

# Thematic Data Analysis Sample Report on Supply Chain Management

## Important Note

- This sample report includes selected datasets and questions for illustrative purposes in the analysis section.
- This sample report is based on CSA methodology for 2024.

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# Supply Chain Management

## Relevance for the society

Today, companies are challenged to minimize costs and delivery times to meet customer demands while boosting profitability. However, adapting to global demands presents the potential risks of compromising product quality or raising environmental or social costs. On the other hand, consumers' purchasing decisions increasingly reflect whether products align with their environmental and social values. This trend is particularly driven by the physical climate risks affecting supply chains, especially in highly exposed countries such as India, Bangladesh, Pakistan, and Vietnam. Moreover, sourcing materials from conflict-affected and high-risk areas raises ethical concerns, necessitating alignment with responsible coalitions such as the Conflict-Free Sourcing Initiative (CSFI). To address these challenges, developing inclusive and responsible supply chains that prioritize sustainability and ethical sourcing practices is a crucial business strategy. This is expected to enhance reputation and build trust with consumers who are increasingly prioritizing social responsibility, combining cost efficiency with a commitment to environmental and social values.

## Relevance for the business

In an increasingly globalized world, companies outsourcing production, services, or business processes lead companies to further outsource corporate responsibilities and reputational risks. This shift necessitates new strategies for managing associated risks and opportunities, which differ from traditional in-house practices. Many companies face climate risks from purchased goods and services, impacting their sustainability transition plans. An analysis by S&P Global on the European apparel industry indicates that current regulatory frameworks have not significantly reduced the industry's environmental footprint or imposed material financial costs, as there is no carbon tax applicable to apparel companies amid the complexities in quantifying Scope 3 emissions.<sup>1</sup> For companies to effectively manage similar challenges, due diligence surrounding supply chain sustainability, supplier ESG commitments, and relevant key performance indicators are essential. Finalized in May 2024, one regulatory standard that EU member states are adopting into national legislation is the Corporate Sustainability Due Diligence Directive (CSDDD), which requires companies to monitor adverse human rights and environmental risks throughout their global value chains, improve risk management, and increase resiliency.

## Relevance for the capital market

Investors are increasingly recognizing the critical importance of supply chain risk management and the potential negative consequences of failing to address these risks effectively. As the largest source of pressure on companies, investors demand enhanced sustainability within supply chains to mitigate risks and ensure long-term financial growth. In response, companies are adopting sustainability principles that not only aim to lower supply chain risk profiles but also reduce reputational risks associated with their management practices. An important aspect of this shift is the growing emphasis on ESG factors, which are becoming integral to assessing creditworthiness. For instance, according to a report by S&P Global, the rising credit risks faced by chipmakers due to water stress are impacting stakeholders throughout the semiconductor supply chain.<sup>2</sup> Additionally, the increasing trend of trade protectionism complicates supply chain dynamics, necessitating robust risk management strategies. By prioritizing sustainability and transparency, companies can better align with and meet investor expectations while safeguarding their operational integrity and stakeholder interests.

Data compiled December 20, 2024.  
<sup>1</sup>[Sustainability insights on the European apparel sector's environmental footprint.](#)  
<sup>2</sup>[Sustainability insights on the potential credit risk within the chipmaking industry.](#)  
Sources: CSA 2024; S&P Global Sustainable1; S&P Global Ratings.

# Supply Chain Management in the CSA

## CSA 2024 Methodology

The basis of the analysis is the S&P Global 2024 Corporate Sustainability Assessment (CSA) which evaluated around 3'000 companies on various E, S, and G parameters, including 7 supply chain management-related questions. These questions cover topics such as public reporting on supplier code of conduct, implementation of supplier ESG programs, supplier assessments and KPIs for supplier screening, assessment and/or development. The analysis offers insights into the current performance of companies participating in the CSA across 11 industry groups and in 5 geographic locations.

## List of the relevant questions from the Corporate Sustainability Assessment (CSA) 2024 covered in this report:

- 1. Supplier Code of Conduct
- 2. Supplier ESG Programs
- 3. KPIs for Supplier Assessment and/or Development

Source: CSA 2024

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# Data Universe Covered

**Reference universe for this report**

All companies that actively participated in CSA 2024 which are eligible for inclusion in the Dow Jones Sustainability Indices.

## Selected Peer Group

### Industry Top 10 & Customized Peer Group

#### Industry top 10 2024

- Apples Ltd
- Bananas Inc
- Cucumber AG
- Dates Ltd
- Coffe Holdings Co
- Grapefruit NV
- Honey AG
- Simple Company
- Hummus Corporation
- Lasagna Automotives












#### Customized peer group 2024

- Mango Enterprises
- Kiwi Solutions
- Zucchini Innovations
- Olive Ventures
- Quinoa Holdings
- Papaya Technologies
- Radish Dynamics
- Avocado Partners
- Fig Global
- Carrot Collective








# How to Interpret the Icons of the CSA Methodology

## CSA Expected Practice

Assessment Focus	Description of information sought
 <b>Coverage</b>	Appraises the coverage and scope of policies, programs or KPIs
 <b>Performance against benchmark</b>	This aspect refers to the evaluation of a key performance indicators (KPIs) in relation to predefined standards or best practices within the industry.
 <b>Performance against peers</b>	This aspect refers to the evaluation of a key performance indicators (KPIs) against its peers
 <b>Performance against target</b>	Assess if a specified target is achieved
 <b>Performance over the years</b>	This aspect refers to the evaluation of a key performance indicators (KPIs) over three- or four-year's data.
 <b>Assurance</b>	Data or programs or systems verified by an independent third party
 <b>Multiyear data</b>	This aspect refers to the collection of multiyear quantitative data
 <b>Public Documents</b>	Publicly available document supporting company's response
 <b>Transparency</b>	Additional credit will be granted for relevant publicly available evidence
 <b>Comprehensiveness</b>	This aspect refers to the policy or program thoroughly addressing multiple scenarios
 <b>Accountability</b>	This aspect evaluates whether responsibilities are clearly defined

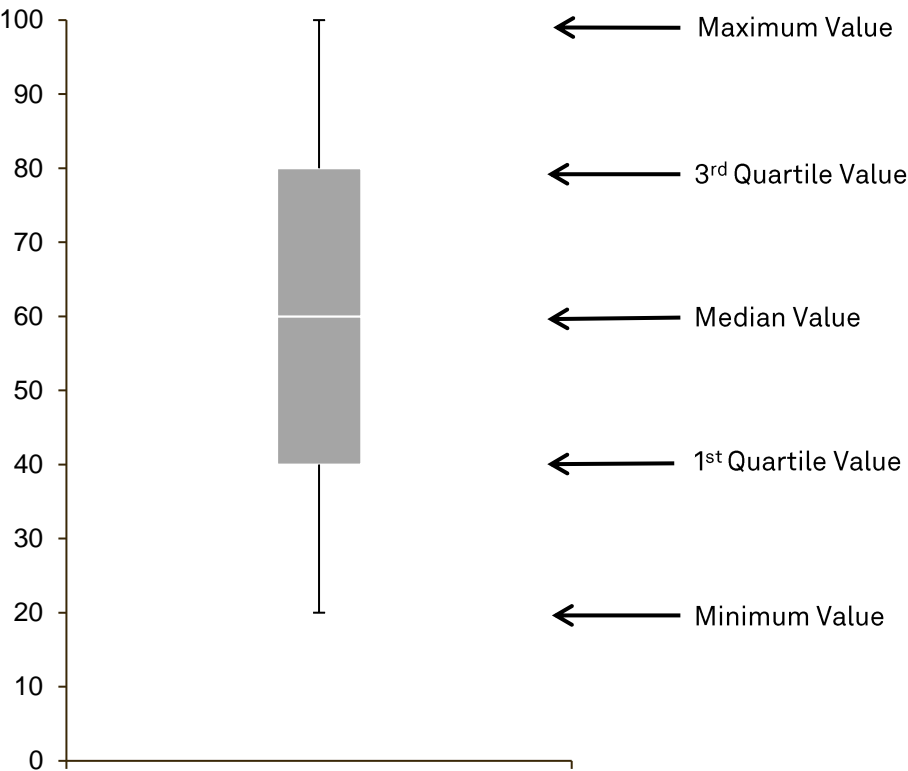
## Gap Analysis

Assessment	Description
 <b>Full score (100)</b>	The company's answer received full points, or public information was found
 <b>Partial score (1 to 99)</b>	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
 <b>Score of zero</b>	The company did not answer the question or the answer did not meet expectations
 <b>Additional information</b>	Additional general or company specific information on the assessment approach and result
 <b>Not applicable</b>	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

Source: CSA

# How to Interpret the Box-and-Whisker Plot

Example of Box-and-Whisker Plot



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# KPIs for Supplier Assessment and/or Development

Tracking supplier assessments is crucial to manage risks and drive responsible improvements





# CSA Expected Practice – KPIs for Supplier Assessment and/or Development (1/2)

Topic rationale, focus and expected practice for the topic explain the context, materiality and data used for the analysis.

## Rationale

The purpose of this question is for companies to disclose the results of the supplier screening process and subsequent assessment and/or development processes. It is important to monitor the coverage and progress of a supplier assessment and/or development program to ensure risks are being managed and that the company is acting responsibly by building capacity within its supply chain.

## Focus and Expected Practice

Aspects	Focus and Expected practice description	
Supplier Assessment		High percentage of unique significant suppliers assessed in the last fiscal year
		Disclosure on number of suppliers assessed with substantial actual/potential negative impacts in the last fiscal year
		High percentage of suppliers with substantial actual/potential negative impacts with agreed corrective action/improvement plan in the last fiscal year
		Annual target set for total number of suppliers assessed via desk assessments/on-site assessments
		Annual target achieved for total number of suppliers assessed via desk assessments/on-site assessments
		Number of suppliers with substantial actual/potential negative impacts that were terminated in the last fiscal year

Source: CSA 2024











# CSA Expected Practice – KPIs for Supplier Assessment and/or Development (2/2)

Topic rationale, focus and expected practice for the topic explain the context, materiality and data used for the analysis.

## Rationale

This question seeks to understand if companies are capturing the number of different suppliers they have, how many are assessed, and how many out of those have been identified as having significant actual/potential negative impacts. From this, the purpose is to ascertain how many of those suppliers are supported to improve their actions and in what ways.

## Focus and Expected Practice

Aspects	Focus and Expected practice description	
Corrective Action Plan Support		High percentage of suppliers assessed with substantial actual/potential negative impacts supported in corrective action plan implementation in the last fiscal year
		
		Annual target set for total number of suppliers supported in corrective action plan implementation
Capacity building programs		Annual target achieved for total number of suppliers supported in corrective action plan implementation
		High percentage of unique significant suppliers in capacity building programs in the last fiscal year
		
Public Reporting		Annual target set for total number of suppliers in capacity building programs
		Annual target achieved for total number of suppliers in capacity building programs
Public Reporting		Data on supplier assessment and development program is publicly reported
Verification		Data on supplier assessment and development program verified by a third party

Source: CSA 2024

# Company XYZ's Performance vs. Customized Peer Group - KPIs for Supplier Assessment and/or Development

The name of the companies included in this peer group is available on page 8 of the report.

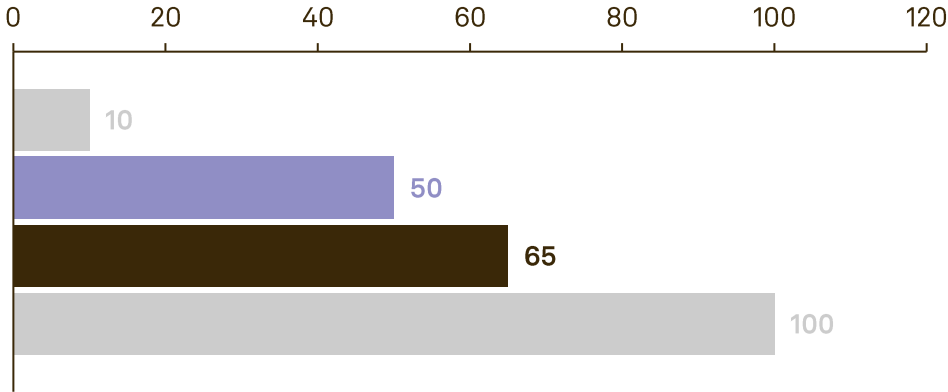
- Lowest Score
- Peer Average
- Company XYZ
- Best Company Score

The histogram shows for each score decile, the frequency in %, i.e. the % of companies in the peer group that score in a certain range, as well as the score of your company.

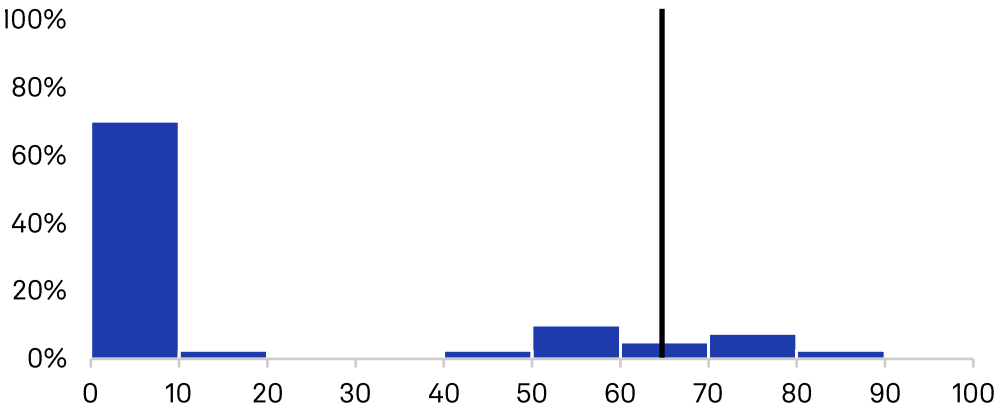
Source: CSA 2024

Company score

Company Performance vs. Peer Group, 2024



Score Distribution for Companies Analyzed in the Peer Group 2024



Key Metrics: Company Compared to Customized Peer Group

Company Rank (Percentile)	79
Relative to best company (%)	65

YoY Changes in Customized Peer Group

Descriptive Value	Δ YoY
Lowest Score	10
Peer Average	20
Company XYZ	10
Best Company Score	0

Key Statistics: Customized Peer Group

Descriptive Value	Companies Analyzed
Average	50
Standard deviation	24
Percentage <i>Not Applicable</i> *	7%
Number of companies analyzed	14

\* Percentage of companies in the industry for which Not Applicable was accepted for this criterion.

# Public Reporting on Supplier Assessment and Development Program

Note: The data analysis does not include companies for which this question has been considered as not applicable.

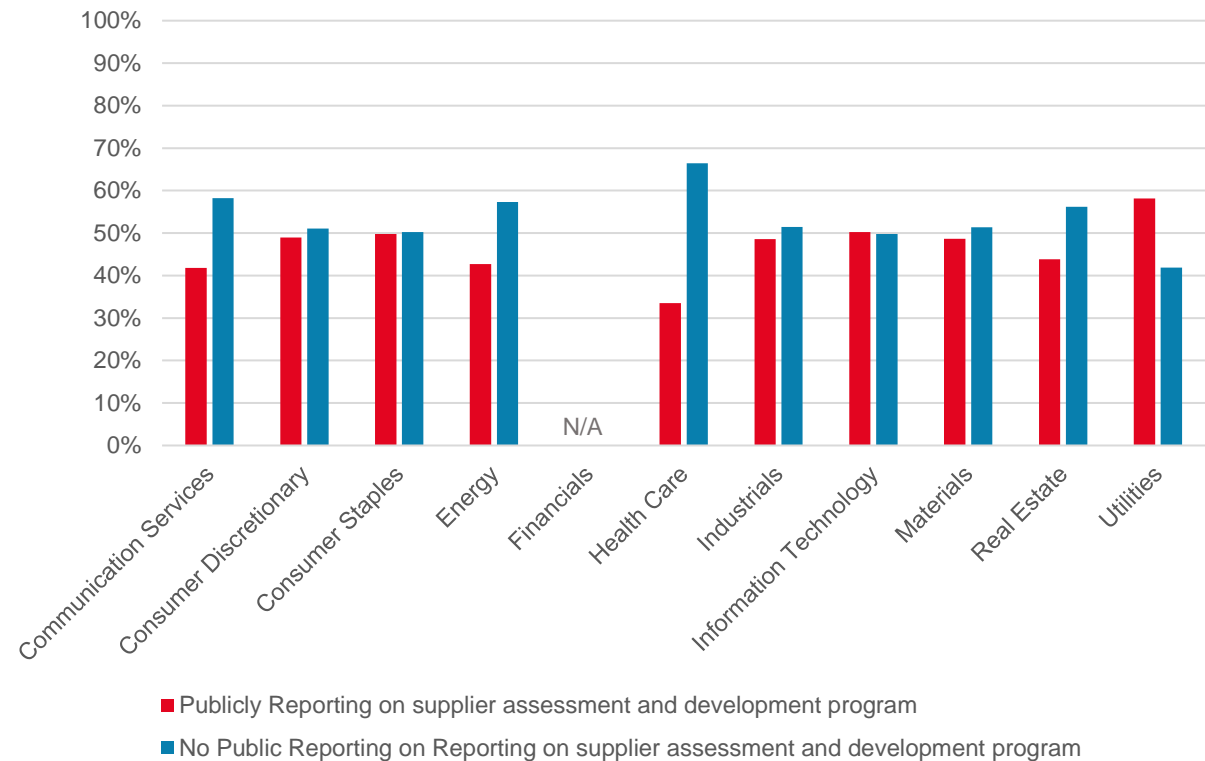
N/A: Question is not applicable to this specific Industry group

Source: CSA 2024

## Description

- At the industry level, no less than 30% of all companies' report having a publicly available coverage and progress of its supplier assessment and development program, with nearly 60% of those in Utilities.
- A majority of companies in 8 out of 10 industries do **not** provide public disclosure on supplier assessment and development program coverage and progress.
- Between 50% to 60% of companies in Communication Services, Energy, and Real Estate industries lack publicly available reporting on this area.
- The Health Care sector reports the **lowest** share, with only 34% of companies disclosing such information, compared to 66% that do not.

Percentage of companies reporting on their coverage and progress of its supplier assessment and development program, by Industry Group



# Public Reporting on Supplier Assessment and Development Program

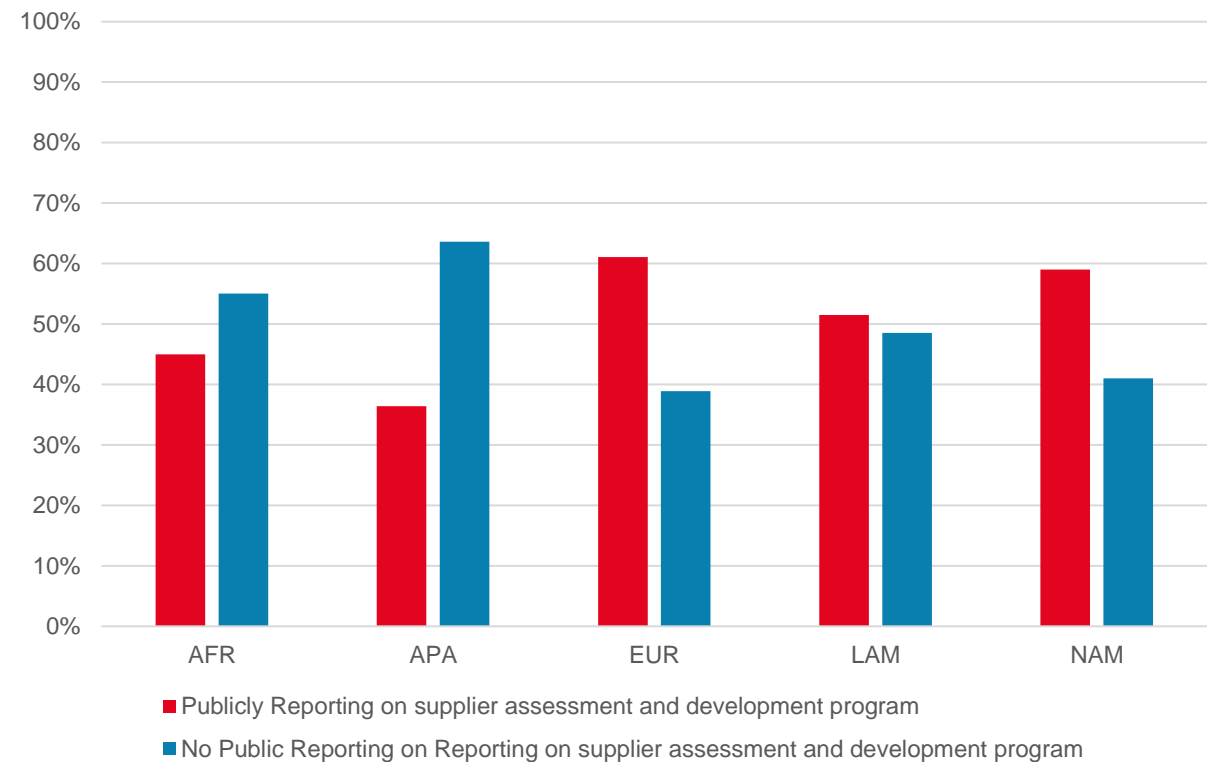
Note: The data analysis does not include companies for which this question has been considered as not applicable.

## Description

- Among the five regions, a higher proportion of companies' report having a publicly available supplier assessment and development program in Europe, Latin America and North America.
- Furthermore, Europe represents the highest share of companies with a supplier assessment and development program (60%).
- By contrast, less than 50% of companies in Africa and Asia-Pacific have a supplier assessment and development program in place for their suppliers.
- Asia-Pacific particularly accounts for the lowest proportion of companies reporting on their supplier assessment and development program (36%) in contrast to those that do not publicly report (64%).

Source: CSA 2024

Percentage of companies reporting on their coverage and progress of its supplier assessment and development program, by Geographical Region



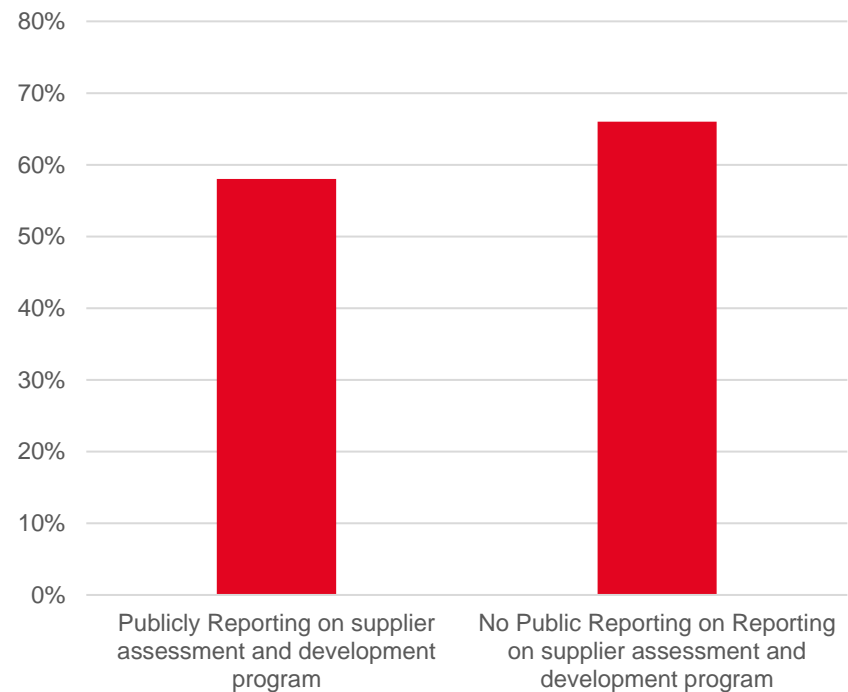
# Public Reporting on Supplier Assessment and Development Program

Note: The data analysis does not include companies for which this question has been considered as not applicable.

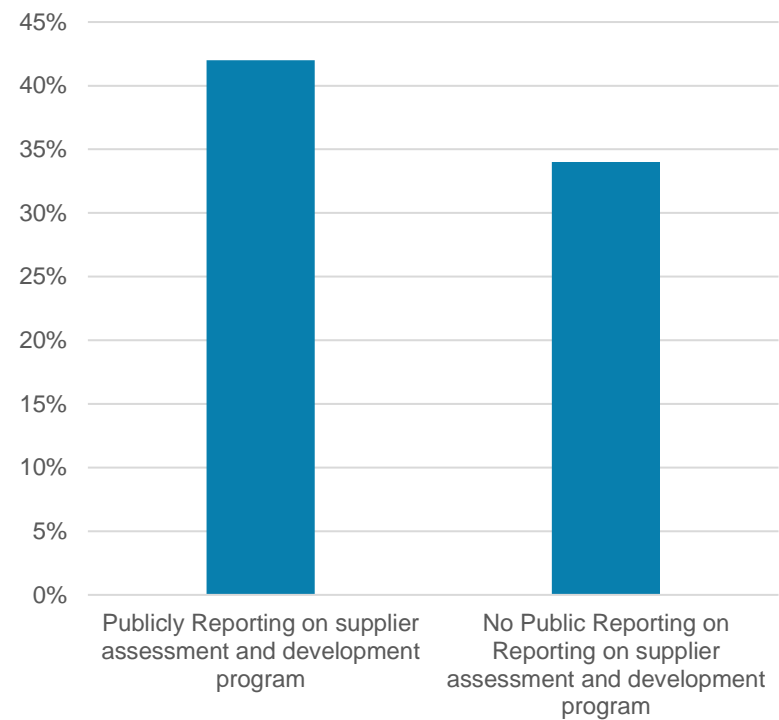
The company's industry and country of reference, as classified by GICS and S&P Global, are in scope.

Total assessed companies in CSA 2024: XXXX

Percentage of companies reporting on their coverage and progress of its supplier assessment and development program, for company' industry



Percentage of companies reporting on their coverage and progress of its supplier assessment and development program, for company' country



Source: CSA 2024



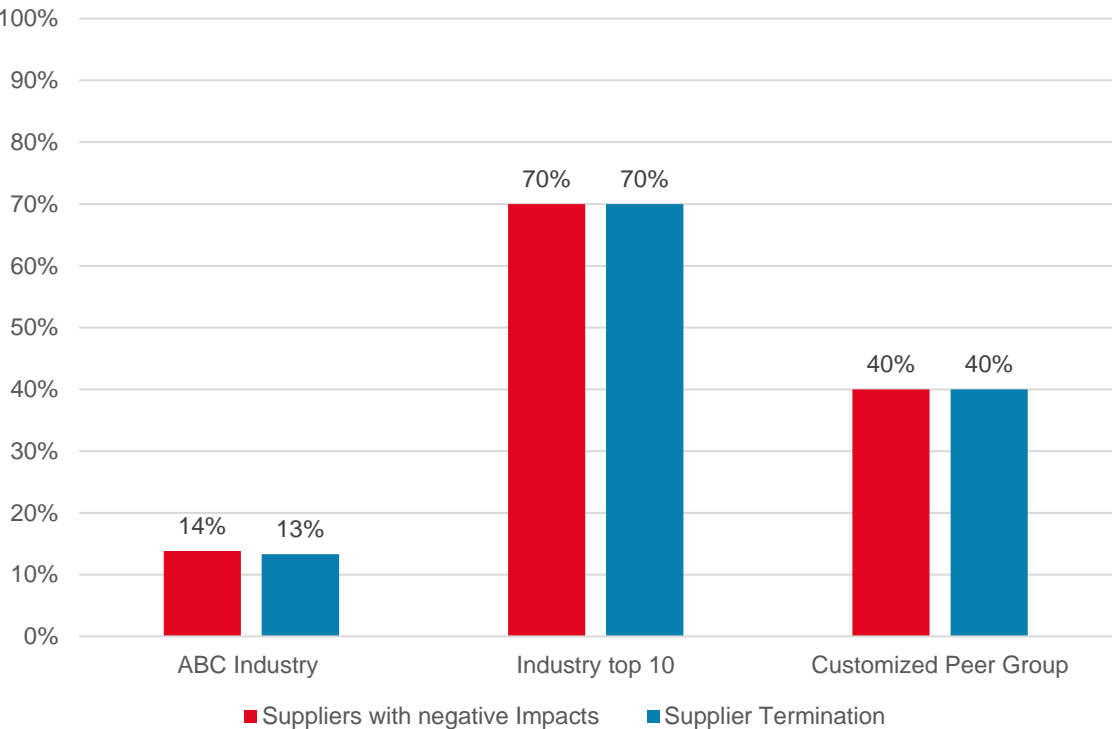
# Breakdown of Supplier Assessment KPIs

Note: The data analysis does not include companies for which this question has been considered as not applicable.

The company's industry of reference, as classified by GICS and S&P Global, are in scope.

Total assessed companies in CSA 2024: XXXX

Percentage of companies monitoring suppliers with substantial actual/potential negative impacts and supplier terminations



Size of the Peer Groups

Peer Group	Number of Companies in 2024
ABC Industry	188
Industry Top 10	10
Customized Peer Group	10

Source: CSA 2024

# Breakdown of Supplier Assessment KPIs

Note: The data analysis does not include companies for which this question has been considered as not applicable.

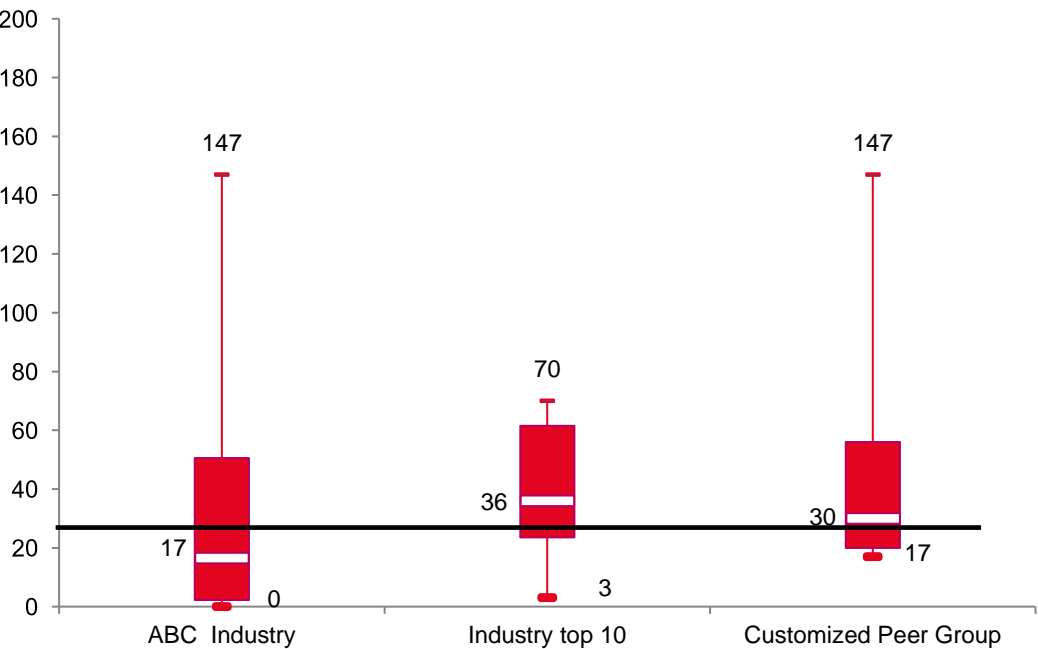
The company's industry of reference, as classified by GICS and S&P Global, are in scope.

Total assessed companies in CSA 2024: XXXX

- Company's Performance
- Maximum Value
- Quartile 1, Median Value & Quartile 3
- Minimum Value

Source: CSA 2024

Number of suppliers implementing corrective action plans



Size of the Peer Groups






Peer Group	Number of Companies in 2024
ABC Industry	188
Industry Top 10	10
Customized Peer Group	10

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CSA Gap Analysis – KPIs for Supplier Assessment and/or Development (1/3)

Question Score: X






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

KPIs for Supplier Assessment and/or Development











Aspects	Focus and Expected practice description		Assessment	
Supplier Assessment		High percentage of unique significant suppliers assessed in the last fiscal year		22.4% of unique significant suppliers assessed in the last fiscal year
		Disclosure on number of suppliers assessed with substantial actual/potential negative impacts in the last fiscal year		
		High percentage of suppliers with substantial actual/potential negative impacts with agreed corrective action/improvement plan in the last fiscal year		100% of suppliers with substantial actual/potential negative impacts with agreed corrective action/improvement plan in the last fiscal year
		Annual target set for total number of suppliers assessed via desk assessments/on-site assessments		The company has not set an annual target for the total number of suppliers assessed via desk assessments/on-site assessments
		Annual target achieved for total number of suppliers assessed via desk assessments/on-site assessments		<i>The company reports information on number of suppliers assessed via desk assessments/on-site assessments (Sustainability Report, page 112). However, the company does not report any future target for increasing the number of assessments. Therefore, the company's response was not accepted.</i>
		Number of suppliers with substantial actual/potential negative impacts that were terminated in the last fiscal year		

# CSA Gap Analysis – KPIs for Supplier Assessment and/or Development (2/3)

Question Score: X

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

## KPIs for Supplier Assessment and/or Development





Aspects	Focus and Expected practice description		Assessment	
Corrective Action Plan Support		High percentage of suppliers assessed with substantial actual/potential negative impacts supported in corrective action plan implementation in the last fiscal year		100% of suppliers assessed with substantial actual/potential negative impacts supported in corrective action plan implementation in the last fiscal year
				
		Annual target set for total number of suppliers supported in corrective action plan implementation		The company has not set annual target set for the total number of suppliers supported in corrective action plan implementation
		Annual target achieved for total number of suppliers supported in corrective action plan implementation		
Capacity building programs		High percentage of unique significant suppliers in capacity building programs in the last fiscal year		10% of significant suppliers in capacity-building programs, which is below the threshold
				
		Annual target set for total number of suppliers in capacity building programs		The company has not set an annual target for total number of suppliers in capacity building programs
		Annual target achieved for total number of suppliers in capacity building programs		








# CSA Gap Analysis – KPIs for Supplier Assessment and/or Development (2/3)

Question Score: X

## KPIs for Supplier Assessment and/or Development

Aspects	Focus and Expected practice description		Assessment	
Public Reporting		Data on supplier assessment and development program is publicly reported		
Verification		Data on supplier assessment and development program verified by a third party		Supplier assessment and development program are not verified by a third party

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

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