

Company Benchmarking Report



An independent quantitative and qualitative analysis of your company's performance against the sustainability benchmarks established by global leaders in your industry that can help you transform your sustainability performance and successfully anticipate future challenges and opportunities.

Based on the information collected through the S&P Global Corporate Sustainability Assessment (CSA), the Company Benchmarking Report (CBR) taps into an unrivaled global knowledge base covering financially relevant criteria across the economic, environmental, and social dimensions.

The CBR offers companies a cost-efficient benchmarking service based on a sophisticated methodology that combines unique company insights and industry-level information and has proven itself over more than 10 years.

Who benefits from this service?

Companies looking for detailed feedback on their Corporate Sustainability Assessment benefit from this service. The CBR provides a relative assessment of your company's sustainability performance to identify critical competitive strengths and areas for improvement as well as key sustainability challenges and opportunities affecting your company now and in the future. To obtain this report, your company must have completed the S&P Global CSA.

What do you get?

A detailed report—in presentation format—including:

Comprehensive sustainability performance overview which you can use to brief internal and external stakeholders

- Trend analysis of your sustainability performance compared to industry peers on a total, dimension, and criterion level, including scoring tables and charts.
- A multi-year performance analysis of the most relevant issues from an investor perspective to assist in making a credible case in your discussions.
- Identification of key improvement areas to support you in setting your company's sustainability strategy.
- Heatmaps visualizing your performance against peers.
- Analysis of your areas of improvement against expectations in the CSA on public reporting and your company's transparency against your industry.

Detailed feedback on your CSA submission

- Receive actionable feedback with a question-by-question gap analysis.
- Receive peer practice examples for identified gaps.
- Better understand the CSA rationale and scoring approach and expected practice for each question aspect.

All provided in a format that is easy to share with the departments involved in your CSA submission to improve their understanding of current gaps, peer practices, and expectations in the CSA.

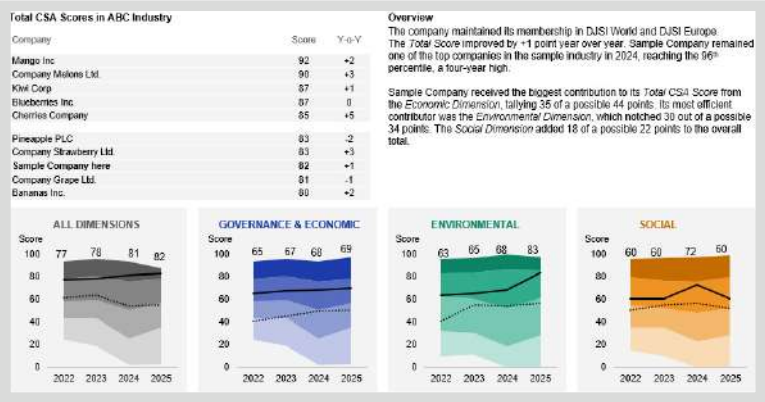
1-hour debrief call with a CSA expert to discuss key findings.

The CBR is your tool to sharpen your sustainability strategy

Your Company Benchmarking Report will provide you with the big picture as well as detailed insight into your performance in each sustainability area.

The full report will contain over 200 pages of company specific analysis, the examples below are provided for illustration purposes only.

Management summary section



Structured analysis of your industry position

Understand your company's overall performance over time and against your industry

The performance overview will focus on trends in scores and percentiles, overall as well as by economic, environmental and social dimension. Different charts allow you to get the full picture on your relative position over the last four years. It will identify the top 5 companies as well as the names of your 4 closest competitors at total score level.

Benchmark on most material criteria

Understand your company's relative performance

The spider chart allows you to understand your company's absolute and relative performance on the most material criteria in each sustainability dimension with reference to your industry's average scores and best scores.

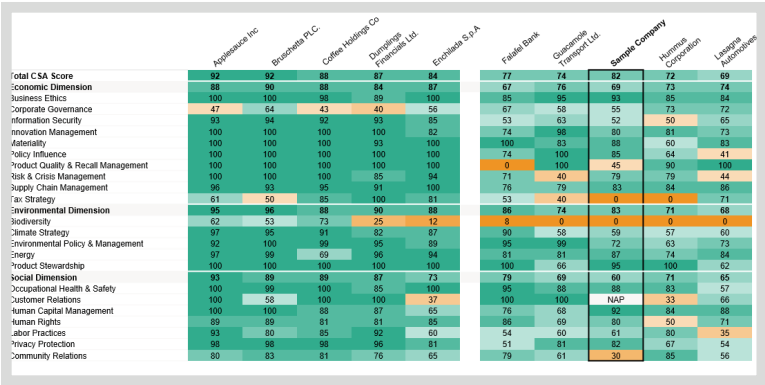


Visualizations and analysis

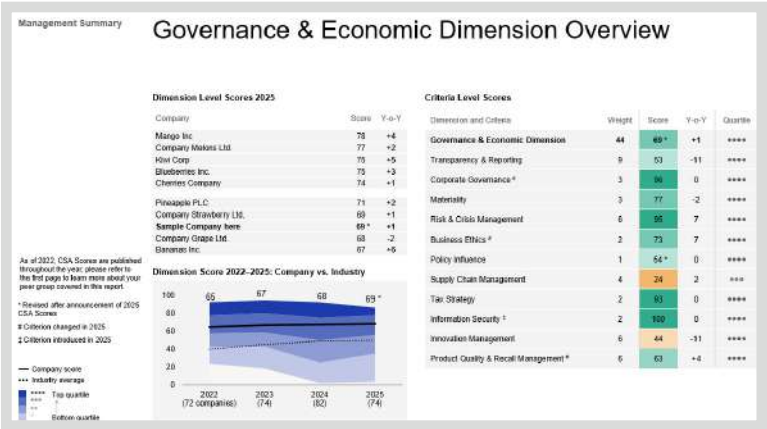
Included in the management summary

Additional statistics and heatmap support you in understanding the big picture of your company's CSA performance relative to your industry peers:

- A scores heatmap visualizes the performance of the leading companies and your closest competitors.
- Analysis of your company's transparency compared to your industry peers on a total and dimension level.



Assessment results section



Understand your position and performance trend

Criteria by criteria analysis of your performance

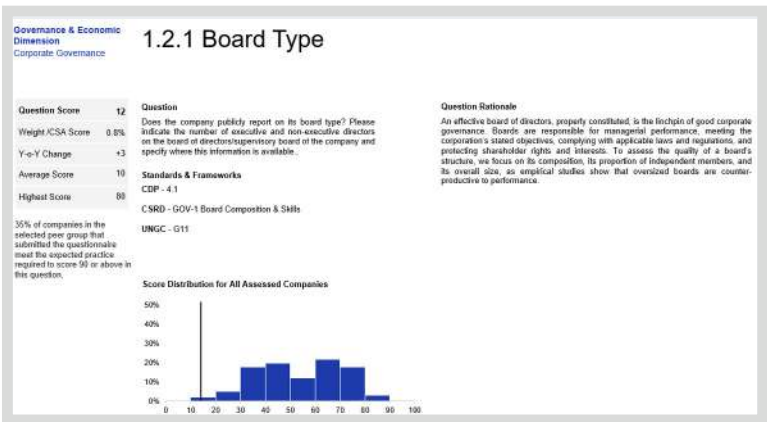
Understand how you perform over time in your reference universe and who the leading companies and closest peers are. Compare your score against the industry best and understand which area to focus on to have the biggest impact on your overall performance and score. Criteria dashboards include your change in performance on each question and the weighted gap to the total score.

Understand the rational of criteria

Each criterion included in the CSA has a rationale describing the relevance of the topic for the stakeholders and for the company itself. The rationale translates into the CSA Approach that describes how the methodology addresses the topic, underlying the aspects considered to measure a company's performance. The next step in the CSA methodology is the definition of appropriate key performance indicators used to measure how a company addresses a specific topic from the normative and operational perspective. These performance indicators are used in the CSA to determine the score of a company. Finally, the impact on enterprise value creation is described for each material topic as risk and opportunity factors. Risk exposure influences the cost of capital, while the opportunity side refers more to growth and profitability.

Understand the rational of question

The question synopsis includes a description of the question, its rationale and the referenced reporting frameworks for the aspects considered in the questions itself. In terms of performance measured by the CSA score, a histogram provides a visualization of the score frequencies within the company reference industry, considering only the companies that responded to the survey. Focusing then on the individual company performance, a table shows the company's question score and a comparison the reference industry average and highest score. To complete the overview, the YoY change in terms of CSA score is displayed.

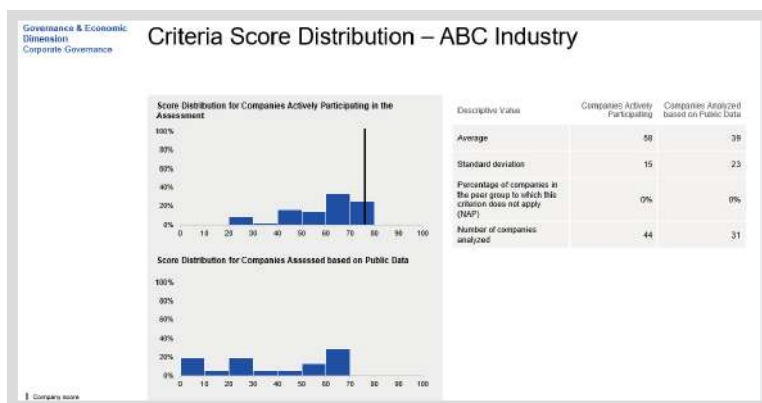


Aspects	Focus and Expected practice	Assessment
Trend	Decreasing trend of normalized water consumption over the last three/four years	The company has registered a decreasing trend of normalized water consumption over the last four years; however, the decrease is below the threshold
	Normalized water consumption for the last fiscal year that puts the company in the top quintile in their industry	The normalized water consumption for the last fiscal year does not put the company in the top quintile of the industry
Target	Set a credible annual target that is below the maximum industry threshold for water consumption	The company's annual target to reduce water consumption is above the industry threshold
	Annual target achieved for water consumption	The company has achieved its annual target to reduce water consumption
Coverage	High coverage of data for water consumption	100% coverage of data for water consumption
Verification	Water consumption data verified by a third party	The company's water consumption data is not verified by a third party
		The company provides evidence of an independent assessment of its reporting against the Global Reporting Initiative (GRI) Standards (Independent Limited Assurance Statement, page 3), which covers topics reported in accordance with the GRI Standards for the period from 2023/01/01 to 2023/12/31. However, the reported information does not explicitly confirm third-party verification of water consumption, therefore, the response was not accepted.
Public Reporting	Water consumption data is publicly reported	

Understand your strengths and weaknesses

A question by question, item by item review of your assessment results, that can easily be shared with relevant teams

This analysis forms the main section of the CBR. You will understand in detail how your CSA answers were assessed for each question, in addition to your preparedness for Corporate Sustainability Reporting Directive (CSRD) reporting. Icons provide a quick visualization of strengths and areas for improvement. Areas where the information provided was not sufficient for full points will be highlighted with an exclamation mark. Furthermore, questions that score 30% or less than the total available score will be marked as a major gap and summarized in one table, including related improvement actions and the level of CSRD alignment.



Understand your company's position

Visualization of the industry's criteria score distribution

Insightful charts and statistics support you to better understand your company's position within the industry, split up between actively participating companies and companies assessed based on public data. Descriptive values such as average scores for both groups, number of companies assessed, and more.

Your service options

The CBR is available for all criteria or as CBR Compact for a selection of criteria. [Contact us](#) today to identify the solution that best meets your needs.

Items covered in your report	CBR	CBR Medium	CBR Small
Management summary			
Sustainability performance overview			
Key developments and performance on most relevant criteria			
Color-coded score heatmap of top scores and your closest competitors		Included in all report versions (~20 pages)	
Dimension overviews with scores table, 4-year trend against industry and y-o-y change			
If relevant, CSA based index memberships			
One hour debrief call with a CSA expert			
Criteria dashboards			
Criteria overview with scores table, 4-year trend against industry and y-o-y change			
Table with question scores, weights, y-o-y score change, average industry scores, and weighted gap to total score			
Rational for all questions in criterion	All criteria (~240 pages)	Up to 14 criteria (~160 pages)	Up to 7 criteria (~80 pages)
Detailed question-by-question analysis, including for each question aspect			
CSA expected practice and assessment approach/focus			
Company specific gap analysis			
Selected peer practices for identified gaps*			

* Depending on the availability of company examples in the public domain

Free with any CBR or CBR Compact: Online access to Benchmarking Database Expert and Peer Practice Database

Complementary services:

- A customized report providing detailed quantitative information on your company's CSA scores relative to a select peer group in the global Dow Jones Best-in-Class Indices universe or in a defined region or country (min. 6).
- A half-day workshop covering our assessment of your company's sustainability performance will be conducted via virtual conference.

We are proud to have seen 55% clients from 2023 buy a CBR again in 2024 and we would like to thank our clients for their trust and for having positively evaluating our benchmarking services.

About S&P Global

S&P Global (NYSE: SPGI) provides Essential Intelligence. We enable governments, businesses and individuals with the right data, expertise and connected technology so that they can make decisions with conviction. From helping our customers assess new investments to guiding them through sustainability and energy transition across supply chains, we unlock new opportunities, solve challenges and Accelerate Progress for the world.

We are widely sought after by many of the world's leading organizations to provide credit ratings, benchmarks, analytics and workflow solutions in the global capital, commodity and automotive markets. With every one of our offerings, we help the world's leading organizations plan for tomorrow, today. For more information, visit www.spglobal.com.

To learn more, [contact us](#).

Copyright© 2025 S&P Global Inc. All rights reserved. This content (including any information, data, analyses, opinions, ratings, scores, and other statements) ("Content") has been prepared solely for information purposes and is owned by or licensed to S&P Global and/or its affiliates (collectively, "S&P Global"). This Content may not be modified, reverse engineered, reproduced or distributed in any form by any means without the prior written permission of S&P Global. You acquire absolutely no rights or licenses in or to this Content and any related text, graphics, photographs, trademarks, logos, sounds, music, audio, video, artwork, computer code, information, data and material therein, other than the limited right to utilize this Content for your own personal, internal, non-commercial purposes or as further provided herein. Any unauthorized use, facilitation or encouragement of a third party's unauthorized use (including without limitation copy, distribution, transmission or modification) of this Content or any related information is not permitted without S&P Global's prior consent and shall be deemed an infringement, violation, breach or contravention of the rights of S&P Global or any applicable third-party (including any copyright, trademark, patent, rights of privacy or publicity or any other proprietary rights). A reference to a particular investment or security, a score, rating or any observation concerning an investment or security that is part of this Content is not a recommendation to buy, sell or hold such investment or security, does not address the suitability of an investment or security and should not be relied on as investment advice. S&P Global shall have no liability, duty or obligation for or in connection with this Content, any other related information (including for any errors, inaccuracies, omissions or delays in the data) and/or any actions taken in reliance thereon. In no event shall S&P Global be liable for any special, incidental, or consequential damages, arising out of the use of this Content and/or any related information.

The S&P and S&P Global logos are trademarks of S&P Global registered in many jurisdictions worldwide. You shall not use any of S&P Global's trademarks, trade names or service marks in any manner, and in no event in a manner accessible by or available to any third party. You acknowledge that you have no ownership or license rights in or to any of these names or marks. S&P Global keeps certain activities of its business units separate from each other in order to preserve the independence and objectivity of their respective activities. As a result, certain business units of S&P Global may have information that is not available to other S&P Global business units. S&P Global has established policies and procedures to maintain the confidentiality of certain non-public information received in connection with each analytical process.

For information provided as part of the CSA questionnaire refer to our "Use of Information and Confidentiality Policy" https://portal.csa.spglobal.com/survey/documents/Use_of_Information_Policy.pdf and for personal information provided to S&P refer to S&P Global's Privacy Policy: <https://www.spglobal.com/en/privacy/privacy-policy-english>. See additional Disclaimers at <https://www.spglobal.com/en/terms-of-use>.