

Thematic Data Analysis Report (T-DAR)

A focused ESG data analysis for companies with very delineated analytical needs, which offers a detailed insight into a material ESG topic to benchmark your company's performance on the subject.



Thematic Data Analysis Report (T-DAR) Overview

The Thematic Data Analysis Report (T-DAR) is available as a stand-alone service for companies that have participated in the S&P Global Corporate Sustainability Assessment (CSA). The T-DAR is designed 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. The report is built in a way, that it is possible to include an analysis of the company's performance on the topic based on the CSA scores and data as well as to benchmark the execution against a selected peer group of companies.

This service is designed to support management decisions and to better understand the sustainability performance of the outlined peer groups included in the analysis.

The analysis is defined by the featured topic. The level of detail and depth of the report by the customer.

What do you get?

The service consists of a report in presentation format that provides comprehensive analysis, which includes following:

- General theme overview and relevance of the topic for the stakeholders and company performance.
- Data analysis of the topic at industry, region and country levels.
- Benchmarking of the company performance on data-point level versus peers in the industry and in the countries of reference.
- Rationale and expected practices with respect to the CSA for the relevant aspects and gap-analysis.
- Benchmarking of the company performance on data-point level versus a selected peer group with descriptive statistics.

Who benefits from this service?

Companies looking to understand and improve their relative performance in a specific material sustainability topic, deemed as relevant for the capital market and the broader society.

The T-DAR is a benchmarking tool that supports management decisions on the continuous improvement of sustainability practices in key topics by providing insights into the performance of the reference industry, region, and selected peer groups.

How do you benefit?

Obtain focused, objective information and statistical evidence to:

- Gain insight into your key strengths and weaknesses in specific material sustainability topics.
- Advance key sustainability issues within your organization.
- Develop a targeted roadmap to gain and progress in key areas.
- Allocate your sustainability resources more efficiently.

T-DAR Product

The T-DAR is a report on a specific sustainability topic built to deliver a comprehensive analysis that supports strategic decision-making.

The report provides a topic overview of the theme and the materiality of the subject for various stakeholders and for the company. It includes insights on how the topic is addressed in the Corporate Sustainability Assessment (CSA), along with the rationale and expected practices. Using data collected through the CSA and other proprietary datasets, the report offers a deep dive into the topic, including analysis at both industry and country levels.

In addition to this foundational analysis, the T-DAR includes benchmarking of the company's performance at the data-point level against industry peers and relevant country averages. A clear, easy-to-read gap analysis table highlights strengths and weaknesses relative to CSA expected practices.

To further enrich the insights, the report also provides benchmarking against a selected peer group defined by the customer, complemented by descriptive statistics on peer companies' scores.

General theme overview: Relevance of the topic for the stakeholders and company performance

Understanding the relevance of the theme for the society, company, and capital market.

	Relevance for the society	Relevance for the business	Relevance for the capital market
	<p>Many stakeholders including consumers and investors raised their expectations towards companies for respecting human rights. Though, the Universal Declaration of Human Rights (UDHR) is a milestone document in the history of human rights, there has been a requirement for a more sophisticated structure to check for the actual implementation of human rights within the companies. Grave human rights violations by companies ending in tragic incidents affecting society and environment made it clear that corporate accountability and remediation are complex issues, as numerous challenges and obstacles exist when it comes to the implementation of the UN Guiding Principles on Business and Human Rights. New legislation, the physical impact of climate change, geopolitical frictions as well as the emergence of new technologies force companies to move human rights risk management up in the agenda.</p>	<p>Companies are expected to have an active commitment to respect human rights. This means avoid causing or contributing to adverse human rights impacts, address such impacts when they occur and prevent or mitigate adverse human rights impacts from own operations and from products or services by business relationships. The approach to identify and manage human rights risks across the value chain and business partners should include a statement of policy commitment, a due diligence process, a process for remediation and a high level of transparency. Businesses that effectively protect and apply human rights naturally build their brand as more successful and support the general societies' prosperity essential for the growth of a company. A sound management approach towards human rights might affect the risk profile of a company through a lower level of controversies and related financial implications.</p>	<p>Investors might identify positive impacts of a good practice in terms of human rights management by companies in the form of a better risk profile and growth potential. Good human rights practice in the form of a commitment, risk identification process, mitigation and a remediation process might indicate a better management of the risks, and a possibly lower frequency of costly controversial events. In general, good practice in human rights enhances reputation of a company and strengthens its licence to operate, enhancing the access to markets. This also results in improved staff morale, leading to higher motivation, productivity, and the ability to attract and retain the best employees. A weak human rights management might become an exclusion factor from investment portfolios. Companies involved in activities perceived to be linked to human rights risks might fall into exclusion screenings.</p>
Sources:	<ul style="list-style-type: none">• CSA• Business and Human Rights: Towards a Decade of Global Implementation, S&P Global February 2021• Human Rights Translated - A Business Reference Guide ; UN Global Compact		

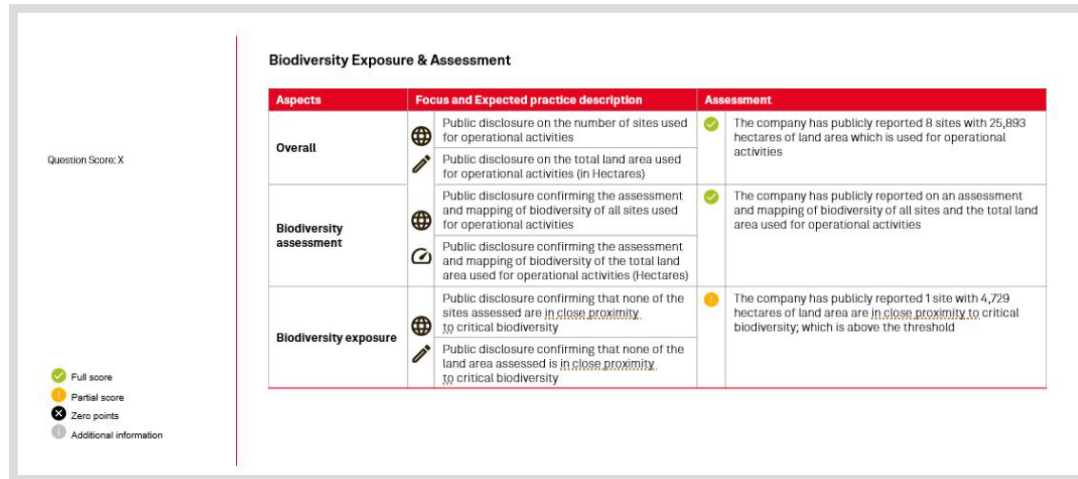
Explaining how the CSA Methodology approaches the theme

CSA 2024 Methodology	List of the relevant questions from the Corporate Sustainability Assessment (CSA) 2024 covered in this report:
<p>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 5 biodiversity-related questions. These questions cover topics such as the implementation of risk management processes addressing biodiversity-related risks, policy or commitment to biodiversity within operations and supply chains, assessment of potential exposure to critical biodiversity, and mitigation actions to ensure risks are managed. The analysis offers insights into the current biodiversity performance of companies participating in the CSA across 11 industry groups and in 5 geographic locations.</p>	<ol style="list-style-type: none">1. Biodiversity Risk Assessment2. Biodiversity Commitment3. Biodiversity Exposure & Assessment
Source: CSA	

Rationale, Expected Practice, and Gap Analysis

The report presents the rationale and expected practices for each relevant aspect, based on the CSA methodology. To understand your strengths and weaknesses, a detailed question-level gap analysis highlights company performance using visual indicators across key areas such as disclosure, document availability, data coverage, trends, awareness, and third-party verification.

Complementary services: the T-DAR can be bought as stand-alone or in combination with other services based on the CSA.

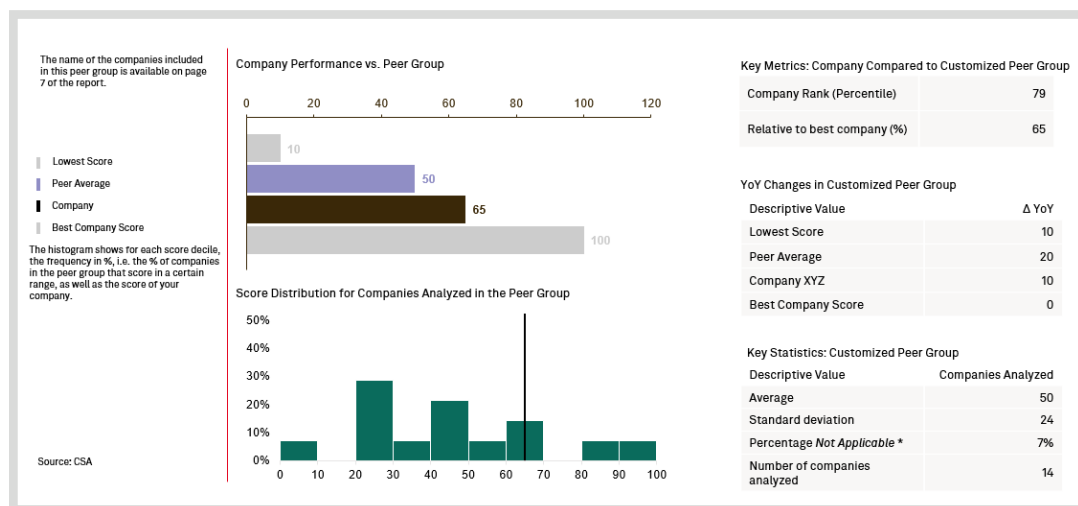


Benchmarking of the company performance on data-point level versus a selected peer group

Insight into industry, geography, and peer group reporting behavior and transparency.

Easy-to-use visualization of differences in reporting and transparency (as applicable) between industry, country, and your peer group. 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.

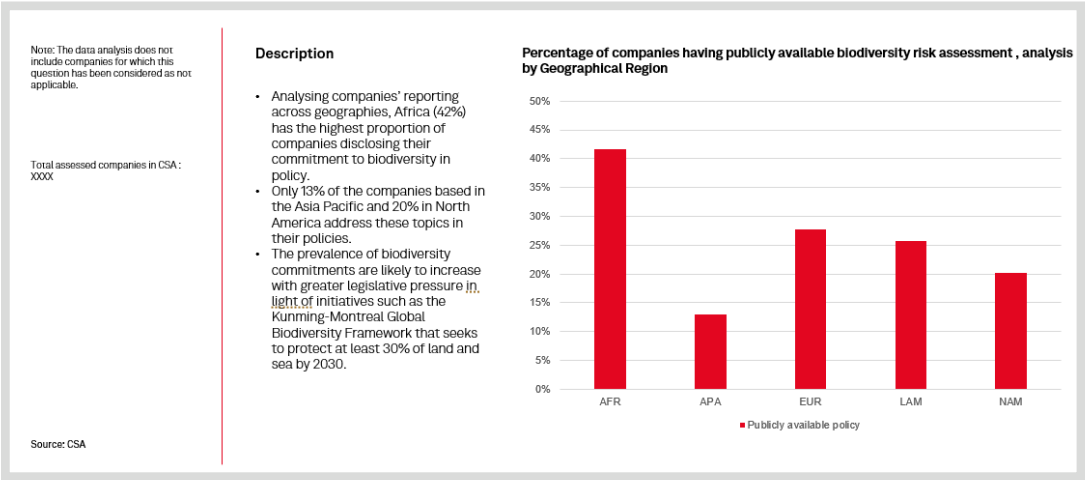
Descriptive statistics on scores of peer companies: your relative position to your peers for each question included in the report.



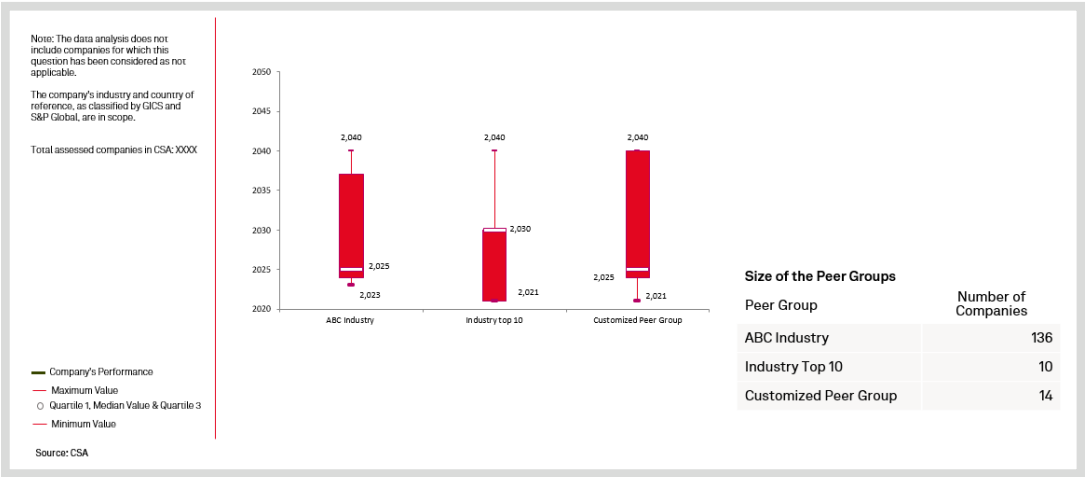
To learn more, visit spglobal.com/esg/csa/esg-benchmarking

Data analysis of the topic at industry, region and country level

Insight into industry and regional reporting behavior in the form of easy-to-use visualizations including descriptive information to highlight certain patterns readable from the charts.



Clear visualizations based on statistics derived from the datasets to better understand your positioning within the different reference groups and compare your company metrics and indicators within your industry and geography. Depending on the datapoint the statistical information is illustrated with a chart. The company performance is described and illustrated in the charts where appropriate.



Thematic Data Analysis Report (T-DAR) Debriefing Call (Available on request)

Presentation and discussion of the results of the Thematic Data Analysis Report (T-DAR).

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