Company Benchmarking Report

S&P Global
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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.

Visualization 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

To learn more, visit https://www.spglobal.com/esg/csa/esg-benchmarking
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 rational 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.
To learn more, visit https://www.spglobal.com/esg/csa/esg-benchmarking

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. 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. In addition questions that score 30% or less than the total available score will be marked as major gap and summarized in one table, incl. related improvement actions.

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.

<table>
<thead>
<tr>
<th>Items covered in your report</th>
<th>CBR</th>
<th>CBR Medium</th>
<th>CBR Small</th>
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<tr>
<td><strong>Management summary</strong></td>
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<tr>
<td>Sustainability performance overview</td>
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<td>Key developments and performance on most relevant criteria</td>
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<tr>
<td>Color-coded score heatmap of top scores and your closest competitors</td>
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<tr>
<td>Dimension overviews with scores table, 4-year trend against industry and y-o-y change</td>
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<td></td>
<td>Included in all report versions (~20 pages)</td>
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<td>If relevant, CSA based index memberships</td>
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<tr>
<td>One hour debrief call with a CSA expert</td>
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<tr>
<td><strong>Criteria dashboards</strong></td>
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<tr>
<td>Criteria overview with scores table, 4-year trend against industry and y-o-y change</td>
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<tr>
<td>Table with question scores, weights, y-o-y score change, average industry scores, and weighted gap to total score</td>
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<tr>
<td>Rational for all questions in criterion</td>
<td>All criteria (~240 pages)</td>
<td>Up to 14 criteria (~160 pages)</td>
<td>Up to 7 criteria (~80 pages)</td>
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<td>Detailed question-by-question analysis, including for each question aspect</td>
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<td>CSA expected practice and assessment approach/focus</td>
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<td>Company specific gap analysis</td>
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<td>Selected peer practices for identified gaps*</td>
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* 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 ESG scores relative to a select peer group in the global DJSI universe or in a defined region or country (min. 6)
- A half-day workshop covering our assessment of your company’s sustainability performance at your offices, via video conference or at the S&P Global office in Zurich

We are proud to have seen 79% clients from 2021 buy a CBR again in 2022 and we would like to thank our clients for their trust and for having positively evaluating our benchmarking services.

To learn more, contact us.

Important legal information

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