gap of 3.2 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

From the three dimensions assessed, Sample Company has achieved the highest score in the *Environmental Dimension* (51-42-41-66).

Progress was made in six criteria assessed, highlighting greater score improvements in *Environmental Policy & Management* (+48 points) and *Water* (+45 points). Furthermore, the company has now scored 28 points in *Biodiversity* following its disclosure of a biodiversity commitment and risk assessment.

However, a score reduction was recorded in *Energy* (-3 points), which was partly attributed to the recent methodology change introducing the new question, Water Efficiency Management Programs. Overall, a dimension gap of 5.1 potential points remains to positively impact the Total Score.

Social Dimension

Sample Company, compared to its previous score increase, has achieved a notable year-over-year improvement in the *Social Dimension* (48-41-42-67).

Scores increased in all criteria assessed, with the company gaining the highest number of additional points in *Customer Relations* (+78 points). As a result, a gap equivalent to 14.9 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 5.2 points in *Human Capital Management* (+5 points), specifically due to reportedly conducting no annual employee survey.

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.	Sample Company	Hummus Technology Corporation	Lasagna Automotives	Enchilada S.p.A
Total CSA Score	70	70	70	66	66	64	64	63	62	60
Governance & Economic Dimension	71	64	67	56	58	61	60	61	66	57
Business Ethics	74	64	70	49	53	46	51	70	88	81
Corporate Governance	66	40	58	81	66	81	64	72	53	57
Information Security	65	84	65	72	67	65	52	80	70	50
Innovation Management	79	45	64	67	65	62	37	40	16	44
Materiality	75	69	62	72	92	86	67	73	65	81
Policy Influence	56	64	64	88	58	65	4	70	24	16
Product Quality & Recall Management	100	95	87	25	29	39	98	95	98	48
Risk & Crisis Management	53	65	46	16	53	31	69	28	77	43
Supply Chain Management	59	68	74	48	29	61	67	39	58	50
Tax Strategy	53	71	71	21	100	29	21	40	85	68
Transparency & Reporting	100	100	90	70	88	100	100	38	88	75
Environmental Dimension	72	69	58	60	72	62	66	60	59	54
Biodiversity	12	9	23	0	16	0	28	0	24	38
Climate Strategy	89	76	57	76	89	82	71	82	58	36
Energy	90	95	85	90	100	82	77	74	60	57
Environmental Policy & Management	93	74	71	49	90	85	72 *	84	72	57
Product Stewardship	54	67	56	44	43	16	66	25	63	84
Waste & Pollutants	78	78	66	78	67	71	74	69	80	74
Water	75	80	45	70	90	85	75	70	50	50
Social Dimension	68	75	77	76	70	68	67	65	61	64
Community Relations	81	70	83	52	85	53	71 *	84	0	17
Customer Relations	71	82	89	90	70	57	78	60	77	72
Human Capital Management	60	82	79	71	63	79	57	43	68	63
Human Rights	81	66	77	82	58	74	63	57	78	100
Labor Practices	78	74	56	92	69	81	54	67	82	88
Occupational Health & Safety	49	61	62	79	70	72	75 *	87	85	83

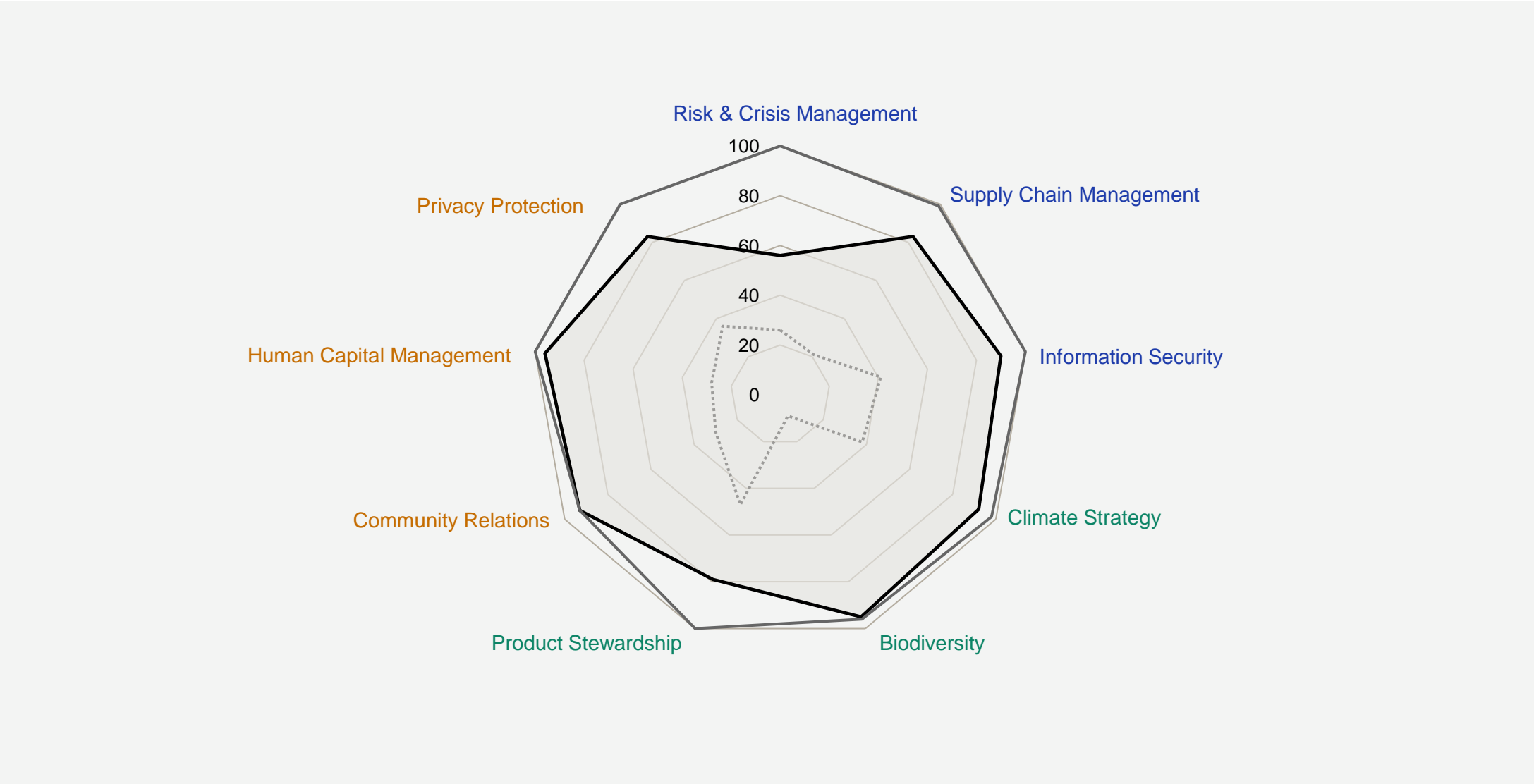
* Revised after announcement of 2025 CSA Scores

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

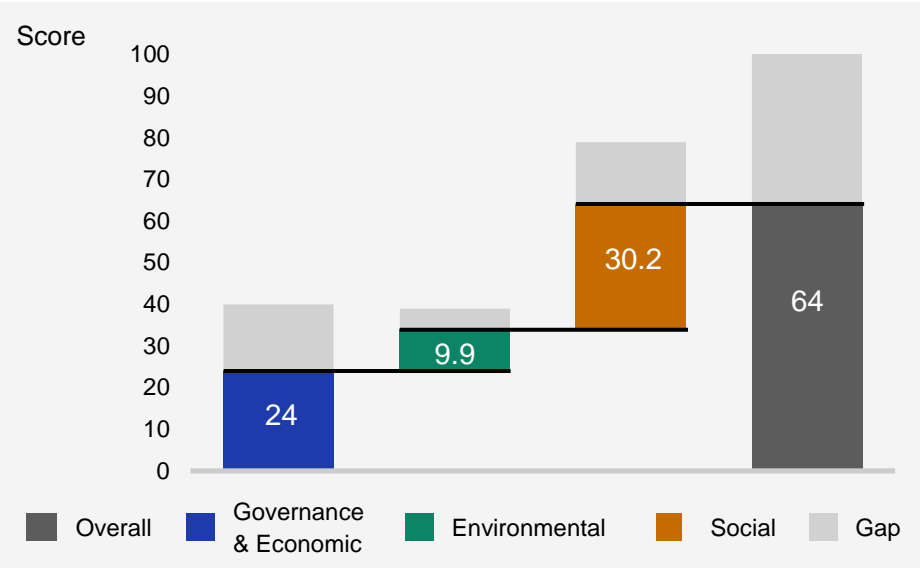


Impact and Contributions on Total Score

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. Product Quality & Recall Management
- 3. Water

Top 3 Challenges

- 1. Human Capital Management
- 2. Corporate Governance
- 3. Business Ethics

* 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	40	-16.0
Corporate Governance	64	9	-3.2
Business Ethics	51	6	-2.9
Policy Influence	4	2	-1.9
Innovation Management	37	3	-1.9
Supply Chain Management	67	5	-1.7
Tax Strategy	21	2	-1.6
Information Security	52	2	-1.0
Risk & Crisis Management	69	3	-0.9
Materiality	67	2	-0.7
Product Quality & Recall Management	98	4	-0.1
Transparency & Reporting	100	2	0.0
Environmental Dimension	66	15	-5.1
Biodiversity	28	2	-1.4
Climate Strategy	71	4	-1.2
Product Stewardship	66	2	-0.7
Environmental Policy & Management	72 *	2	-0.6
Energy	77	2	-0.5
Waste & Pollutants	74	2	-0.5
Water	75	1	-0.3
Social Dimension	67	45	-14.9
Human Capital Management	57	12	-5.2
Community Relations	71 *	9	-2.6
Labor Practices	54	5	-2.3
Customer Relations	78	10	-2.2
Occupational Health & Safety	75 *	6	-1.5
Human Rights	63	3	-1.1

Top Two Areas For Improvement for each Dimension

	GOVERNANCE & ECONOMIC	ENVIRONMENTAL	SOCIAL
Impact if all gaps are closed:	10.5	1.4	9.9
Impact if all the gaps in the top 2 areas are closed:	4.8	1.1	4.4
	<div><p>Corporate Governance</p><ul style="list-style-type: none">• High number of members on the board and low share of independent directors• The chairperson is not an independent non-executive director• No disclosure on independent assessment of board performance, board members' election and restricted mandates• No public disclosure on predefined financial and relative financial metrics for performance-based variable compensation of the CEO</div> <div><p>Supply Chain Management</p><ul style="list-style-type: none">• No public disclosure on supplier code of conduct for environmental issues and anti-competitiveness• No public disclosure on business relevance and methodology for suppliers' screening• No disclosure on number of suppliers assessed with substantial negative impacts, corrective action plans and third-party verification</div>	<div><p>Environmental Policy & Management Systems</p><ul style="list-style-type: none">• No public disclosure on roles and responsibilities for implementing environmental management policy• No public disclosure on due-diligence of acquisitions/mergers comprising an environmental audit within the scope of corporate environmental requirements• Scope of EMS verification does not cover all operations</div> <div><p>Waste</p><ul style="list-style-type: none">• The decreasing trend of total waste disposed is below the expected threshold. Further, the company is not positioned in the top quintile of its industry• No disclosure on incentives for contractors for recovering and recycling building materials</div>	<div><p>Human Capital Development</p><ul style="list-style-type: none">• No clear description on employee development program objective, quantitative impact of its business benefits and employee participation• The trend of HCROI increase over the period of last four years is below the expected threshold</div> <div><p>Talent Attraction & Retention</p><ul style="list-style-type: none">• No disclosure on long-term incentive programs for employees below the senior management level• No public disclosure on part-time working options, childcare facilities or contributions and paid family or care leave beyond parental leave• The trend of employee engagement is below the expected threshold. Further, no disclosure on employee metrics - happiness and stress. Further, the data coverage for employees responding to the survey is low</div>

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

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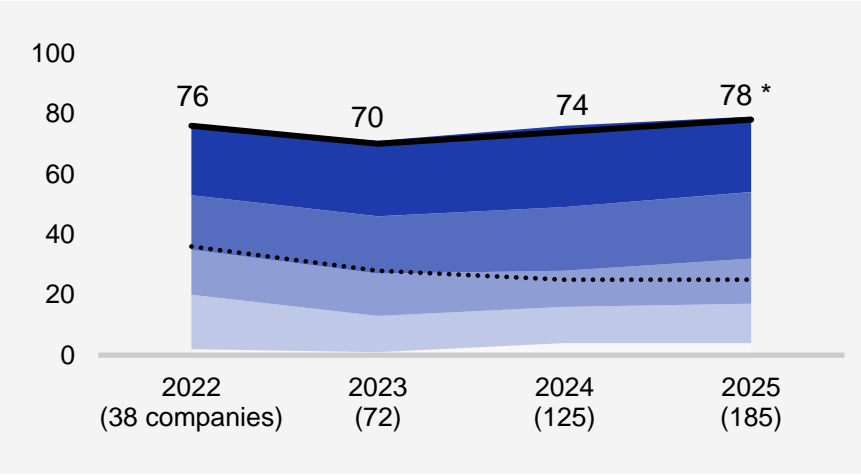
Governance & Economic Dimension Overview

Dimension Level Scores 2025

Company	Score	Y-o-Y
Applesauce Inc	79	+7
Sample Company	78	+4
Bruschetta PLC.	78	+2
Coffee Holdings Co.	73	+8
Dumplings Financials Ltd.	72	+6
Enchilada S.p.A	72	+3
Falafel Bank	70	-2
Guacamole Transport Ltd.	68	+7
Hummus Technology Corporation	67	+21
Lasagna Automotives	67	+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.

Dimension Score 2022–2025: Company vs. Industry



— Company score
... Industry average
■ Top quartile
■ Bottom quartile

Criteria Level Scores

Dimension and Criteria	Weight	Score	Y-o-Y	Quartile
Governance & Economic Dimension	35	78 *	+4	●●●●
Corporate Governance	8	49	+9	●●●●
Materiality	2	94	+17	●●●●
Risk & Crisis Management	4	67	0	●●●●
Business Ethics #	5	94	-1	●●●●
Policy Influence	2	82	+8	●●●●
Supply Chain Management	6	94	+4	●●●●
Tax Strategy	2	63	+4	●●●●
Information Security/ Cybersecurity & System Availability	2	85 *	+15	●●●●
Innovation Management	4	100	0	●●●●

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	DJSI World Industry Average	Best Score	Relative to Best Company	Effective Change [#]
1.2.5	Corporate Governance	Board Gender Diversity	1	0	17	100	0%	-4
3.6.2	Customer Relation	Customer Satisfaction Measurement	1	35	79	100	35%	-47
3.5.5	Occupational Health & Safety	Lost-Time Injury Frequency Rate (LTIFR) - Contractors	1	10	60	100	10%	-11
2.2.4	Climate Strategy	Volatile Organic Compounds Emissions	1	30	69	100	30%	-5
3.5.3	Occupational Health & Safety	Fatalities	2	60	90	100	60%	-33

Top 5 Questions with the Highest Weighted Gap: Major Gap Description

Dimension	Criterion	Question	Score	Major Gap Description
1.2.5	Corporate Governance	Board Gender Diversity	0	There is only one female director on the board of 10 directors, representing only 10% of total share of women on the board
3.6.2	Customer Relationship Management	Customer Satisfaction Measurement	35	The percentage of satisfied respondents is less than 90%. Further, the company has not achieved its annual target of percentage of satisfied respondents, and the coverage is less than 80%
3.5.5	Occupational Health & Safety	Lost-Time Injury Frequency Rate (LTIFR) - Contractors	10	The company has registered an increasing trend of LTIFR contractors. Further, the average contractors' LTIFR for the past three/four fiscal years is above the threshold
2.2.4	Climate Strategy	Volatile Organic Compounds Emissions	30	The company has registered an increasing trend of normalized direct Volatile Organic Compounds (VOC) emissions. Further, the company has not achieved its annual target
3.5.3	Occupational Health & Safety	Fatalities	60	The company has one fatality for both employees and contractors

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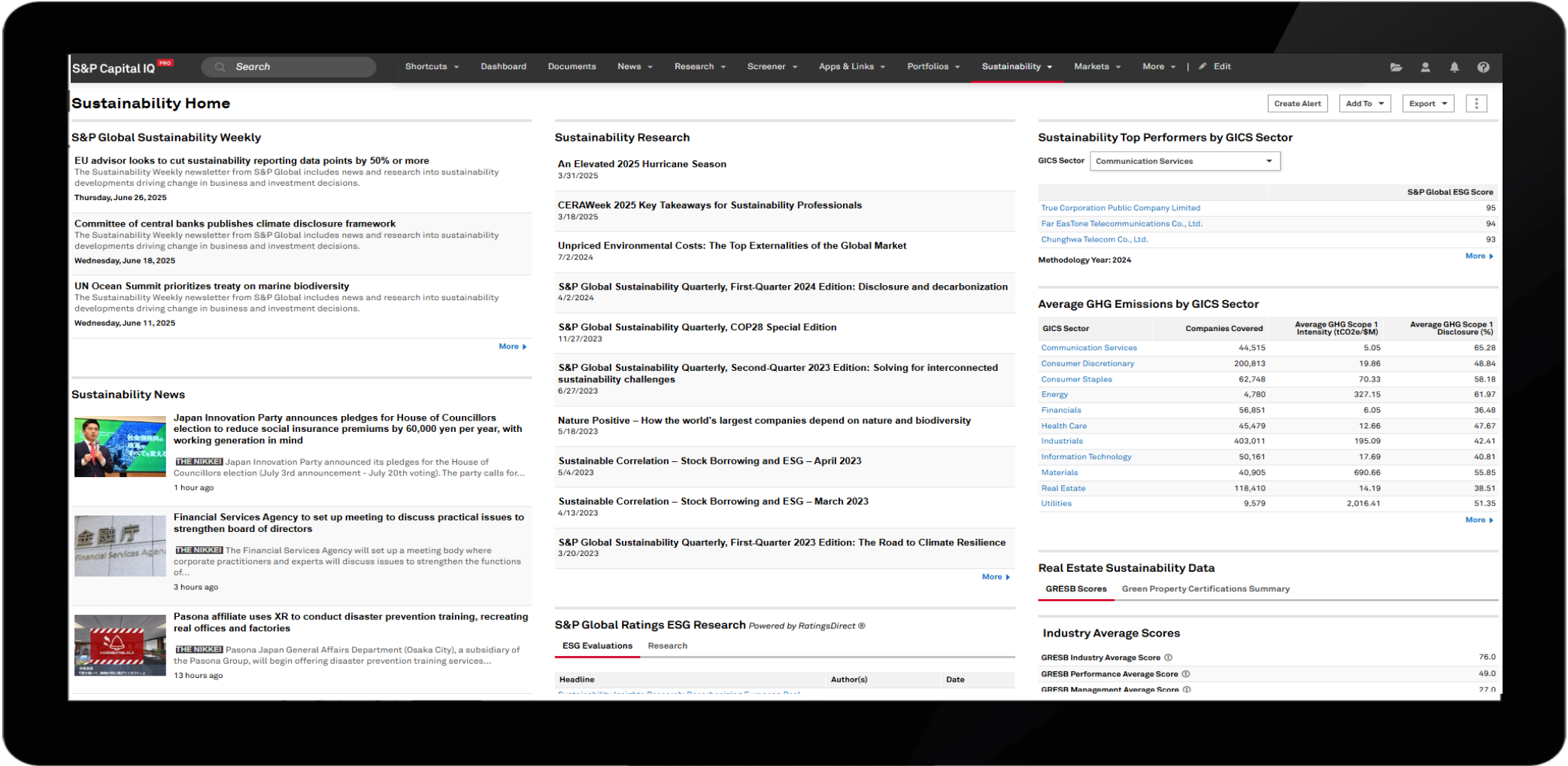
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S&P Global Market Intelligence: Capital IQ Platform

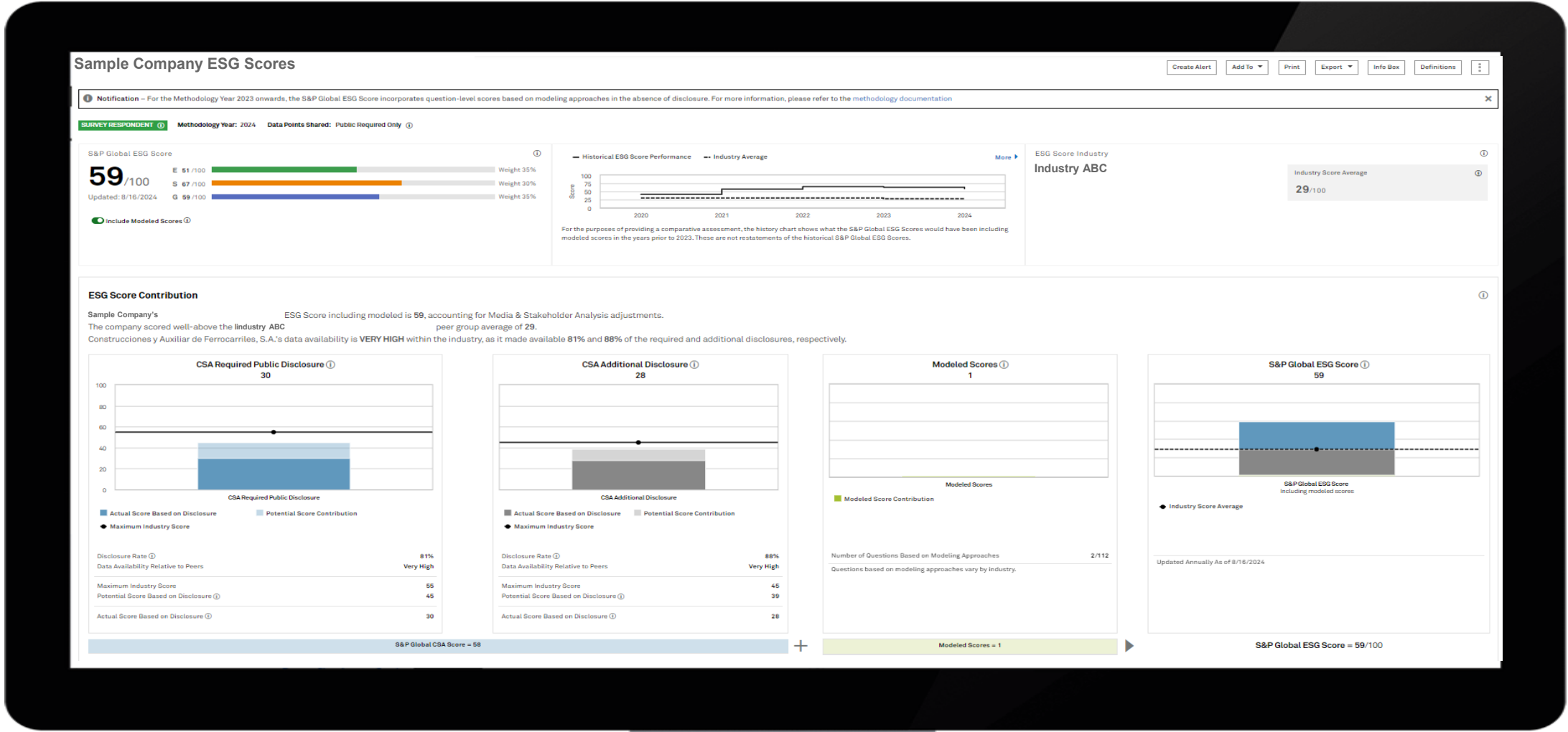
S&P Capital IQ Platform

Combining essential ESG data intelligence with financial and industry data, research and news, alongside vivid data visualization and analytical features, the S&P Capital IQ Platform provides integrated insights to get ahead in the transition to a low carbon, sustainable and equitable future.

Source:
<https://www.capitaliq.spglobal.cn/web/client?auth=inherit#sustainability/sustainabilityHome>



Sample Company ESG Scores Overview and Disclosure Analysis



Source: S&P Global 2025

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