

Thematic Data Analysis Sample Report on Information Security & Privacy Protection

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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XX	Company Performance on the Topic based on the CSA practice Performance of the company on the specific topic, highlighting the major gaps in terms of score with respect to the CSA practice
XX	Contact Information

Information Security/Cybersecurity & Privacy Protection

Relevance for the society

Due to the current trend of digitalization worldwide, it is crucial that access to networks, IT systems and data is always assured. As consumers shift to online platforms and services, such as cloud systems and online marketplaces, identity theft is among the several privacy risks customers face when verifying personal information. Particularly, banking information and medical records are highly susceptible to exploitation following the influx of personal data received from online registrants needing financial or medical support during the pandemic. Safeguarding these records are even more challenging given the variety of applications and devices accessible to malicious agents for ransomware or insurance fraud acts. A transparent and comprehensive privacy policy is essential to build trust and ensure effective customer data protection.

Relevance for the business

Cybersecurity breaches and theft have become more frequent and costly, making information security and data protection top concerns for companies across different regions. A business may experience operational disruption and allocate additional funds for dealing with cybercrime incidents, potentially incurring fines and penalties on top of losing sensitive information. Thus, IT security plays a significant function in its governance and infrastructure. Research by S&P Global Sustainable1 reveals that 60% of companies in financials are prepared for cybersecurity breaches, while nearly 40% in healthcare test their incident responses less frequently. Actions taken by a company to identify gaps within its information security processes further strengthen cybersecurity measures amid the growing reliance of the global economy on digital technologies and solutions.

Relevance for the capital market

The exponential increase of issues related to information security poses a threat on corporate market value. Investors and stakeholders consider this as a financially material issue, with the World Economic Forum listing “widespread cybercrime and cyber insecurity” as one of the top ten global risks in the next decade. In this context, the frequency of internal audits for privacy policy compliance has picked up but far less for external audits, or less than 30% of companies assessed in S&P Global’s Corporate Sustainability Assessment (CSA). Now, more pressure is being applied by regulators for companies to set in place, for instance, technical standards and requirements under the EU’s adopted Digital Operational Resilience Act (DORA), or procedures to protect investor records and assets, which was identified as an area of risk by the SEC.

Source:

- CSA 2024
- [S&P Global Sustainable1](#)

Information Security & Privacy Protection 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 specific questions about Information Security & Privacy Protection, in line with many international reporting standards and frameworks. These questions cover topics such as engagement of board of directors and executive management in the information security/cybersecurity strategy and review process, IT security/ cybersecurity measures and infrastructure, privacy policy and its aspects. 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. Information Security Governance
- 2. Information Security Policy
- 3. Information Security Management Programs
- 4. Privacy Policy: Systems/ Procedures
- 5. Customer Privacy Information
- 6. Use of Customer Data

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

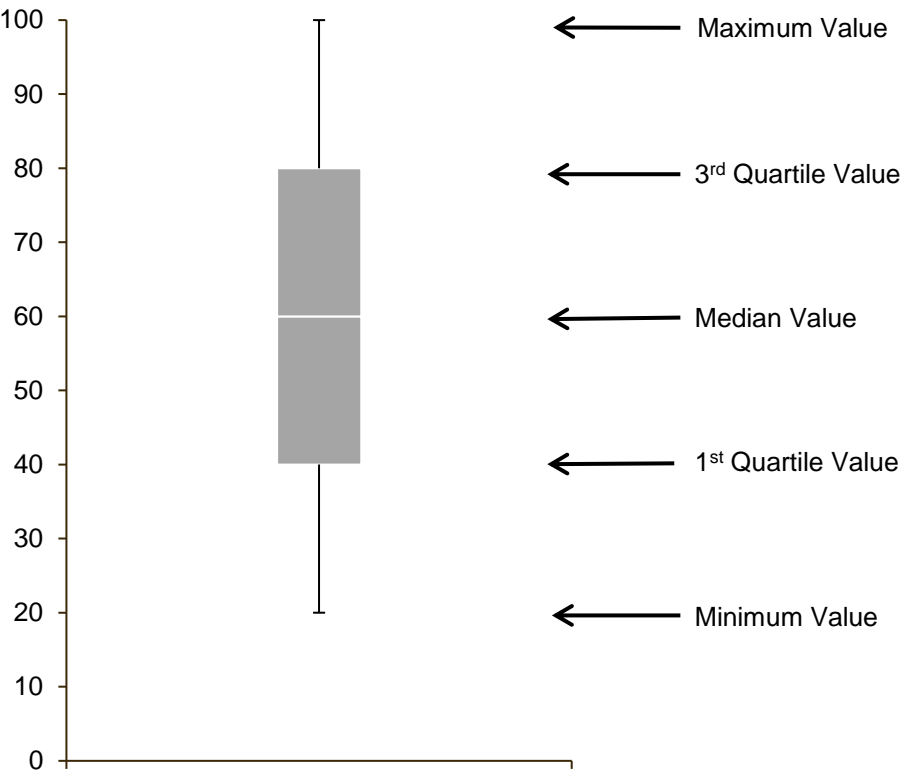
Gap Analysis

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

Empower Your Privacy: Safeguarding Data in a Globalized World



CSA Expected Practice – Customer Privacy Information

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

Rationale

Networked data and globalized corporate activities require diligent information handling. In order to avoid the risks associated with these developments – such as legal costs, reputational damage, and exclusion from certain activities – companies must then endeavour to implement a comprehensive privacy policy spanning across their businesses, along with a sound implementation framework. For this question, we assess companies' transparency with customers on privacy protection issues.

Focus and Expected Practice

Aspects	Focus and Expected practice description	
Privacy protection issues		Information is provided to the customers on the following privacy protection issues:
		<ul style="list-style-type: none">Nature of information captured
		<ul style="list-style-type: none">Use of the collected information
		Possibility for customers to decide how private data is collected, used, retained, and processed. Inclusion of the following aspects:
		<ul style="list-style-type: none">Opt-out option is available
		<ul style="list-style-type: none">Opt-in consent is required
		<ul style="list-style-type: none">Request access to data held by the company

Source: CSA 2024





CSA Expected Practice – Customer Privacy Information

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Focus and Expected Practice

Aspects	Focus and Expected practice description	
Privacy protection issues (continued)		• Request their data be transferred to other service providers
		• Request their data to be corrected
		• Request their data to be deleted
		How long the information is kept on corporate files
		How the information is protected
		Third-parties disclosure policy (private and public entities)
	 	Disclosure of percentage of users whose customer data is used for secondary purposes

Source: CSA 2024

Company XYZ's Performance vs. Customized Peer Group - Customer Privacy Information

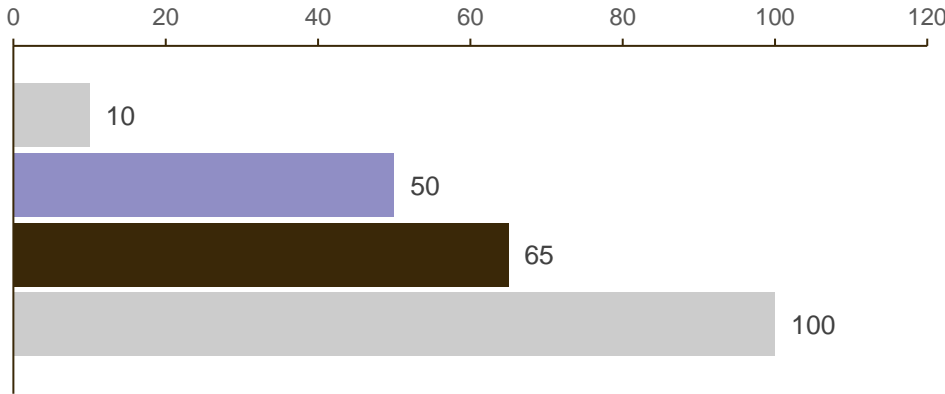
The name of the companies included in this peer group is available on page 8 of the report.

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

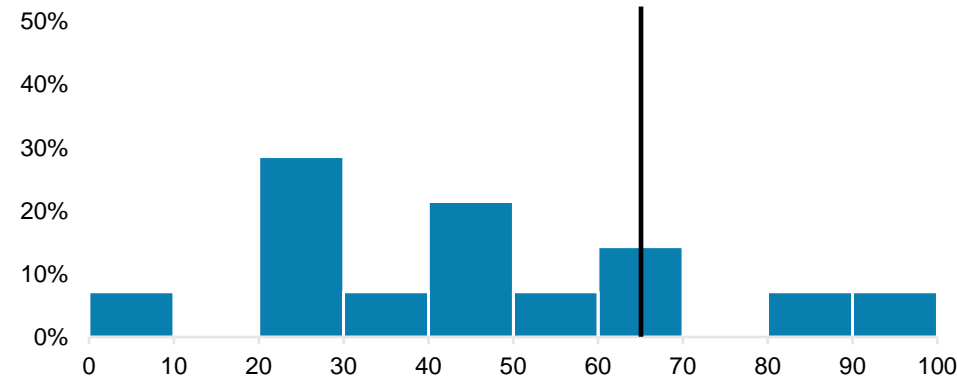
The histogram shows for each score decile, the frequency in %, i.e. the % of companies in the peer group that score in a certain range, as well as the score of your company.

Company score

Company Performance vs. Peer Group, 2024



Score Distribution for Companies Analyzed in the Peer Group 2024



Key Metrics: Company Compared to Selected Peer Group

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

YoY Changes in Selected Peer Group

Descriptive Value	Δ YoY
Lowest Score	5
Peer Average	10
Company XYZ	20
Best Company Score	25

Key Statistics: Selected 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.

Source: CSA 2024

Transparency level of companies informing customers on privacy protection rights

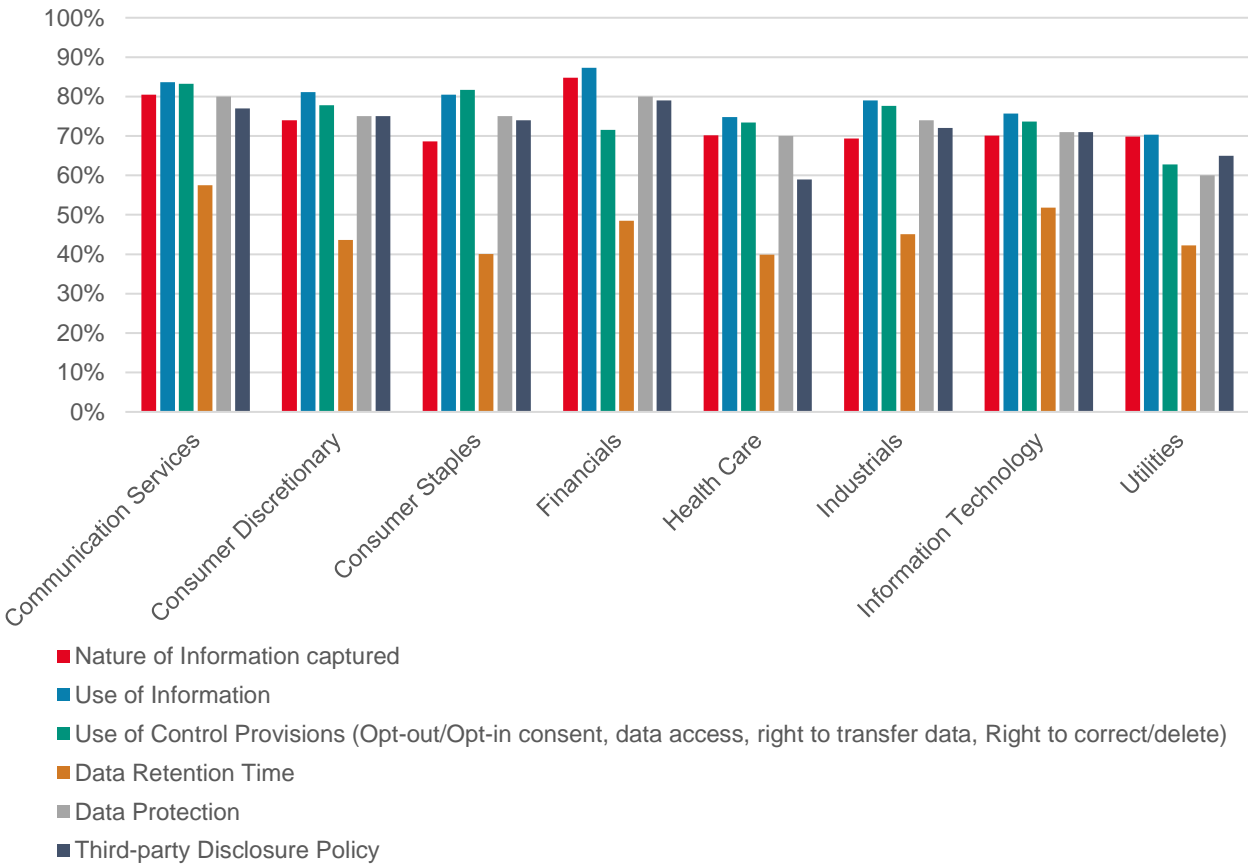
Note: The data analysis does not include companies for which this question has been considered as not applicable.

Description

- With the transparency in mind, no less than 40% of all companies kept customers informed about privacy issues — but companies were less inclined to share how long customer data is retained on file.
- A greater proportion of companies seven out of eight industry groups shared how customer information is used (70% to 87%), with Financials recording the highest percentage, as with the nature of information captured (85%) and third-party disclosure policy (79%)
- Meanwhile, most companies in Consumer Staples opted to inform customers on the range of control they have on personal data (82%).
- Utilities, by contrast, showed the lowest percentages of companies reporting on the use of information (70%), control provisions (63%) and data protection (60%).

Source: CSA 2024

Percentage of companies reporting on various privacy issues they inform to customers publicly, by Industry Group



Transparency level of companies informing customers on privacy protection rights

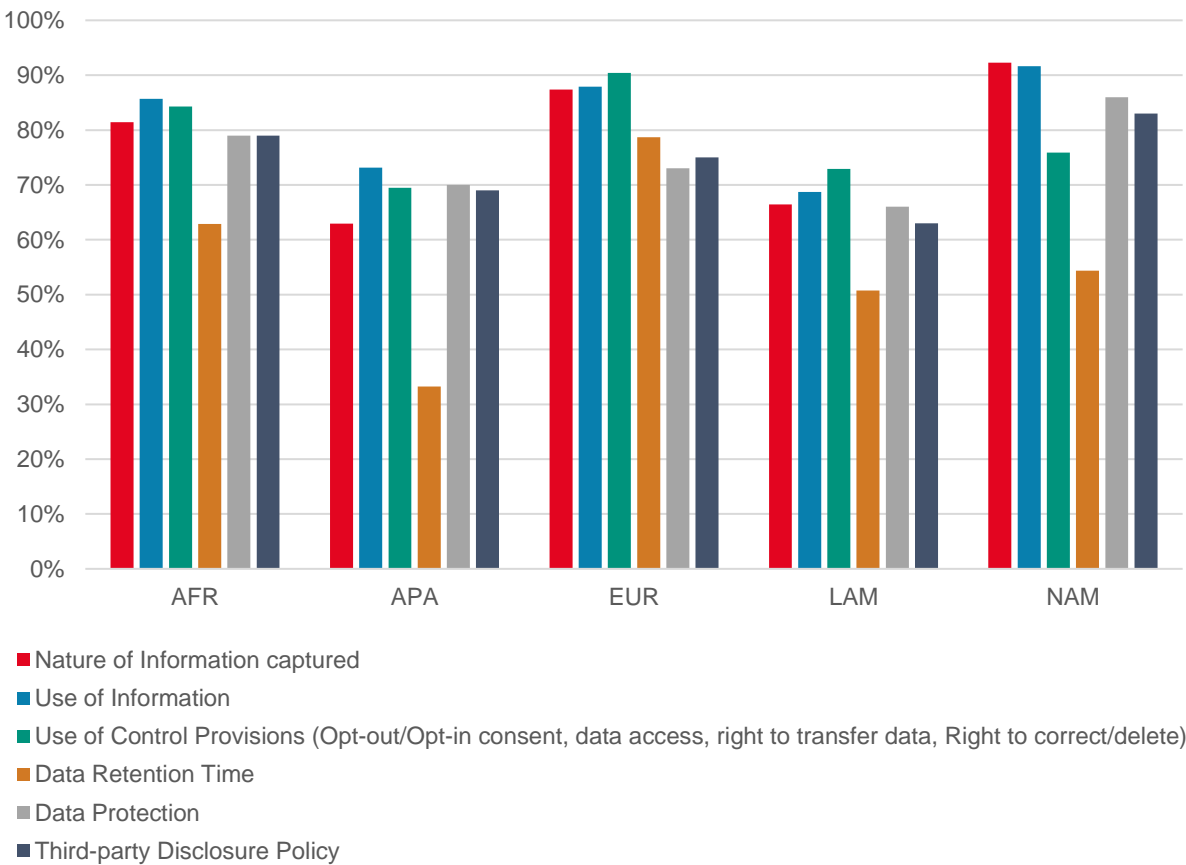
Note: The data analysis does not include companies for which this question has been considered as not applicable.

Description

- A small proportion of all companies reported on the time of data retained its customers are aware of (between 33% to 79%).
- Nevertheless, at least 60% of companies in all regions reported on other privacy issues they inform to customers.
- Europe and Latin America present a greater proportion of companies with customers knowing the extent of their private data endorsement compared to over 70% of companies in other regions sharing to customers how their information is used.
- Meanwhile, companies in North America accounted for the highest percentages reporting on privacy issues such as the nature of information captured (92%), data protection (86%), and third-party disclosure policy (83%).

Source: CSA 2024

Percentage of companies reporting on various privacy issues they inform to customers publicly, by Region

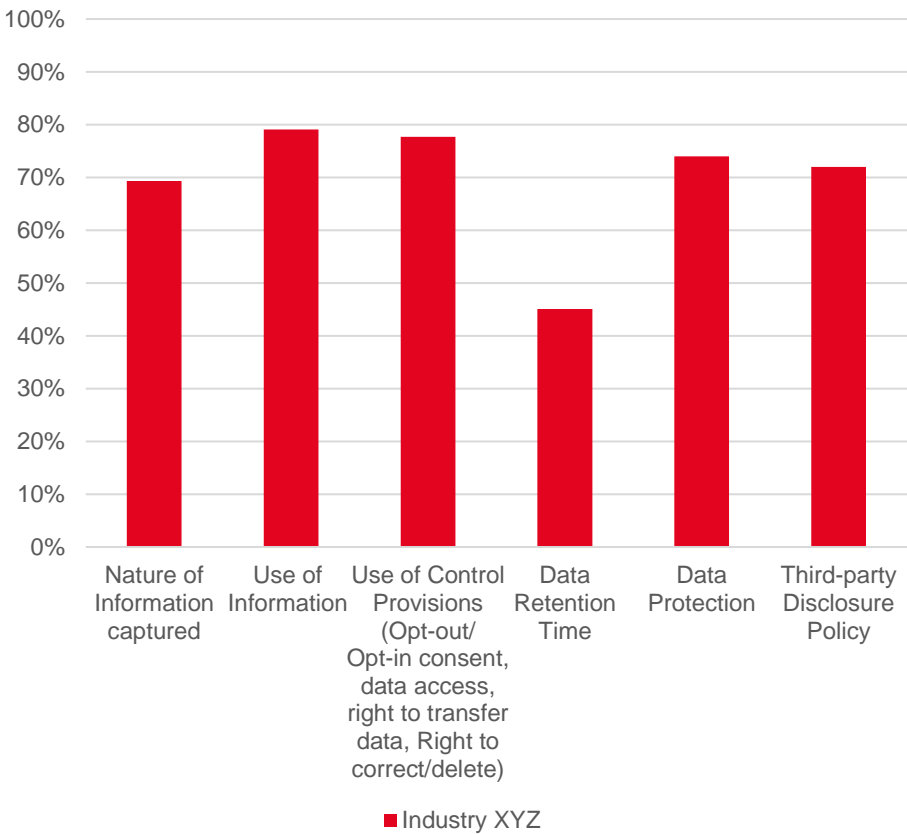


Transparency level of companies informing customers on privacy protection rights

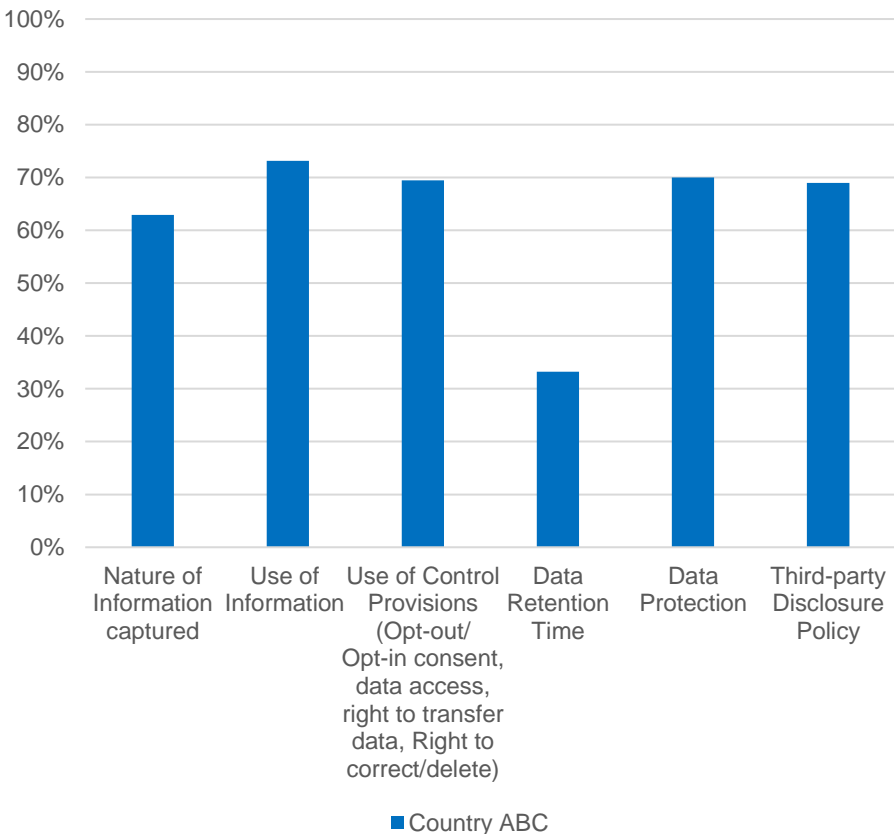
Note: The data analysis does not include companies for which this question has been considered as not applicable.

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

Percentage of companies reporting on various privacy issues they inform to customers publicly, for company's industry



Percentage of companies reporting on various privacy issues they inform to customers publicly, for company's country



Source: CSA 2024

Data Breakdown on the company’s adoption of metrics to inform customers on privacy protection rights

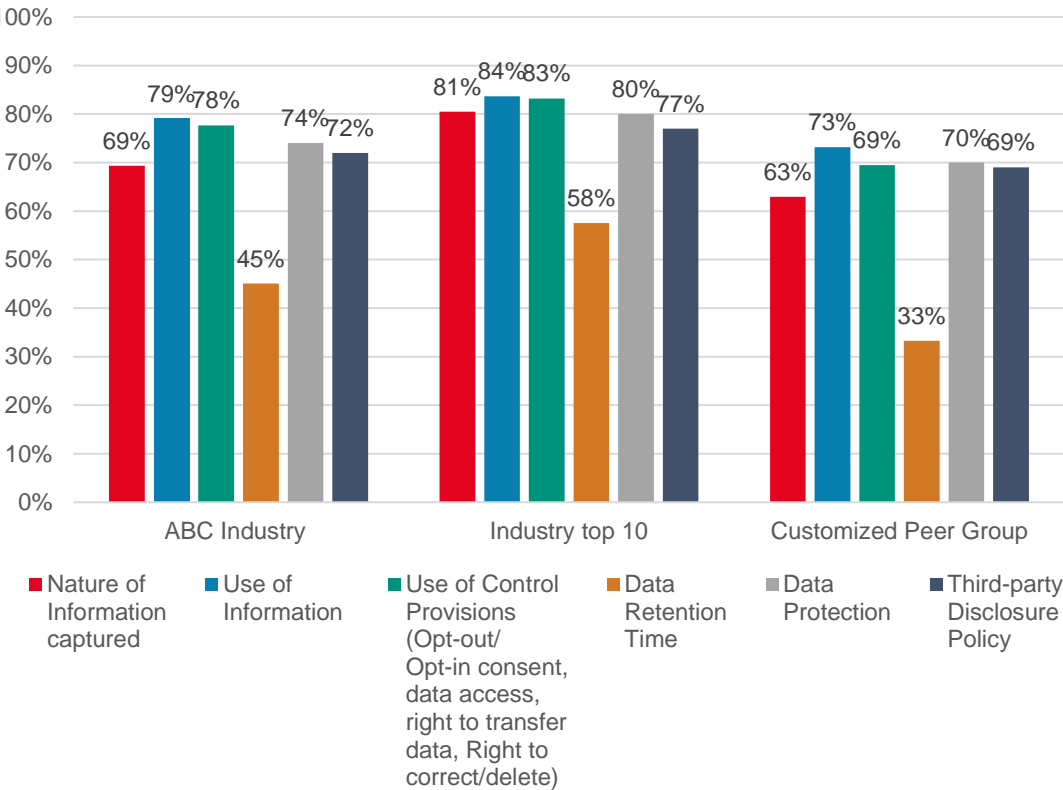
Note: The data analysis does not include companies for which this question has been considered as not applicable.

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

Total assessed companies in CSA 2024: XXXX

Source: CSA 2024

Percentage of companies reporting on various privacy issues they inform to customers publicly



Size of the Peer Groups

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

Data Breakdown for the adoption of metrics to inform customers on use of data for secondary purpose

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

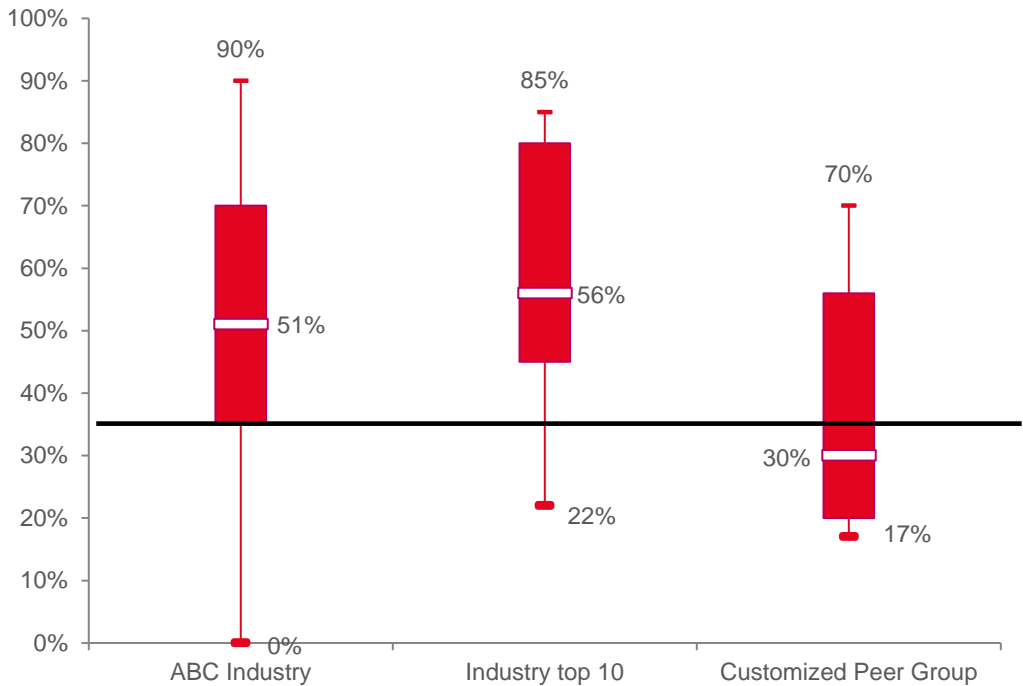
The company's industry of reference, as classified by GICS and S&P Global, are in scope.

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 percentage of users whose customer data is used for secondary purposes by the companies



Size of the Peer Groups






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CSA Gap Analysis – Customer Privacy Information (1/2)

Question Score: X






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

Customer Privacy Information













Aspects	Focus and Expected practice description		Assessment	
Privacy protection issues		Information is provided to the customers on the following privacy protection issues:		
		Nature of information captured		The company reports information on nature of information captured. However, the company does not report information on use of the collected information
		Use of the collected information		
		Possibility for customers to decide how private data is collected, used, retained, and processed. Inclusion of the following aspects:		
		• Opt-out option is available		
		• Opt-in consent is required	 	The company does not provide an opt-in option to the customers <i>The company provides evidence that individuals have the right not to provide their personal data (Privacy Policy company webpage). However, it is expected to clearly state that data collection will only occur with explicit user consent without any exceptions. Consequently, the response was not accepted.</i>

CSA Gap Analysis – Customer Privacy Information (2/2)

Question Score: X

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

Customer Privacy Information

Aspects	Focus and Expected practice description		Assessment	
Privacy protection issues (Continued)		• Request access to data held by the company		
		• Request their data be transferred to other service providers		The company does not provide an option to request the data be transferred to other service providers
		• Request their data to be corrected		
		• Request their data to be deleted		The company does not provide an option to request the data to be deleted
		How long the information is kept on corporate files		
		How the information is protected		
		Third-parties disclosure policy (private and public entities)		
		Disclosure of percentage of users whose customer data is used for secondary purposes		The company reports that 30% of its customer data is used for secondary purposes
				

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