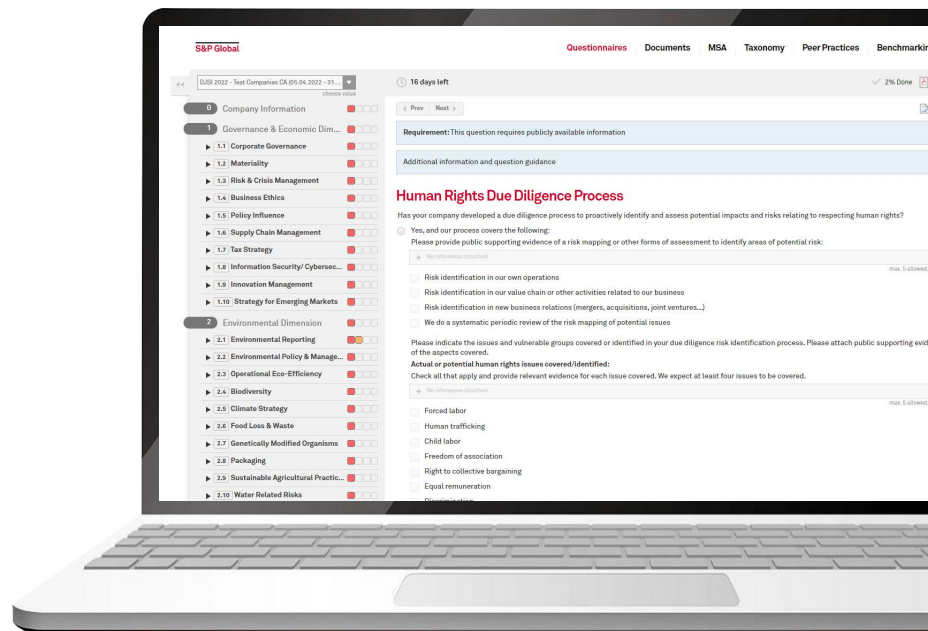


# Corporate Sustainability Assessment



# 01

## S&P Global Corporate Sustainability Assessment

### Benefit from an independent assessment of your company's sustainability performance

The S&P Global Corporate Sustainability Assessment (CSA) enables you to benchmark your company's performance on a wide range of industry specific economic, environmental and social criteria that are relevant to the growing number of sustainability focused investors and financially relevant to your corporate success. It enables you to leverage the unique expertise and the proprietary methodology and database underlying the world's most renowned sustainability indices, the Dow Jones Sustainability Indices (DJSI), for your internal processes and external communication. As of Nov 2022, S&P Global clients representing over US \$30 trillion in Assets

under Management now integrate S&P Global ESG scores into their investment decision-making processes. Over its more than 20 year history, the CSA has become a reference tool for companies to gauge the financial materiality of their sustainability performance from an investor perspective and to prepare themselves to address upcoming sustainability trends.

With 62 industry-specific questionnaires, the CSA leads the field in helping companies make the link between sustainability and their business strategies.

**Chief Financial Officers** use the CSA and its results to communicate with the growing number of sustainability focused investors. The CSA is a tool to link a company's sustainability performance and business strategy in a convincing and credible way. Leading companies proactively use this information within their company's investor relations narrative.

**Chief Sustainability Officers** use the CSA as a credible, independent benchmark of their company's sustainability performance relative to industry peers while providing internal and external stakeholders with important insights into their company's sustainability performance and value drivers.

**"We consider the CSA to be the premier external sustainability assessment. To keep our sustainability strategy relevant into the future, Linde can't simply look into the mirror. We need a way to be able to look into the future. The S&P Global assessment is one of our key tools to do that."**

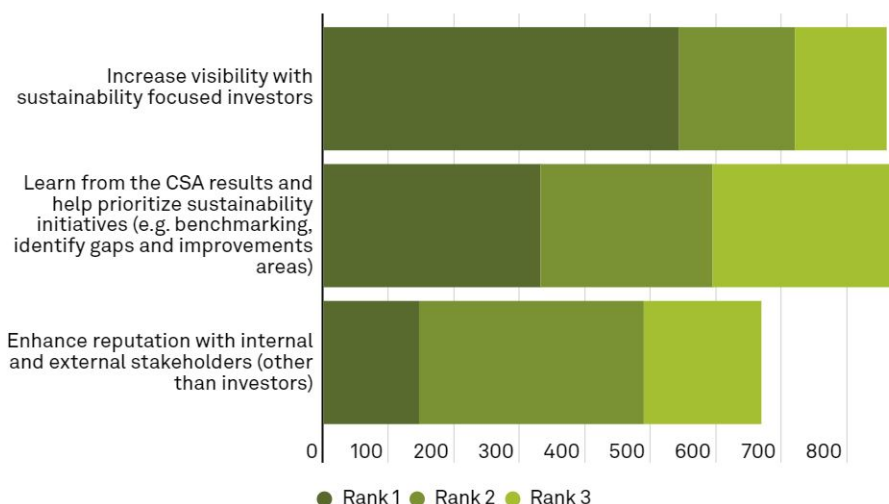
– **Riva Krut**, VP and Chief Sustainability Officer  
Linde Plc., USA, participating in the CSA since 2003

## Corporates consider the CSA as a guide for sustainability action plans.

More than one third of the 3,000 companies participating in the 2022 CSA responded to a Feedback Survey we offered to gather input on what motivates companies to participate. Respondents indicated that they see value in the process given the ability to use the results with important internal stakeholders and external capital markets participants. They gave the CSA a score of 7/10 for being a fair representation of the corporate sustainability performance in their respective industries. Below, we provide the top 3 motivations to participate.

### What **motivates** you/your company to participate in the S&P Global Corporate Sustainability Assessment?

Companies ranked the provided options in order of importance to their company (Rank 1 = most important motivation, Rank 6 = least important motivation). Here are the top 3 answers.



## What do your peers say?

Companies that participate in the CSA year after year consistently tell us:

*"We use the CSA as a tool to communicate with the growing number of sustainability focused investors in a convincing and credible way."*

*"We use the CSA to develop and implement a successful and sustainable business strategy."*

*"We value the external/internal recognition for our sustainability performance."*

*"The CSA helps us to reduce sustainability risks for the company and realize opportunities."*

*"The CSA participation embed sustainability thinking in the corporate DNA (networks)."*

## S&P Global ESG Scores are available to hundreds of thousands of stakeholders

As ESG considerations become more critical to capital markets, the CSA enables us to provide you and your stakeholders with a relevant and comprehensive sustainability assessment. A key feature of the CSA is that, through your active participation, you can provide additional information to what is publicly available, including all your recent ESG initiatives.

ESG Scores based on the CSA are available via public S&P Global ESG Scores website and Percentile Ranks based on those scores are shared on the Bloomberg Professional platform.

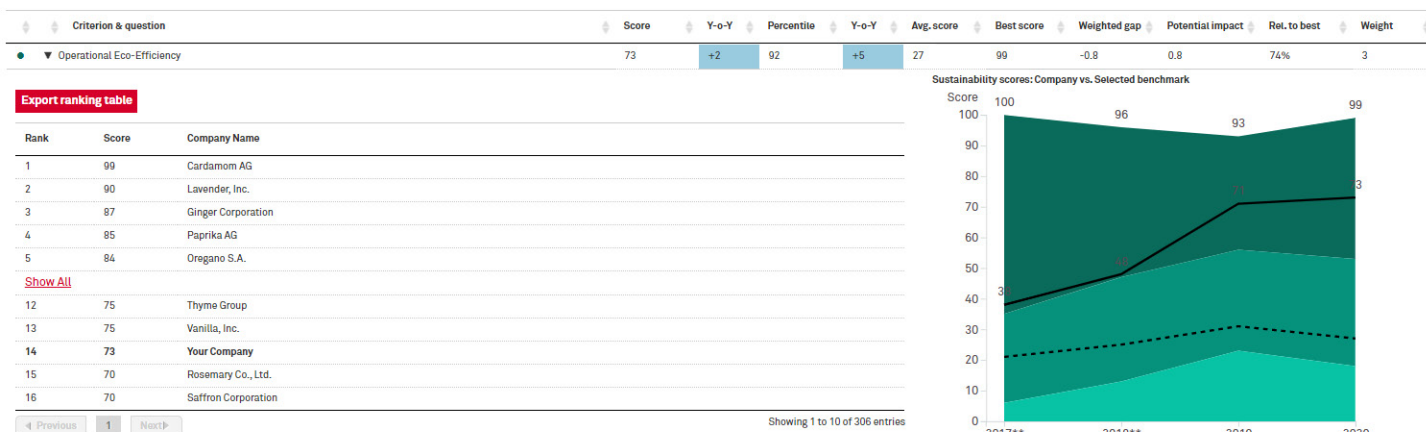
As of November 2021 S&P Global ESG Scores, and if companies wish, also the underlying data points, are shared on the S&P Global Capital IQ Pro Platform. Within just one year, this offering has generated tremendous interest: S&P Global Clients representing over US \$30 trillion in Assets under Management now integrate S&P Global ESG scores into their investment decision-making processes. S&P Global ESG scores' clients span across a number of industries, including Asset Management, Research and Consulting Services, Fintech, Education Services, Central Banks, and more.

## Learning from the CSA results

The S&P Global Corporate Sustainability Assessment enables you to establish a baseline for your sustainability performance and to conduct competitive benchmarking. We facilitate your learning with:

- **A Benchmarking Scorecard and Database** empowering you to conduct multi-year trend analysis and gain detailed insight on the rankings within your industry. As an active participant, we provide you with a scorecard which allows you to give feedback to your subject-matter experts for each question in the CSA (see How does the assessment work? on page 3). This unparalleled level of transparency will give you the most complete insight into your performance.
- **Company specific and broad industry insights** for companies interested in a more in-depth analysis of their sustainability performance. S&P Global offers different customized benchmarking solutions including detailed qualitative and quantitative analysis and a discussion of the companies' performance compared to their industry peers.

### Online benchmarking tools available for participating companies — showing results, ranking and multiyear trends



## How does the assessment work?

The S&P Global Corporate Sustainability Assessment uses a consistent, rule-based methodology to convert an average of 1,000 data points per company into a S&P Global ESG Score.

The 62 industry-specific questionnaires each contain approximately 100-130 questions covering 23 different key themes across the economic, social and environmental dimension.

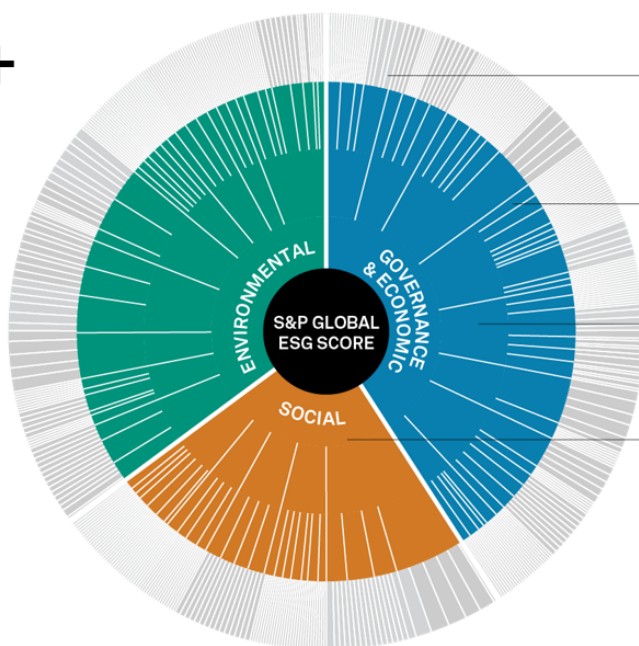
## From data to score — Visualization for a sample industry

**13,000 +**

Companies

**99%**

Global Market Capitalization



Approx.

**1,000**

Data points

Assessed Values, Text, Checkboxes, Documents  
Sources: Web-based questionnaire and company documents

Up to

**100 +**

Question-level scores

Weighted Data Point Scores  
Up to 50% industry-specific

Up to

**30 +**

Criteria scores

Weighted Question Scores  
62 industry-specific approaches, with tailored questions, criteria and related weightings

**3**

Dimension scores

Weighted Criteria Scores  
Adjusted for corporate ESG controversies where applicable

**1**

S&P Global ESG Score

Sum of Weighted Dimension Scores

## Your CSA portal — secure, online and easy-to-use

The CSA is completed via our secure and user-friendly online questionnaire platform. Our convenient online reporting tool substantially facilitates reporting and, after the first year of participation, it can be pre-filled with previous answers in subsequent years. Our user-friendly online reporting tool allows you to:

- access question-specific help functions
- easily attach supporting evidence
- quickly view questionnaire completion progress with clear color-coding scheme
- assign user rights to complete the questionnaire online
- control final questionnaire sign-off
- benefit from an online repository of your ESG approach and business case reference

## The CSA as your IR toolkit — stay ahead of the curve

Participation in the CSA helps ESG, IR and other departments such as procurement or HR to collaborate more closely in putting their company's ESG performance into context, explaining how challenges are addressed and how the company intends to create value in the long term.

The breadth and depth of the assessment across the economic, environmental and social dimensions gives

companies a unique opportunity to highlight their sustainability strengths in areas that might not be covered by traditional sustainability reports. For the past 24 years, the CSA has addressed sustainability issues before they have entered the agenda of other investors or regulators. As a result, active participation in the CSA has helped many companies to future-proof their business and stand out as ESG leaders.

## Over 3,000 companies are already generating business value from participating in the CSA. Join them now.

### Which companies are invited to participate in the CSA?

In 2023, S&P Global will invite over 13,000 companies to participate in the CSA. This includes:

- All companies that participated in the 2022 CSA.
- Companies invited for potential inclusion in an ESG Index (including Dow Jones Sustainability Indices (DJSI), as well as numerous other S&P ESG indices covering stock as well as fixed-income indices.
- Companies whose sustainability performance is considered to be of interest to the broader investment community.

Companies that are invited but decide not to participate may be assessed by S&P Global based on publicly available information, and the resulting ESG Scores and data may be shared via S&P Global platforms.

Official invitations will be sent out between February and June. Companies may also check their invitation status using the search tool above, and visit the CSA portal to book their assessment window at any time.

Visit the CSA website for more information and to check if your company is invited: [www.spglobal.com/esg/csa/invited-companies](https://www.spglobal.com/esg/csa/invited-companies)

### Participation without invitation

Any company interested in the CSA that agrees to make their resulting ESG Score public on S&P Global platforms will be assessed free of charge. Please contact [csa@spglobal.com](mailto:csa@spglobal.com) for more information.

As a non-invitee, you can answer the CSA and keep your score confidential by commissioning the CSA as a service for a fee from our Benchmarking team. Please feel free to reach out [by completing this form](#) to learn more about how you can get an assessment.

### What is the assessment process for invited companies?

#### Assessment windows

To better accommodate corporate reporting schedules the CSA 2023 will follow a new approach.

The CSA questionnaire opens for all companies on April 4th. Starting in March, companies can reserve a 2-month assessment window that best meets their own reporting cycle and project planning needs. Companies can book the assessment window that best meets their needs directly in the CSA portal, subject to quota availability. [Register early](#) to ensure your company can complete the CSA in the most convenient window.

#### Deadline extensions

Deadline extensions will be available to participating companies in the CSA portal once the selected assessment window started. A selection tool will inform companies directly about the impact an extension has on the expected score release date. If applicable, companies invited for index inclusion will have a maximum deadline to ensure that possible index selection can be based on a participation-based score.

#### Publication of results

S&P Global ESG Scores calculated from the CSA will be released in monthly waves starting in August, depending on the Assessment Window chosen.

More information regarding the assessment timeline is available at: [www.spglobal.com/esg/csa/csa-timeline](https://www.spglobal.com/esg/csa/csa-timeline)

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# S&P Global

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### About S&P Global Sustainable1

S&P Global Sustainable1 is the central source for sustainability intelligence from S&P Global. Sustainable1 matches customers with the ESG products, insights and solutions from across S&P Global's divisions to help meet their unique needs. Our comprehensive coverage across global markets combined with in-depth ESG intelligence provides financial institutions, corporations and governments an unmatched level of clarity and confidence to successfully navigate the transition to a sustainable future. Our data and well-informed point of view on critical topics like energy transition, climate resilience, positive impact and sustainable finance allow us to go deep on the details that define the big picture so customers can make decisions with conviction. To learn more about Sustainable1, visit [www.spglobal.com/sustainable1](http://www.spglobal.com/sustainable1).

### About S&P Global

S&P Global (NYSE: SPGI) is the world's foremost provider of credit ratings, benchmarks and analytics in the global capital and commodity markets, offering ESG solutions, deep data and insights on critical economic, market and business factors. We've been providing essential intelligence that unlocks opportunity, fosters growth and accelerates progress for more than 160 years. Our divisions include S&P Global Ratings, S&P Global Market Intelligence, S&P Dow Jones Indices and S&P Global Platts. For more information, visit [www.spglobal.com](http://www.spglobal.com).

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