Important Note

- This sample report features only some sample datasets and questions for illustration of the analysis section content.
- This sample report is based on CSA methodology for 2022.
- T-DAR has 3 modules. The depth of data analysis depends on the chosen set-up.
<table>
<thead>
<tr>
<th>Page</th>
<th>Section</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>3</td>
<td><strong>Topic Overview and S&amp;P Global Corporate Sustainability Assessment (CSA)</strong></td>
<td>Relevance for the society, company and capital market</td>
</tr>
<tr>
<td>6</td>
<td><strong>Data Universe and Guidance</strong></td>
<td>Scope of the analysis and how to read charts and symbols</td>
</tr>
<tr>
<td>11</td>
<td><strong>Data Analysis at Industry and Country Level</strong></td>
<td>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.</td>
</tr>
<tr>
<td>39</td>
<td><strong>Company Performance on the Topic based on the CSA practice</strong></td>
<td>Performance of the company on the specific topic, highlighting the major gaps in terms of score with respect to the CSA practice.</td>
</tr>
<tr>
<td>44</td>
<td><strong>Contact Information</strong></td>
<td></td>
</tr>
</tbody>
</table>
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 a 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.

**Sources:**

- CSA 2023
- 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
Biodiversity in the CSA

CSA 2022 Methodology

The basis of the analysis is the S&P Global 2022 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, commitment to no deforestation 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.

List of the relevant questions from the Corporate Sustainability Assessment (CSA) 2022 covered in this report:

1. Biodiversity Commitment
2. Biodiversity Exposure & Assessment
3. No Deforestation Commitment

Source: CSA 2022
Table of Contents

Contents

3   Topic Overview and S&P Global Corporate Sustainability Assessment (CSA)
Relevance for the society, company and capital market

6   Data Universe and Guidance
Scope of the analysis and how to read charts and symbols

11  Data Analysis at Industry and Country Level
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

39  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

44  Contact Information
The Corporate Sustainability Assessment (CSA) is an annual evaluation of companies’ sustainability practices. This year, S&P Global is inviting over 13,800 companies. The CSA focuses on criteria that are both industry-specific and financially material and has been doing so since 1999.

Key facts

- As of January 2020, the CSA is issued by S&P Global, where it forms the foundation of company ESG disclosure to S&P Global for financially material ESG factors and will underpin the ESG research across our different divisions (S&P Global Ratings, S&P Dow Jones Indices and S&P Global Market Intelligence).
- In SustainaAbility’s Rate the Raters 2019 report, companies rated the CSA as the most useful ESG assessment thanks to its high level of transparency, its sector-specific view of material ESG issues, and its incorporation of emerging sustainability risks and opportunities. In the 2020 report, which looked at the investor perspective, the CSA came out top among the highest-quality ratings and was cited as a “strong signal of sustainability.”
- For over 20 years, the results of the CSA are used for the annual rebalancing of the iconic Dow Jones Sustainability Indices (DJSI). CSA scores are used in numerous other S&P Dow Jones indices including the Dow Jones Sustainability Indices (DJSI) and the S&P 500 ESG.
- S&P Global CSA Scores, calculated from the CSA are made available to the global Financial markets via the S&P Capital IQ Pro platform, robustly linked to financial and industry data, research and news, providing integral ESG intelligence to make business and financial decisions with conviction.

From data to score

The Corporate Sustainability Assessment (CSA) uses a consistent, rule-based methodology to convert an average of 1000 data points per company into a total sustainability score. It applies 62 industry-specific approaches. The size of the segments in the sample graph below represents the weight (materiality) assigned at the different levels. This chart is not representative of your industry.

S&P Global ESG Scores

13,500 +

Global market capitalization

99%

7500 points

100 +

Question-based scores

7500 points

30 +

Criteria scores

1000 questions

1

S&P Global ESG Score

0

Sum of weighted dimension scores

0

Ranking

Characterization

Score calculation

Weighted ambition scores

Scores above industry median,
Ranks above industry median

Neighborhood aspiration scores

Scores above median of
Ranks in same position

S&P Global ESG scores are presented in descending order of importance.
The Corporate Sustainability Assessment (CSA)
Data Universe and Guidance

Data Universe Covered

Reference universe for this report

All companies that actively participated in the 2022 CSA which are eligible for inclusion in the Dow Jones Sustainability Indices and the S&P ESG Indices
# Data Universe and Guidance

## How to Interpret the Icons of the CSA Methodology

### CSA Expected Practice

<table>
<thead>
<tr>
<th>Assessment Focus</th>
<th>Description of Information Sought</th>
</tr>
</thead>
<tbody>
<tr>
<td>Disclosure / Transparency</td>
<td>Disclosure of qualitative/quantitative information</td>
</tr>
<tr>
<td>Documents</td>
<td>Document supporting company’s response</td>
</tr>
<tr>
<td>Public Documents</td>
<td>Publicly available document supporting company’s response</td>
</tr>
<tr>
<td>Exposure/Coverage</td>
<td>Coverage of measures implemented, or data reported</td>
</tr>
<tr>
<td>Trend</td>
<td>Trend of key indicators in the last three/four years</td>
</tr>
<tr>
<td>Performance</td>
<td>Performance of key indicators in comparison to the expected threshold</td>
</tr>
<tr>
<td>Awareness</td>
<td>Awareness about internal and external issues and measures taken</td>
</tr>
<tr>
<td>External Verification</td>
<td>Third party verification of data or of processes</td>
</tr>
<tr>
<td>Expected Practice New / Changed</td>
<td>This is a new question, or the expectations have changed significantly for this question compared to last year</td>
</tr>
</tbody>
</table>

### Gap Analysis (only T-DAR Starter and Custom)

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

Source: CSA
How to Interpret the Box-and-Whisker Plot

Example of Box-and-Whisker Plot

- Maximum Value
- 3rd Quartile Value
- Median Value
- 1st Quartile Value
- Minimum Value
Table of Contents

Contents

3  Topic Overview and S&P Global Corporate Sustainability Assessment (CSA)
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6  Data Universe and Guidance
   Scope of the analysis and how to read charts and symbols

11  Data Analysis at Industry and Country Level
    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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    Performance of the company on the specific topic, highlighting the major gaps in terms of score with respect to the CSA practice

44  Contact Information
Biodiversity commitment provides a basis for embedding the responsibility to have a commitment through all business functions and conduct risk assessments to address biodiversity risks.
Data Analysis at Industry Group and Regional Level

CSA Expected Practice – Biodiversity Commitment (1/2)

Rationale

The purpose of this question is to evaluate the disclosure of a company's public policy or commitment to biodiversity, covering aspects to systematically address its dependency and impact-related biodiversity risks. This includes commitments to engage with its stakeholders, conduct risk assessments, and disclose its priority areas identified, as well as a commitment to setting targets to work towards no net loss. Furthermore, companies are expected to commit to disclosing mitigating actions they take as well as setting a long-term net positive impact commitment. All aspects covered are expected to be applied to its entire value chain and be endorsed by either a member of the board of directors or executive management.

Focus and Expected Practice

<table>
<thead>
<tr>
<th>Aspects</th>
<th>Focus and Expected practice description</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Policy/Strategy for Biodiversity</strong></td>
<td>Commitment of own operations and supply chain to avoid operational activities near sites containing globally or nationally important biodiversity</td>
</tr>
<tr>
<td></td>
<td>Application of mitigation hierarchy (avoid, minimize, restore &amp; offset) when operating in areas in close proximity to critical biodiversity</td>
</tr>
<tr>
<td></td>
<td>Work with external partners to help fulfill this commitment</td>
</tr>
<tr>
<td><strong>Target</strong></td>
<td>Commitment to net positive impact (NPI) or an equivalent metric</td>
</tr>
<tr>
<td></td>
<td>Target year for full implementation of biodiversity commitment</td>
</tr>
<tr>
<td></td>
<td>Quantitative progress (in percent) towards the full implementation of commitment</td>
</tr>
</tbody>
</table>

Source: CSA 2022
Topic rationale, focus and expected practice for the topic explain the context, materiality and data used for the analysis.

**CSA Expected Practice – Biodiversity Commitment (2/2)**

**Focus and Expected Practice**

<table>
<thead>
<tr>
<th>Aspects</th>
<th>Focus and Expected practice description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Scope of Commitment</td>
<td>Requirement of own operations</td>
</tr>
<tr>
<td></td>
<td>Requirement of tier 1 suppliers</td>
</tr>
<tr>
<td></td>
<td>Requirement of non tier 1 suppliers</td>
</tr>
</tbody>
</table>

Source: CSA 2022
Among the industry groups, 17% 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. Engagement with partners is the aspect mostly considered in those policies, for most industries, while the commitment to no net loss and a net positive impact are included less frequently.

Source: CSA 2022
Public Commitment to Biodiversity

- 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.

**Table:**

<table>
<thead>
<tr>
<th>Geographical Region</th>
<th>Percentage of companies having publicly available policy for commitment to biodiversity</th>
</tr>
</thead>
<tbody>
<tr>
<td>AFR</td>
<td>40%</td>
</tr>
<tr>
<td>APA</td>
<td>15%</td>
</tr>
<tr>
<td>EUR</td>
<td>25%</td>
</tr>
<tr>
<td>LAM</td>
<td>20%</td>
</tr>
<tr>
<td>NAM</td>
<td>10%</td>
</tr>
</tbody>
</table>

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

*Source: CSA 2022*
Data Analysis at Industry and Country Level

Industry & Country Level Breakdown on Policy Commitments to Biodiversity

**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 2022: XXXX

Source: CSA 2022
Aspects covered in the Biodiversity Commitment

Description

- Among the industry groups, Utilities has the highest proportion of companies that have biodiversity commitment for the given aspects: protected areas (12%), mitigation hierarchy (28%), and external partners (43%).
- Health Care (3%) has the lowest proportion of companies that have biodiversity commitment for given aspects.
- Less than 5% of the companies have a biodiversity commitment that includes mitigation hierarchy in Consumer Discretionary (2%), Health Care (1%), and Information Technology (3%) industry sectors.
- Less than 5% of the companies have a biodiversity commitment that includes protected areas in Consumer Discretionary (3%), Health Care (3%), Industrials (4%), and Information Technology (3%) industry sectors.

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

Total assessed companies in CSA 2022: XXXX

N/A: Question is not applicable to the respective Industry group

Source: CSA 2022
Aspects covered in the Biodiversity Commitment

**Description**

- Analysing companies’ reporting across geographies, Africa is among the regions that have the highest proportion of companies disclosing all commitment aspects: protected areas (17%), mitigation hierarchy (22%), and external partners (22%).
- Asia Pacific has the lowest percentage of companies for that include mitigation hierarchy (5%), and external partners (7%) in their biodiversity commitments.
- North America has the lowest percentage of companies covering protected areas (4%) in biodiversity commitments.

**Source:** CSA 2022

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

Total assessed companies in CSA 2022: XXXX

Source: CSA 2022
Data Analysis at Industry and Country Level

Industry & Country Level Breakdown on Aspects covered in the Biodiversity Commitment

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 2022: XXXX

Source: CSA 2022

Percentage of companies reporting on various elements of biodiversity commitment, for company’s industry

- Protected Areas
- Mitigation Hierarchy
- External Partners

Percentage of companies reporting on various elements of biodiversity commitment, for company’s country

- Protected Areas
- Mitigation Hierarchy
- External Partners

Total assessed companies in CSA 2022: XXXX
Data Analysis at Industry Group and Regional Level

Adoption of metrics to measure impact on Biodiversity

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

Total assessed companies in CSA 2022: XXXX

N/A: Question is not applicable to the respective Industry group

Source: CSA 2022

Description

- Across all industry groups, 3% of companies have stated metrics to measure impact on biodiversity.
- Utilities has the highest proportion of companies that have metrics to measure impact on biodiversity: net positive impact (5%), no net loss (12%), and other metrics (14%).
- Health Care (1%) has the lowest proportion of companies that have metrics to measure impact on biodiversity.
- Less than 5% of the companies measure net positive impact and no net loss in all but the Utilities sector.

Percentage of companies having metrics to measure impact on biodiversity, by Industry Group

Source: CSA 2022
Adoption of metrics to measure impact on Biodiversity

Description

- Analysing companies’ reporting across geographies, Africa is among the regions that have the highest proportion of metrics to measure impact on biodiversity: net positive impact (8%), and no net loss (6%).
- Asia Pacific and North America have the lowest percentage of companies with net positive impact metrics (1%), and North America for no net loss metrics (1%).
- Across all regions, 5% of companies reported the implementation of other metrics to measure their impact on biodiversity.

Source: CSA 2022
Data Analysis at Industry and Country Level

Industry & Country Level Breakdown on adoption of metrics to measure 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 and country of reference, as classified by GICS and S&P Global, are in scope.

Total assessed companies in CSA 2022: XXXX

Source: CSA 2022

Percentage of companies having net positive impact, no net loss, and other metrics to measure impact on biodiversity, for company’s industry

<table>
<thead>
<tr>
<th>Metric</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Net Positive Impact</td>
<td>8%</td>
</tr>
<tr>
<td>No Net Loss</td>
<td>6%</td>
</tr>
<tr>
<td>Other metrics</td>
<td>6%</td>
</tr>
</tbody>
</table>

Percentage of companies having net positive impact, no net loss, and other metrics to measure impact on biodiversity, for company’s country

<table>
<thead>
<tr>
<th>Metric</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Net Positive Impact</td>
<td>10%</td>
</tr>
<tr>
<td>No Net Loss</td>
<td>4%</td>
</tr>
<tr>
<td>Other</td>
<td>6%</td>
</tr>
</tbody>
</table>
Data Analysis at Industry Group and Regional Level

Target year for implementation of biodiversity commitment

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

Total assessed companies in CSA 2022: XXXX

N/A: Question is not applicable to the respective Industry group

Description

- Median target year for the implementation of biodiversity commitments across half of all industry sectors is 2025, with the other half of industry sectors targeting 2030.

Source: CSA 2022

Median target year for the implementation of biodiversity commitment, by Industry Group

Source: CSA 2022
Data Analysis at Industry Group and Regional Level

**Target year for implementation of biodiversity commitment**

- Africa, Asia Pacific and Latin America have a longer timescale for the implementation of biodiversity commitments, with a median target year of 2030.
- Europe and North America indicate a median target year of 2025 for the implementation for their biodiversity commitments.

**Description**

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

Total assessed companies in CSA 2022: XXXX

Source: CSA 2022
Data Analysis at Industry and Country Level

Target year for implementation of biodiversity commitment

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 2022: XXXX

Analysis on target year set by the company for implementation of biodiversity commitment, for company’s industry

Analysis on target year set by the company for implementation of biodiversity commitment, for company’s country

Source: CSA 2022
## Data Analysis at Industry Group and Regional Level

### Percentage of quantitative progress in implementation of biodiversity commitment

**Description**

- Among the industry groups, Real Estate (90%) and Materials (87%) have the highest median percentage of progress towards their implementation of a biodiversity commitment.
- Information Technology (42%), Energy (41%) and Health Care (32%) have less than 50% median progress for the implementation of their biodiversity assessments across companies.

**Median percentage of quantitative progress of implementation of biodiversity commitment, by Industry Group**

<table>
<thead>
<tr>
<th>Industry Group</th>
<th>Median Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Communication Services</td>
<td>70</td>
</tr>
<tr>
<td>Consumer Discretionary</td>
<td>60</td>
</tr>
<tr>
<td>Consumer Staples</td>
<td>70</td>
</tr>
<tr>
<td>Energy</td>
<td>50</td>
</tr>
<tr>
<td>Financials</td>
<td>30</td>
</tr>
<tr>
<td>Health Care</td>
<td>20</td>
</tr>
<tr>
<td>Industrials</td>
<td>80</td>
</tr>
<tr>
<td>Information Technology</td>
<td>90</td>
</tr>
<tr>
<td>Materials</td>
<td>90</td>
</tr>
<tr>
<td>Real Estate</td>
<td>90</td>
</tr>
<tr>
<td>Utilities</td>
<td>60</td>
</tr>
</tbody>
</table>

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

**Total assessed companies in CSA 2022: XXXX**

**N/A:** Question is not applicable to the respective Industry group

**Source:** CSA 2022
Data Analysis at Industry Group and Regional Level

Percentage of quantitative progress in implementation of biodiversity commitment

**Description**

- Across all regions, except for Africa, progress is being made to ensure that biodiversity commitments are being implemented by companies.
- From a geographic point of view, Asian Pacific companies show the highest median share of progress towards the implementation of their biodiversity commitments (87%).

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

**Total assessed companies in CSA 2022:** XXXX

**NAS:** Applicable, but no responses received

Source: CSA 2022
Data Analysis at Industry and Country Level

Percentage of quantitative progress in implementation of biodiversity commitment

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.

Company performance: The company has not disclosed quantitative progress (in percent) towards the full implementation of commitment.

Total assessed companies in CSA 2022: XXXX

Source: CSA 2022
Biodiversity commitment covering – Operations, Tier-1 Suppliers, and Non Tier-1 Suppliers

• Biodiversity commitments that extend to all company operations as well as supply chain were noted for 5% of companies across the assessed universe.

• Among the industry groups, Utilities has the highest proportion of companies that have biodiversity commitment that covers their own operations (33%), and Consumer Staples has the highest proportion of companies that include tier 1 (9%) and non-tier 1 suppliers (6%) in their biodiversity commitment.

• Health Care, Industrials, Materials and Real Estate have the lowest proportion of companies that include their tier 1 and non-tier 1 suppliers in their biodiversity commitments.

Source: CSA 2022
Data Analysis at Industry Group and Regional Level

Biodiversity commitment covering – Operations, Tier-1 Suppliers, and Non Tier-1 Suppliers

- Analysing companies’ reporting across geographies, very few companies have explicit coverage of the application of their biodiversity commitment.
- Africa is among the regions that have the highest proportion of companies disclosing a biodiversity commitment that includes their own operations (19%).
- Across Africa and Europe, 6% of companies include tier 1 suppliers in their commitment to biodiversity, and 4% of European companies include non tier 1 suppliers in their commitment.
- Asia Pacific has the lowest percentage of companies that include their own operations within their biodiversity commitment (7%).
- Latin America and North America have the lowest percentage of companies that extend their biodiversity commitment to their suppliers.

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

Total assessed companies in CSA 2022: XXXX

Source: CSA 2022
Data Analysis at Industry and Country Level

Industry & Country Level Breakdown on Biodiversity Commitment covering – Operations, Tier-1 Suppliers, and Non Tier-1 Suppliers

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 2022: XXXX

Source: CSA 2022
Biodiversity Exposure & Assessment

Biodiversity exposure and assessment seeks to understand business exposure to critical biodiversity and how risk management is being implemented to protect and restore habitats.
The purpose of this question is to assess whether companies conduct periodic assessments of sites used for operational activities (e.g. production, extraction, plantation, or development activities) to determine the exposure to critical biodiversity. Companies that are exposed to critical biodiversity are expected to implement biodiversity management plans to protect and restore habitats.

### Focus and Expected Practice

<table>
<thead>
<tr>
<th>Aspects</th>
<th>Focus and Expected practice description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Overall</td>
<td>Public disclosure on the number of sites used for operational activities</td>
</tr>
<tr>
<td></td>
<td>Public disclosure on the total land area used for operational activities (in Hectares)</td>
</tr>
<tr>
<td>Biodiversity assessment</td>
<td>Public disclosure confirming the assessment and mapping of biodiversity of all sites used for operational activities</td>
</tr>
<tr>
<td></td>
<td>Public disclosure confirming the assessment and mapping of biodiversity of the total land area used for operational activities (Hectares)</td>
</tr>
<tr>
<td>Biodiversity exposure</td>
<td>Public disclosure confirming that none of the sites assessed are in close proximity to critical biodiversity</td>
</tr>
<tr>
<td></td>
<td>Public disclosure confirming that none of the land area assessed is in close proximity to critical biodiversity</td>
</tr>
</tbody>
</table>

Source: CSA 2022
## CSA Expected Practice – Biodiversity Exposure & Assessment (2/2)

**Focus and Expected Practice**

<table>
<thead>
<tr>
<th>Aspects</th>
<th>Focus and Expected practice description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Biodiversity management plans</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Public disclosure confirming that all sites in close proximity to critical biodiversity, have biodiversity management plans in place</td>
</tr>
<tr>
<td></td>
<td>Public disclosure confirming that all land area in close proximity to critical biodiversity, has biodiversity management plans in place</td>
</tr>
</tbody>
</table>

Source: CSA 2022
Data Analysis at Industry Group and Regional Level

Assessment of Operational sites to identify impact on biodiversity

Description

- All industry groups have less than 20% of companies that assess their impact on biodiversity for their operational sites.
- Materials and Utilities have the highest proportion of companies with biodiversity assessments, the identification of critical biodiversity areas and the creation of management plans.
- Consumer Discretionary, Consumer Staples, Industrials and Real Estate have the lowest proportion of companies that assess their impact on biodiversity for their operational sites.

Total assessed companies in CSA 2022: XXXX

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 the specific Industry groups

Source: CSA 2022
Data Analysis at Industry Group and Regional Level

Assessment of Operational sites to identify impact on biodiversity

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

Total assessed companies in CSA 2022: XXXX

Description

- Analysing reporting across geographies, Africa has the highest proportion of companies with sites that had biodiversity assessments (18%), sites located in critical biodiversity or high impact areas (18%) and had management plans in place (14%).
- Asia Pacific and North America have the lowest proportion of companies that assess their impact on biodiversity for their operational sites.

Source: CSA 2022

Percentage of companies having assessment, exposure and management plans to identify impact on biodiversity in public domain, by Geographical Region

- Disclosure on assessment
- Disclosure on critical biodiversity exposure
- Disclosure on management plans

Total assessed companies in CSA 2022: XXXX
Data Analysis at Industry and Country Level

Industry and Country Level Breakdown on assessment of operational sites to identify 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 and country of reference, as classified by GICS and S&P Global, are in scope.

Total assessed companies in CSA 2022: XXXX

Source: CSA 2022

% Disclosure on assessment
% Disclosure on critical biodiversity exposure
% Disclosure on management plans

% Disclosure on assessment
% Disclosure on critical biodiversity exposure
% Disclosure on management plans

Percentage of companies having assessment, exposure and management plans to identify impact on biodiversity in public domain, for company’s industry

Percentage of companies having assessment, exposure and management plans to identify impact on biodiversity in public domain, for company’s country

Source: CSA 2022
<table>
<thead>
<tr>
<th>Page</th>
<th>Section</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>3</td>
<td>Topic Overview and S&amp;P Global Corporate Sustainability Assessment (CSA)</td>
<td>Relevance for the society, company and capital market</td>
</tr>
<tr>
<td>6</td>
<td>Data Universe and Guidance</td>
<td>Scope of the analysis and how to read charts and symbols</td>
</tr>
<tr>
<td>11</td>
<td>Data Analysis at Industry and Country Level</td>
<td>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.</td>
</tr>
<tr>
<td>39</td>
<td>Company Performance on the Topic based on the CSA practice</td>
<td>Performance of the company on the specific topic, highlighting the major gaps in terms of score with respect to the CSA practice.</td>
</tr>
<tr>
<td>44</td>
<td>Contact Information</td>
<td></td>
</tr>
</tbody>
</table>
## CSA Gap Analysis – Biodiversity Commitment (1/2)

### Biodiversity Commitment

<table>
<thead>
<tr>
<th>Aspects</th>
<th>Focus and Expected practice description</th>
<th>Assessment</th>
</tr>
</thead>
<tbody>
<tr>
<td>Policy/ Strategy for Biodiversity</td>
<td>Commitment of own operations and supply chain to avoid operational activities near sites containing globally or nationally important biodiversity</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Application of mitigation hierarchy (avoid, minimize, restore &amp; offset) when operating in areas in close proximity to critical biodiversity</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Work with external partners to help fulfill this commitment</td>
<td></td>
</tr>
<tr>
<td>Target</td>
<td>Commitment to net positive impact (NPI) or an equivalent metric</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Target year for full implementation of biodiversity commitment</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Quantitative progress (in percent) towards the full implementation of commitment</td>
<td></td>
</tr>
</tbody>
</table>

**Question Score:** X

- Full score
- Partial score
- Zero points
- Additional information

The company has a commitment to no net loss; however, the company is expected to have Commitment to net positive impact (NPI) or an equivalent metric.

The company has not set a target year for full implementation of biodiversity commitment.

No quantitative progress (in percent) towards the full implementation of commitment.
## CSA Gap Analysis – Biodiversity Commitment (2/2)

### Biodiversity Commitment

<table>
<thead>
<tr>
<th>Aspects</th>
<th>Focus and Expected practice description</th>
<th>Assessment</th>
</tr>
</thead>
<tbody>
<tr>
<td>Scope of Commitment</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Requirement of own operations</td>
<td></td>
<td>No disclosure on requirement of own operations in the biodiversity commitment</td>
</tr>
<tr>
<td>Requirement of tier 1 suppliers</td>
<td></td>
<td>No disclosure on requirement of tier-1 suppliers in the biodiversity commitment</td>
</tr>
<tr>
<td>Requirement of non tier 1 suppliers</td>
<td></td>
<td>No disclosure on requirement of non-tier-1 suppliers in the biodiversity commitment. The company’s management approaches web page and the document Sustainability Performance Data does not cover information on tier-1 suppliers. Therefore, the response was not accepted</td>
</tr>
</tbody>
</table>

Question Score: X

- Full score
- Partial score
- Zero points
- Additional information
## Company Performance on the Topic based on the CSA practice

### CSA Gap Analysis – Biodiversity Exposure & Assessment (1/2)

### Biodiversity Exposure & Assessment

<table>
<thead>
<tr>
<th>Aspects</th>
<th>Focus and Expected practice description</th>
<th>Assessment</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Overall</strong></td>
<td></td>
<td>The company has publicly reported 8 sites with 25,893 hectares of land area which is used for operational activities</td>
</tr>
<tr>
<td></td>
<td>Public disclosure on the number of sites used for operational activities</td>
<td>The company has publicly reported 8 sites with 25,893 hectares of land area which is used for operational activities</td>
</tr>
<tr>
<td></td>
<td>Public disclosure on the total land area used for operational activities (in Hectares)</td>
<td>The company has publicly reported 8 sites with 25,893 hectares of land area which is used for operational activities</td>
</tr>
<tr>
<td><strong>Biodiversity assessment</strong></td>
<td>Public disclosure confirming the assessment and mapping of biodiversity of all sites used for operational activities</td>
<td>The company has publicly reported on an assessment and mapping of biodiversity of all sites and the total land area used for operational activities</td>
</tr>
<tr>
<td></td>
<td>Public disclosure confirming the assessment and mapping of biodiversity of the total land area used for operational activities (Hectares)</td>
<td>The company has publicly reported on an assessment and mapping of biodiversity of all sites and the total land area used for operational activities</td>
</tr>
<tr>
<td><strong>Biodiversity exposure</strong></td>
<td>Public disclosure confirming that none of the sites assessed are in close proximity to critical biodiversity</td>
<td>The company has publicly reported 1 site with 4,729 hectares of land area are in close proximity to critical biodiversity; which is above the threshold</td>
</tr>
<tr>
<td></td>
<td>Public disclosure confirming that none of the land area assessed is in close proximity to critical biodiversity</td>
<td>The company has publicly reported 1 site with 4,729 hectares of land area are in close proximity to critical biodiversity; which is above the threshold</td>
</tr>
</tbody>
</table>

Question Score: X

- Full score
- Partial score
- Zero points
- Additional information
### Biodiversity Exposure & Assessment

<table>
<thead>
<tr>
<th>Aspects</th>
<th>Focus and Expected practice description</th>
<th>Assessment</th>
</tr>
</thead>
<tbody>
<tr>
<td>Biodiversity management plans</td>
<td>Public disclosure confirming that all sites in close proximity to critical biodiversity, have biodiversity management plans in place</td>
<td>The company has publicly reported that all sites and total land area in close proximity to critical biodiversity, have biodiversity management plans in place</td>
</tr>
<tr>
<td></td>
<td>Public disclosure confirming that all land area in close proximity to critical biodiversity, has biodiversity management plans in place</td>
<td></td>
</tr>
</tbody>
</table>
### Table of Contents

#### Contents

<table>
<thead>
<tr>
<th>Page</th>
<th>Section</th>
</tr>
</thead>
</table>
| 3    | Topic Overview and S&P Global Corporate Sustainability Assessment (CSA)  
Relevance for the society, company and capital market |
| 6    | Data Universe and Guidance  
Scope of the analysis and how to read charts and symbols |
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Company Name | Month Year | 47