Thematic Data Analysis Report (T-DAR)

A focused ESG data analysis for companies with very delineated analytical needs, which offers a detailed insight into a material ESG topic to benchmark your company’s performance on the subject.
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01 Thematic Data Analysis Report (T-DAR) Overview

The Thematic Data Analysis Report (T-DAR) is available as a stand-alone service for companies that have participated in the S&P Global Corporate Sustainability Assessment (CSA). The T-DAR is designed to address the need of having a complete overview and in-depth analysis on a pre-defined ESG topic material for your company and stakeholders. The data used in the report are from the CSA and other proprietary databases. The report is built in a modular way, so that it is possible to include an analysis of the company's performance on the topic based on the CSA scores and data as well as to benchmark the execution against a selected peer group of companies.

This service is designed to support management decisions and to better understand the sustainability performance of the outlined peer groups included in the analysis.

The analysis is defined by the featured topic. The level of detail and depth of the report by the customer.

What do you get?

The service consists of a report in presentation format, covering, depending on the level of depth chosen by the customer (Basic, Starter, Expert), the following modules:

**Thematic Data Analysis Report (T-DAR) Basic**
- General theme overview
- Relevance of the topic for the stakeholders and company performance
- Rationale and expected practices
- Data analysis of the topic at industry and country level

**Thematic Data Analysis Report (T-DAR) Starter**
- All the components of the T-DAR Basic report
- Benchmarking of the company performance on data-point level versus peers in the industry and in the countries of reference
- Gap-Analysis with respect to the CSA expected practice for the relevant aspects

**Thematic Data Analysis Report (T-DAR) Expert**
- All the components of the T-DAR Starter report
- Benchmarking of the company performance on data-point level versus a selected peer group
- Descriptive statistics on scores of peer companies

**Thematic Data Analysis Report (T-DAR) Debriefing Call**
- Presentation and discussion of the results of the Thematic Data Analysis Report (T-DAR)
Who benefits from this service?

Companies looking to understand and improve their relative performance in a specific material sustainability topic, deemed as relevant for the capital market and the broader society.

The T-DAR represents a benchmarking tool to support management decisions on continuous improvement of sustainability practices in key topics by gaining insights on the performance of the reference industry, region, and selected peer groups.

How do you benefit?

Obtain focused, objective information and statistical evidence to:

- Gain insight into your key strengths and weaknesses in specific material sustainability topics
- Advance key sustainability issues within your organization
- Develop a targeted roadmap to gain and progress in key areas
- Allocate your sustainability resources more efficiently

The Thematic Data Analysis Report (T-DAR) provides detailed insights on a relevant sustainability topic in a modular way

The T-DAR is a report on a specific sustainability topic built in a modular way, enabling the customer to select three levels of detail of the analysis based on its benchmarking needs. The customer can choose between T-DAR Basic, T-DAR Starter and T-DAR Expert. The examples for each module are provided below for information purposes only.

To learn more, visit https://www.spglobal.com/esg/csa/esg-benchmarking
02 T-DAR Product Modules

Thematic Data Analysis Report (T-DAR) Basic

The T-DAR Basic provides a general overview of the theme and the materiality of the subject for the different stakeholders and for the company. It includes an overview on how the topic is addressed in the CSA and describes the rationale and expected practice. The data collected in the CSA and other proprietary datasets are then used to deep dive in the topic in the form of an analysis at industry and country level.

General theme overview: Relevance of the topic for the stakeholders and company performance

Understanding the relevance of the team for the society, company, and capital market.

## Relevance for the society

Conversations around diversity, equity, and inclusion have gathered significant attention over since the MeToo movement and the Black Lives Matter protests. These events highlighted our society’s racial and gender inequities with new eyes, prompting governments and businesses to make commitments toward rectifying various forms of biases. Social upheavals have certainly brought the discourse on diversity to the forefront, along with a renewed focus on how these issues are mirrored in workplaces. Current trends indicate the need for concerted action from governments, industry bodies, investors, and companies to keep gender equality topics on top of their agendas.

## Relevance for the business

Research has shown that diversity brings many advantages to an organization, including profitability and market performance. Companies with a diverse workforce can gain from diversity in perspectives, ideas, and experiences that help build an effective and resilient business. Such companies tend to outperform organizations that do not invest in diversity. Limiting diversity agenda or adopting commitments as a token gesture can be disadvantageous to the companies as they are likely to fall behind their peers when it comes to meaningful action. As a result, companies may be sacrificing their resilience, limiting access to talent, diverse skills, and perspectives. Companies with poor gender diversity records may be exposed to reputational risks because of discrimination lawsuits, supply chain risks related to exploitation of women and girls, and operational risks associated with poor talent management and productivity.

## Relevance for the capital market

Investors recognize the correlation between gender diversity in companies and long-term value creation, stability, and financial returns. Towards this end, responsible investors are actively embracing investing with a gender lens, thereby aligning their strategies with the UN Sustainable Development Goals, and pushing companies to have greater gender diversity. In 2019, total publicly available equity and fixed income offerings in gender lenses investing reached over USD 2.4 billion in assets under management. As gender diversity is being diligently considered as an investment criterion, it is essential to understand the performance of companies committed to adopting progressive measures in this area. Various indices also bring transparency to gender-related policies and practices of publicly listed companies and allow investors to compare how companies worldwide invest in diversity.

### CSA Methodology

The basis of the analysis is the S&P Global 2021 Corporate Sustainability Assessment (CSA) which evaluated 1,863 companies on various E, S, and G parameters, including 10 questions about their holistic diversity performance. These questions cover topics such as board diversity, gender pay, workforce breakdown by gender, race, nationality, and minorities, health and well-being, and discrimination and harassment. The analysis offers insights into the current diversity performance of companies participating in the CSA across 11 industry groups and in five geographic locations.

### List of the 11 relevant questions from the Corporate Sustainability Assessment (CSA) covered in this report:

1. Board Diversity Policy
2. Board Gender Diversity
3. Discrimination & Harassment
4. Workforce Breakdown: Gender
5. Workforce Breakdown: Race/Ethnicity & Nationality
6. Workforce Breakdown: Other Minorities
7. Gender Pay Indicators
8. Hiring
9. Employee Turnover Rate
10. Trend of Employee Engagement
11. Health and Well-being

To learn more, visit [https://www.spglobal.com/esg/csa/esg-benchmarking](https://www.spglobal.com/esg/csa/esg-benchmarking)
Rationale and expected practice

Based on the CSA Methodology the rationale and expected practice of each of the aspects relevant for the theme are presented in the report.

<table>
<thead>
<tr>
<th>Rationale</th>
<th>Focus and Expected Practice</th>
</tr>
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<tbody>
<tr>
<td>Employees are one of the most important intangible assets for companies. The ability to attract qualified and talented employees, as well as retain and nurture internal talents is pivotal for corporate success. Companies focused on attracting the best talents should not forget about their internal talents who have grown with the company, understand the organization, its mission and culture. Companies need to build organized internal career mobility processes to retain talents and reduce external hiring costs. This question asks for the number of new employee hires, the percentages of positions filled by internal candidates, the hiring cost, and data breakdowns by age, gender, race/ethnicity and management level.</td>
<td>Focus and Expected Practice description</td>
</tr>
<tr>
<td>Public Reporting</td>
<td>Public reporting on total number of new employee hires for the last four years</td>
</tr>
<tr>
<td>Average hiring cost/FTE</td>
<td>Disclosure on average hiring cost/FTE for the last four years</td>
</tr>
<tr>
<td>Breakdown</td>
<td>Breakdown of new employee hires and/or internal hires data based on at least two of the following categories:</td>
</tr>
</tbody>
</table>
| | • Age
| | • Gender
| | • Management level (e.g. junior/law level, middle, senior/top level management)
| | • Race, ethnicity, nationality, country of origin or cultural background |

Data analysis of the topic at industry and country level

Insight into industry and country reporting behavior in the form of easy-to-use visualizations including descriptive information to highlight certain patterns readable from the charts.

The ability to attract qualified and talented employees and retain and nurture talents is pivotal for corporate success. Companies need to track gender and diversity metrics in hiring in a way to be able to evaluate and measure fair treatment of all employees.

The analysis showed that an average of 65% of the companies across the industry groups disclosed the breakdown of employee hires by gender, with the Utilities, Materials, and Communication Services sectors having the highest proportion of companies that disclosed this aspect. These industry groups also have the highest proportion of companies that provide employee hires data based on age. Only a few proportion of companies disclosed new hires based on management level and race/ethnicity or nationality across the industry groups.
**Thematic Data Analysis Report (T-DAR) Starter**

The T-DAR Starter includes all the components of the T-DAR Basic and in addition provides a benchmarking of the company performance on data-point level versus peers in the industry and in the countries of reference. A gap-analysis with respect to the CSA expected practice for the relevant aspects in the format of an easy-to-read table is incorporated in the report, describing your strengths and weaknesses.

**Benchmarking of the company performance on data-point level versus peers in the industry and in the countries of reference**

Clear visualizations based on statistics derived from the datasets to better understand your positioning within the different reference groups and compare your company metrics and indicators within your industry and geography. Depending on the datapoint the statistical information is illustrated with a chart. The company performance is described and illustrated in the charts where appropriate.

**Description**

Asia-Pacific and Latin America have the largest proportion of companies reporting new hires based on management level.
**Question-level Gap Analysis: Understand Your Strengths and Weaknesses**

An item-by-item review of your assessment results for the selected questions.

Icons provide a quick visualization of strengths and areas for improvement, based on the following assessment types: disclosure, (public) availability of documents, data coverage, trend/performance, awareness and third-party verification.

**Thematic Data Analysis Report (T-DAR) Expert**

The T-DAR Expert includes all the components of the T-DAR Starter and in addition it foresees the possibility to add a selected peer group of companies of your choice. Descriptive statistics on scores of peer companies are integrated into the report.

**Benchmarking of the company performance on data-point level versus a selected peer group**

Insight into industry, geography, and peer group reporting behavior and transparency.

Easy-to-use visualization of differences in reporting and transparency (as applicable) between industry, country, and your peer group. This benchmarking information can support you in making your case for the (public) reporting of certain data or increased transparency on company procedures and guidelines.

Descriptive statistics on scores of peer companies: your relative position to your peers for each question included in the report.

To learn more, visit [https://www.spglobal.com/esg/csa/esg-benchmarking](https://www.spglobal.com/esg/csa/esg-benchmarking)
This report enables you to debate your case internally showing statistics derived from your peer group and top performers and compare your company metrics and indicators with your industry, industry top performers, and your selected peer groups.

Complementary services: the T-DAR can be bought as stand-alone or in combination with other services based on the CSA.

**Thematic Data Analysis Report (T-DAR) Debriefing Call**

T-DAR Debriefing Call: presentation and discussion of the results of the T-DAR report.
## 03 T-DAR Pricing and Service Options

The T-DAR is available throughout the year for selected themes. **Please get in touch with the team** to learn more about the topics available for the analysis. Please refer to the table below for more details and feel free to contact us to identify the solution that best meets your needs.

<table>
<thead>
<tr>
<th>Service</th>
<th>Deliverable</th>
<th>Components</th>
<th>Delivery Specifications</th>
<th>Service Fee</th>
</tr>
</thead>
</table>
| Thematic Data Analysis Report Basic | Report Approx. 20 pages          | • General theme overview  
• Relevance of the topic for the stakeholders and company performance  
• Rationale and expected practice  
• Data analysis of the topic at industry and country level | Report delivery 4-6 weeks after order date | $2'200 |
| Thematic Data Analysis Report Starter | Report Approx. 20 pages          | • All components of the Basic report  
• Quantitative benchmarking of company performance on data-point level vs. peers in the industry and peers in the country  
• Gap- Analysis with respect to the CSA expected practice for the relevant aspects | Report delivery 4-6 weeks after order date | $5'500 |
| Thematic Data Analysis Report Expert | Report Approx. 20 pages          | • All components of the Starter report  
• Quantitative benchmarking of company performance on data-point level vs selected peers | Report delivery 4-6 weeks after order date | $11'000 |
| Thematic Data Analysis Report Debriefing call | Video conference 1-hour | • Presentation and discussion of the results of the Thematic Data Analysis Report | Only together with and upon delivery of a Starter or Expert Report | $3'300 |

To learn more, contact us.
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