



Sustainable1

# Thematic Data Analysis Sample Report on Biodiversity

S&P Global

Company Name  
Month Year

## 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.

Contents

XX	<b>Topic Overview and S&amp;P Global Corporate Sustainability Assessment (CSA)</b> Relevance for the society, company and capital market
XX	<b>Data Universe and Guidance</b> Scope of the analysis and how to read charts and symbols
XX	<b>Data Analysis at Industry and Country Level</b> Detailed data analysis by industry group and geography to understand how the topic is addressed Benchmarking of the company performance on data-point level versus peers in the industry and in the countries of reference
XX	<b>Company Performance on the Topic based on the CSA practice</b> Performance of the company on the specific topic, highlighting the major gaps in terms of score with respect to the CSA practice
XX	<b>Contact Information</b>

# Biodiversity

- Sources:
- CSA 2024
  - How the world’s largest companies depend on nature and biodiversity; S&P Global May 2023
  - How TNFD’s new core metrics can help corporations and investors measure nature impacts and dependency; S&P Global May 2023

## Relevance for the society

Biodiversity plays a pivotal role in sustaining our well-being and economic stability through the provisioning of ecosystem services. Resources such as wood, groundwater, and plant fibres are the foundation of our livelihoods and industries. Our natural environment acts as a regulatory powerhouse, facilitating pollination, carbon sequestration, erosion control, and protection against floods and storms. These services are essential for maintaining the productivity of our societies but are at risk of overexploitation. The boundaries of nature must be considered to prevent potential collapse of ecosystems, which would have significant consequences for human communities, businesses, and economies. Recognizing this, the Taskforce on Nature-related Financial Disclosures (TNFD) framework is emerging, requiring companies to assess and disclose their impact on biodiversity. This includes understanding their operations and supply chains in relation to key biodiversity areas and protected zones. Companies must consider their dependencies on nature and work collaboratively with stakeholders to ensure mutually beneficial outcomes. Biodiversity is a societal imperative, underpinning our survival, prosperity, and sustainable future.

## Relevance for the business

Biodiversity is increasingly relevant for businesses, driven by a shift towards corporate responsibility and sustainable practices. Companies are not only expected to halt the decline of nature but actively enhance it. This commitment to biodiversity involves considering dependencies and risks, engaging stakeholders, conducting risk assessments, and disclosing priority areas and mitigation strategies. Setting targets for long-term net positive impact on the environment is essential. Eighty-five percent of companies in the S&P Global 1200 have significant dependencies on nature within their direct operations. Recognizing and managing these dependencies effectively can help businesses mitigate legal, regulatory, reputational, and market risks associated with environmental issues. Moreover, adept biodiversity management can improve a company's risk profile, enhancing its reputation and promoting growth. As consumers and investors prioritize sustainability, businesses that demonstrate a strong commitment to biodiversity are better positioned to thrive in a changing economic landscape.

## Relevance for the capital market

Biodiversity holds increasing relevance for capital markets as investors seek to manage nature and biodiversity-related risks within their portfolios. Historically, the global economy has benefited from natural capital without fully accounting for the costs. However, now 55% of global GDP relies significantly on natural assets and ecosystem services, even as ecosystems' ability to provide these services declines. The EU's Sustainable Finance Disclosure Regulation (SFDR) mandates disclosure by financial market participants and advisers regarding their investments in companies with operations near biodiversity-sensitive areas. This regulation reflects a growing awareness of the impact of business activities on biodiversity. Actively mitigating biodiversity-related risks not only safeguards investments but also enhances a company's resilience in the face of changing natural capital. This, in turn, strengthens a company's reputation and fosters growth. Moreover, embracing nature-positive investments offers an opportunity for capital markets to support businesses that contribute to biodiversity enhancement, aligning financial interests with environmental sustainability.

# Biodiversity 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 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.

Source: CSA 2024

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

- 1. Biodiversity Risk Assessment
- 2. Biodiversity Commitment
- 3. Biodiversity Exposure & Assessment

Contents

---

XX	<b>Topic Overview and S&amp;P Global Corporate Sustainability Assessment (CSA)</b> Relevance for the society, company and capital market
XX	<b>Data Universe and Guidance</b> Scope of the analysis and how to read charts and symbols
XX	<b>Data Analysis</b> Detailed data analysis by industry group and geography to understand how the topic is addressed Benchmarking of the company performance on data-point level versus peers in the industry and in the countries of reference
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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 Best-in-Class Indices.

## Selected Peer Groups

### 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

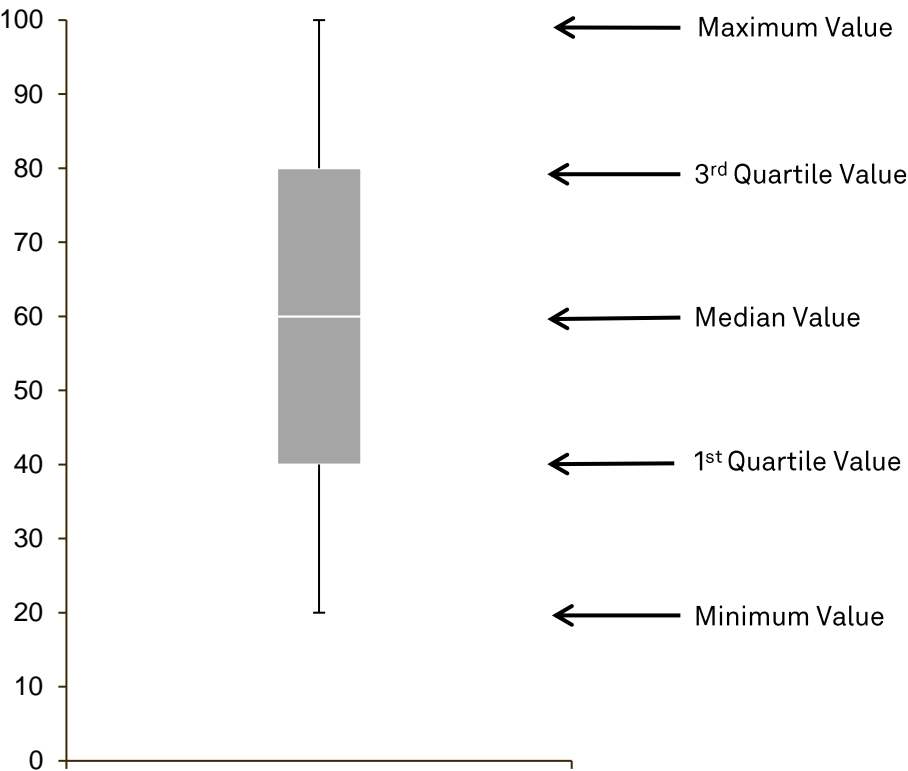
## Gap Analysis

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



Contents

XX	<b>Topic Overview and S&amp;P Global Corporate Sustainability Assessment (CSA)</b> Relevance for the society, company and capital market
XX	<b>Data Universe and Guidance</b> Scope of the analysis and how to read charts and symbols
XX	<b>Data Analysis</b> Detailed data analysis by industry group and geography to understand how the topic is addressed Benchmarking of the company performance on data-point level versus peers in the industry and in the countries of reference
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# Biodiversity Risk Assessment

Ensuring Biodiversity Protection through Regular Site Assessments and Management Plans



# CSA Expected Practice – Biodiversity Risk Assessment (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 to determine to what extent companies are taking inventory of biodiversity risks. Biodiversity forms the foundation for all of life. Businesses have long utilized nature’s resources without having to pay a full price for the privilege. The externalities of these actions have brought the planet to a turning point—either continue elevated levels of dependency and impacts on nature or follow a path towards a more holistic approach. The world—humans, businesses, economies—face a risk of collapse if we continue to exceed nature’s boundaries. The only foreseeable option asking businesses to deeply consider their relationship with nature and work collaboratively with stakeholders to achieve mutually beneficial outcomes.

## Focus and Expected Practice

Aspects	Focus and Expected practice description	
Process Description		The company has described the processes used for identifying and assessing dependency- and impact-related biodiversity risks covering the following aspects:
		• Use of location-specific approach
		• References to methodologies or frameworks used for assessment
		• Integrated into multi-disciplinary company-wide risk management processes
		• Dependency-related biodiversity risks considered in risk assessment
		• Impact-related biodiversity risks considered in risk assessment
		Public reporting on the steps of biodiversity risk assessment process

Source: CSA 2024





CSA Expected Practice – Biodiversity Risk Assessment (2/2)

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

Rationale (Continued)

This question focuses on the ability of companies to recognize the importance of biodiversity and related risks and opportunities. This includes identifying risks to alleviate pressure on ecosystems while still working within the parameters of business operations. The risk assessment should then be used to inform a company-wide risk management process, ideally through a location-specific approach. This question also asks for a high level of industry collaboration with external stakeholders—to create meaningful processes; operate sustainably within upstream and downstream activities; and transform existing systems.

Focus and Expected Practice

Aspects	Focus and Expected practice description	
Scope of the assessment		The scope of the biodiversity risk assessment includes:
		• Own operations
		• Adjacent areas to own operations
		• Upstream activities
		Public reporting on the scope of biodiversity risk assessment
Risks identified		The company has publicly reported on any of the following:
		
		• Biodiversity-related risks identified
		• No biodiversity-related risks

Source: CSA 2024

# Company XYZ's Performance vs. Customized Peer Group - Biodiversity Risk Assessment

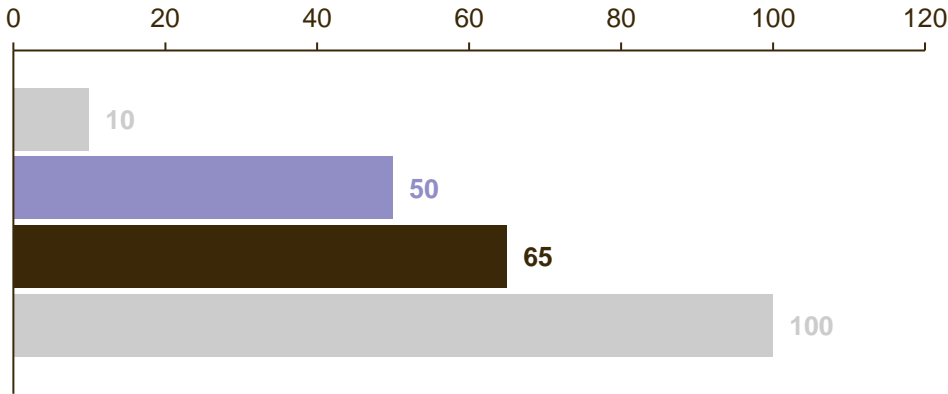
The name of the companies included in this peer group is available on page 8 of the report.

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

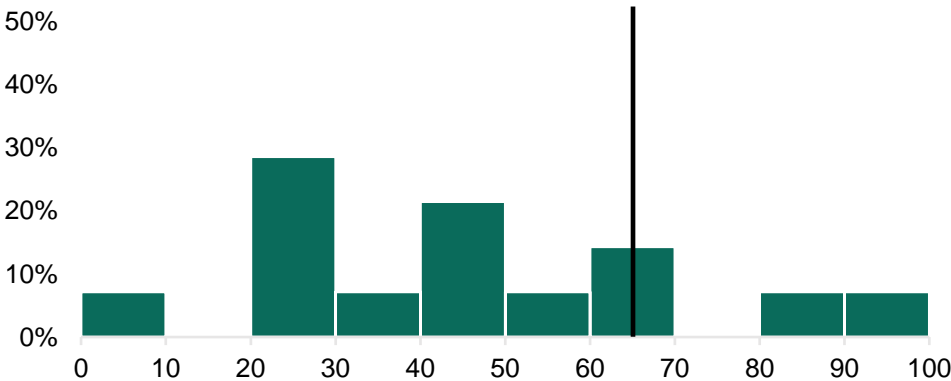
The histogram shows for each score decile, the frequency in %, i.e. the % of companies in the peer group that score in a certain range, as well as the score of your company.

Source: CSA 2024

Company 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 Commitment to Biodiversity Risk Assessment

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

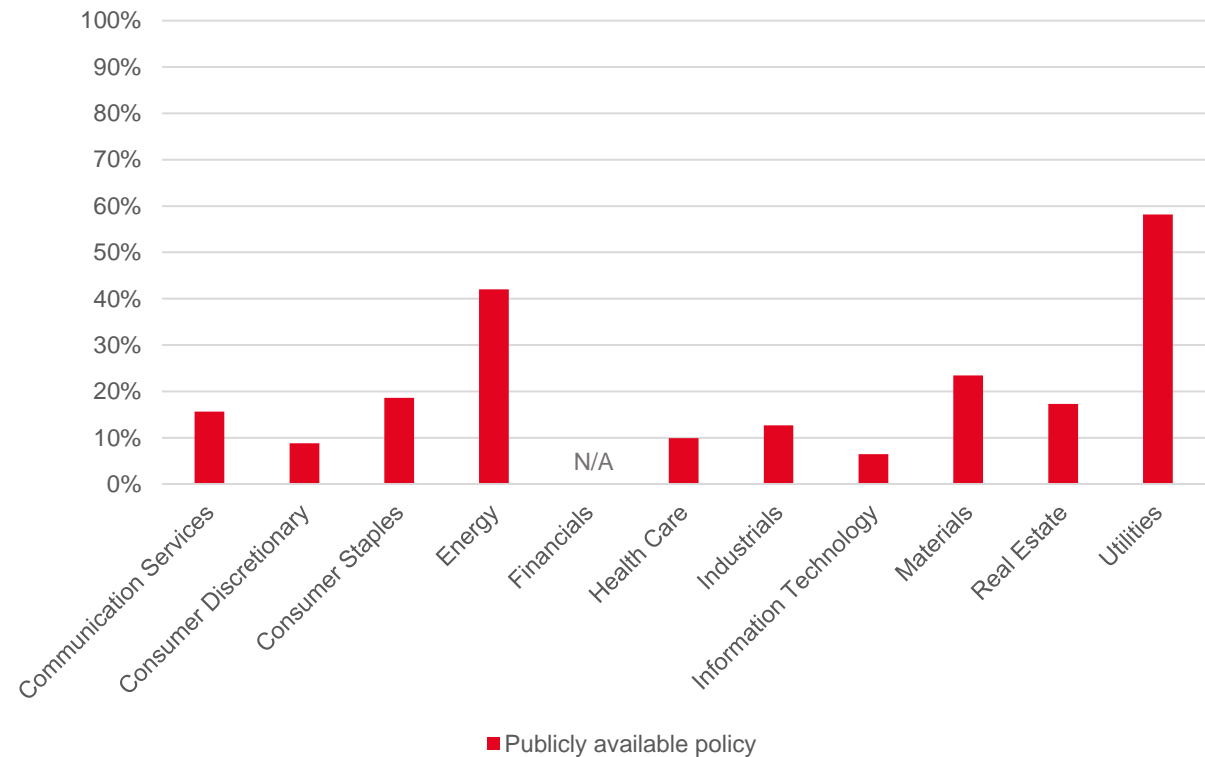
N/A: Question is not applicable to this specific Industry group

Source: CSA 2024

## Description

- Among the industry groups, 23% of the companies in the analysed universe have a public policy for the commitment to biodiversity.
- Utilities has the highest proportion of companies that have policies covering their commitment to biodiversity (58%).
- Compared to other industry groups, Information Technology has the lowest proportion of companies with relevant policies.

Percentage of companies having a publicly available biodiversity risk assessment in place, analysis by Industry Group



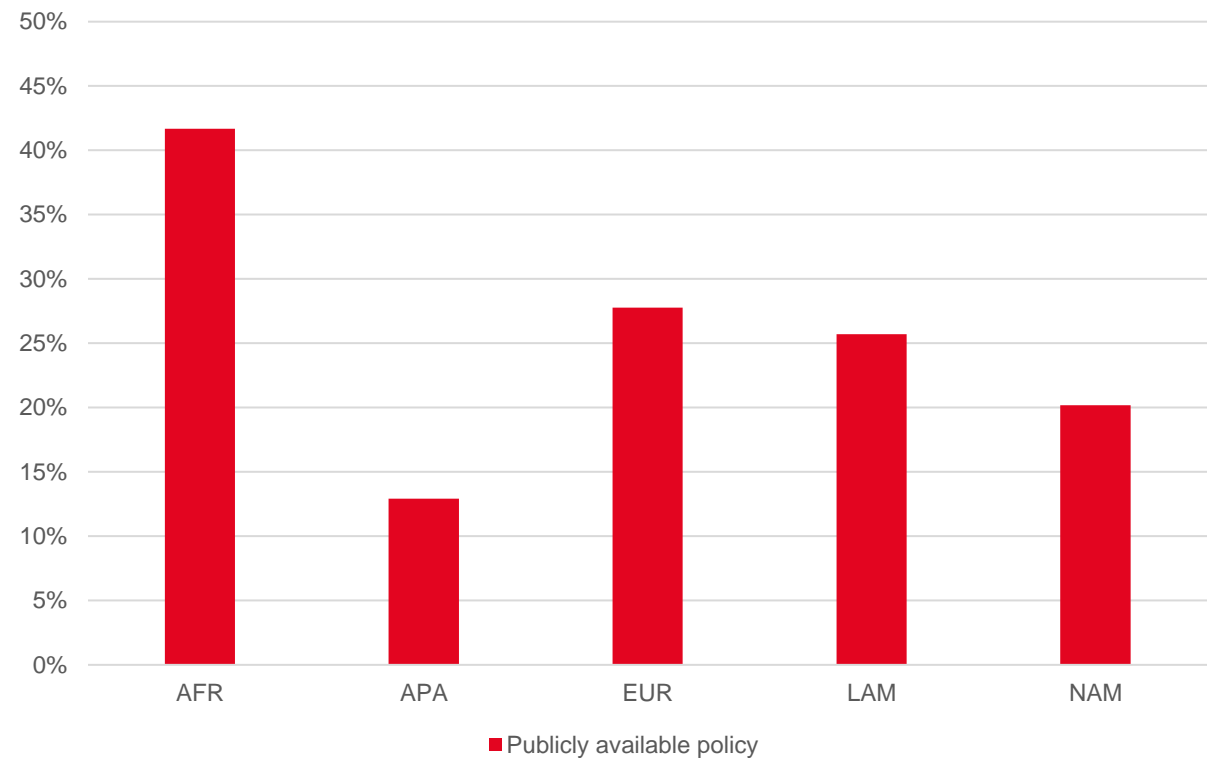
# Public Commitment to Biodiversity Risk Assessment

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

## Description

- Analysing companies' reporting across geographies, Africa (42%) has the highest proportion of companies disclosing their commitment to biodiversity in policy.
- Only 13% of the companies based in the Asia Pacific and 20% in North America address these topics in their policies.
- The prevalence of biodiversity commitments are likely to increase with greater legislative pressure in light of initiatives such as the Kunming-Montreal Global Biodiversity Framework that seeks to protect at least 30% of land and sea by 2030.

Percentage of companies having publicly available biodiversity risk assessment , analysis by Geographical Region



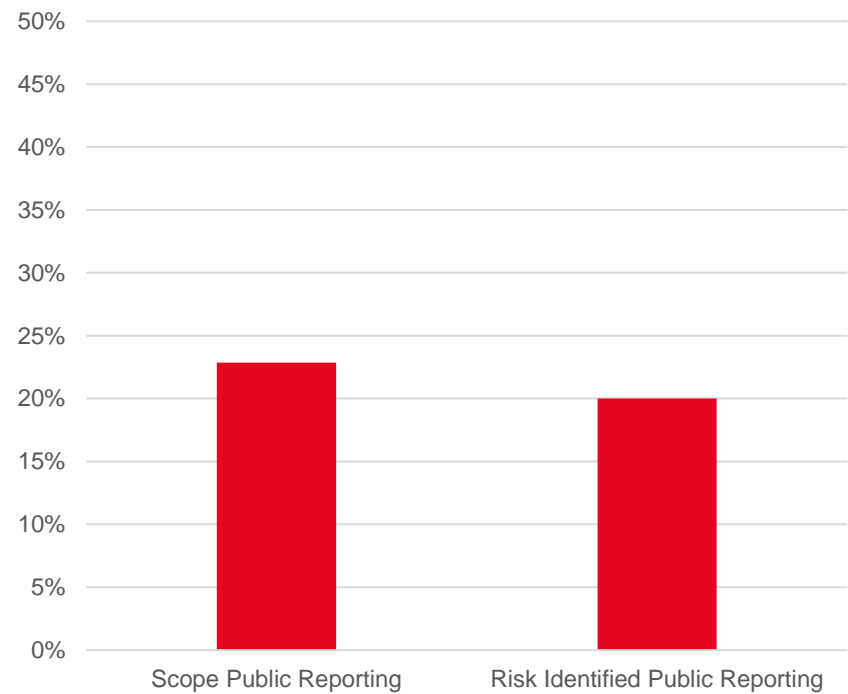
Source: CSA 2024

# Industry and Country level Breakdown on public commitment to biodiversity risk assessment

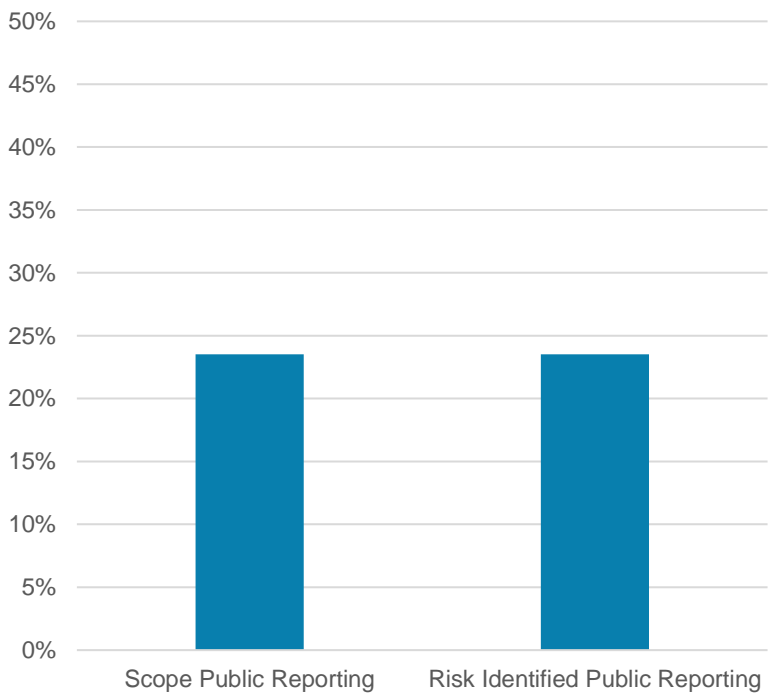
Note: The data analysis does not include companies for which this question has been considered as not applicable.

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

Percentage of companies having a publicly available scope of biodiversity risk assessment & risks identified in place, for company' industry



Percentage of companies having a publicly available scope of biodiversity risk assessment & risks identified in place, for company' country



Source: CSA 2024

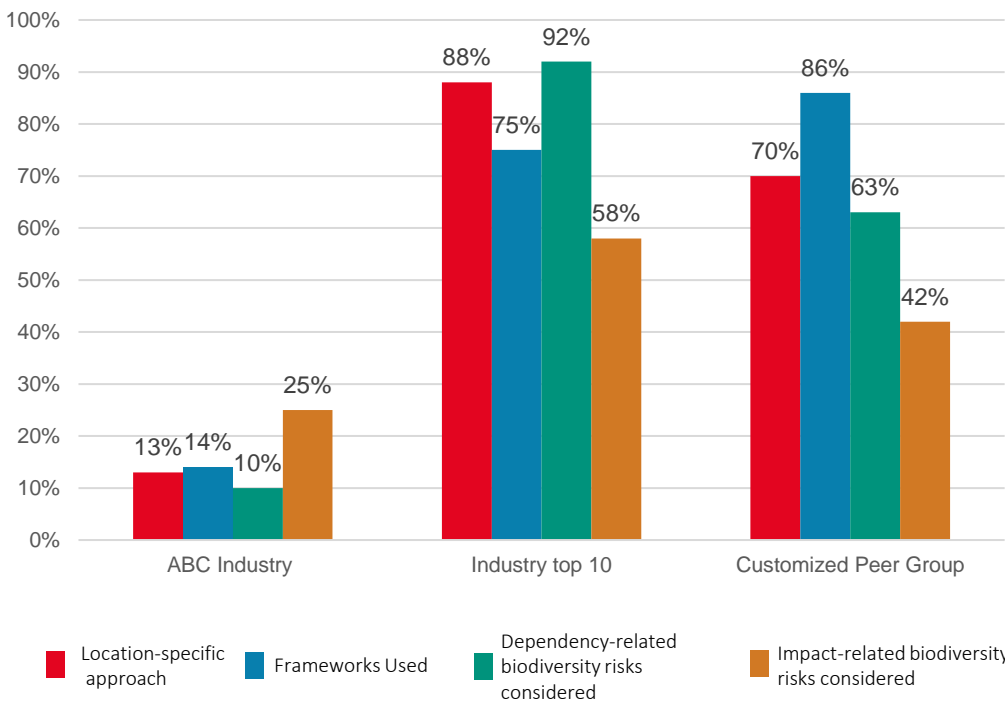
# Data Breakdown for the adoption of metrics to identify and assess biodiversity risks

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 following specific processes for identifying and assessing dependency and impact related biodiversity risks



Size of the Peer Groups

Peer Group	Number of Companies in 2024
ABC Industry	136
Industry Top 10	10
Customized Peer Group	14

Source: CSA 2024

# Data Breakdown for the adoption of metrics to achieve net positive impact on biodiversity

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

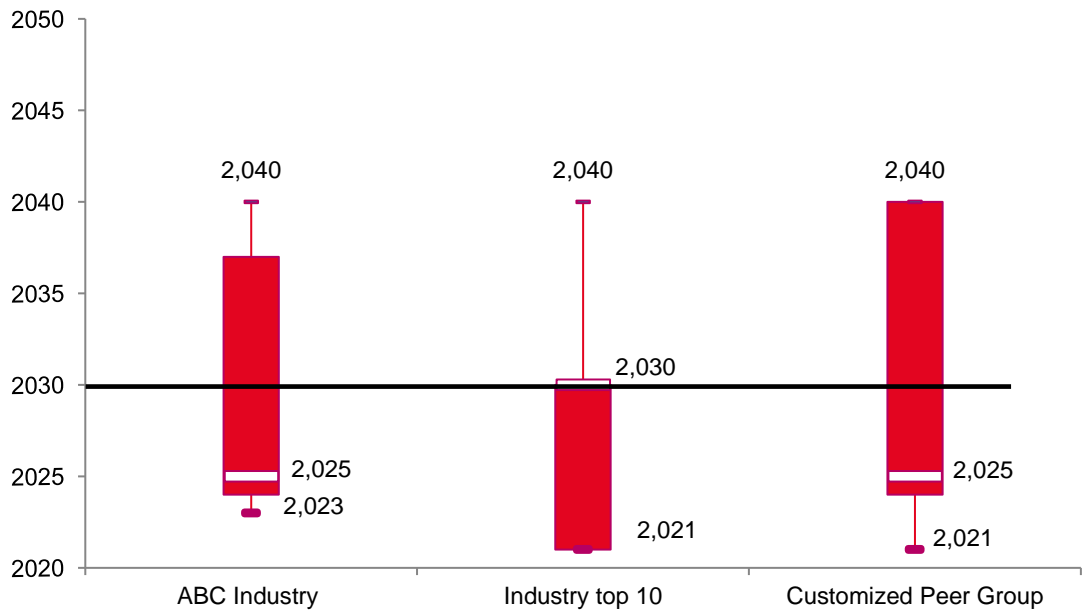
The company's industry of reference, as classified by GICS and S&P Global, are in scope.

Total assessed companies in CSA 2024: XXXX

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

Source: CSA 2024

Box and whisker chart depicting the target years set by the companies to achieve net positive impact as part of biodiversity commitment



## Size of the Peer Groups






Peer Group	Number of Companies in 2024
ABC Industry	136
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Contents








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XX	<b>Data Analysis</b> Detailed data analysis by industry group and geography to understand how the topic is addressed Benchmarking of the company performance on data-point level versus peers in the industry and in the countries of reference
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# CSA Gap Analysis – Biodiversity Risk Assessment (1/2)

Question Score: X






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

## Biodiversity Risk Assessment













Aspects	Focus and Expected practice description		Assessment	
Process Description		The company has described the processes used for identifying and assessing dependency- and impact-related biodiversity risks covering the following aspects:		
		• Use of location-specific approach		
		• References to methodologies or frameworks used for assessment		
		• Integrated into multi-disciplinary company-wide risk management processes	 	The company does not report on biodiversity risks integrated into multi-disciplinary company-wide risk management processes  <i>The company provided evidence on sustainability risks assessed as part of our enterprise risk management program (Sustainability Report, page 7). However, the company's response was not accepted as the company is expected to explicitly mention the evaluation process of biodiversity risks and management being integrated into the company-wide risk management process.</i>
		• Dependency-related biodiversity risks considered in risk assessment		The company does not report on the dependency-related biodiversity risks considered in risk assessment
		• Impact-related biodiversity risks considered in risk assessment		

CSA Gap Analysis – Biodiversity Risk Assessment (2/2)

Question Score: X

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

Biodiversity Risk Assessment

Aspects	Focus and Expected practice description		Assessment	
Process Description (Continued)		Public reporting on the steps of biodiversity risk assessment process		
Scope of the assessment		The scope of the biodiversity risk assessment includes:		
		• Own operations		
		• Adjacent areas to own operations		
		• Upstream activities		The company reports on upstream activities. However, it does not report on downstream activities
		• Downstream activities		
		Public reporting on the scope of biodiversity risk assessment		 The company's response was updated based on the reported information on the identified risks related to biodiversity and ecology (Sustainability Report, page 87).
Risks identified	 	The company has publicly reported on any of the following: Biodiversity-related risks identified No biodiversity-related risks		

Contents

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