Factsheet 2023

CSA Performance Outline Report (POR) and Workshop

Extensive feedback on the S&P Global Corporate Sustainability Assessment (CSA) performance for companies, including a CSA Performance Outline Report and a workshop to enable a conversation between the company’s representatives and an S&P Global Sustainability Benchmarking specialist.

S&P Global
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CSA Performance Outline Report (POR) and Workshop Overview

The CSA Performance Outline Report (POR) and Workshop is a benchmarking service including a report covering a high-level CSA performance overview of the company and a two-hours workshop to discuss up to twenty previously agreed questions related to the CSA. The CSA Performance Outline Report covers a short presentation of the CSA, a synopsis of the reference industry, the CSA company’s performance in terms of total and dimension scores in the context of the reference industry. Additionally, quick insights on the company’s major gaps in terms of score are summarized. The focus of the workshop is to present the CSA Performance Outline Report and address in a straightforward set-up the previously submitted questions on the different aspects included in the CSA. The straightforward set-up facilitates a dialogue between the company’s representatives and the S&P Global Sustainability Benchmarking representative.

The CSA Performance Outline includes a short presentation of the CSA and reference industry synopsis, the company’s performance in terms of total and dimension scores in a dynamic way and in the context of the reference industry, quick insights on the company’s major gaps in terms of score and a detailed overview on the uses of scores and data of the CSA.

This service is designed to provide company’s representatives involved in the CSA process feedback on the company’s performance with the possibility to ask specific questions during the workshop.

What do you get?

The service consists of a CSA Performance Outline Report (POR) in presentation format and a two-hours workshop. The POR covers the following:

- Short presentation of the CSA and industry synopsis
- Company performance in terms of total and dimension scores, over the last four years (where available) and compared with industry peers
- CSA performance of the company at criterion level, highlighting the major gaps in terms of score
- Use of CSA scores and data by the different stakeholders

The workshop gives company’s representatives the possibility to have a two-hours conversation with a S&P Global Sustainability Benchmarking representative on up to twenty previously agreed topics.

Who benefits from this service?

Companies looking to understand and improve their CSA performance in the format of an extensive and flexible Q&A session with a S&P Global Sustainability Benchmarking representative.

How do you benefit?

Obtain focused, objective feedback on the company’s CSA performance to:

- gain an overview of your company performance in terms of total and dimension scores over time and compared with industry peers, as well as an identification of the criteria with the major gaps in terms of score
- start an internal conversation with the different teams involved in the CSA submission
- identify key areas of the CSA to prioritize in terms of actions to be taken
Service Components

The CSA POR is a report of around 40 pages explaining the company CSA performance as well as major areas for improvement. The report also includes an overview on the uses of scores and data of the CSA.

The two-hours POR Workshop gives the company the flexibility to select up to twenty questions from the CSA to be discussed with a S&P Global Sustainability Benchmarking representative. Company’s representatives from the different areas involved in the CSA can join to the workshop.

The examples below are provided for information purposes only.

CSA Performance Outline Report (POR)

Overall Performance Summary: Structured Analysis of the Company’s Industry Position

Understand your company’s overall performance over time and against your industry.

The performance overview will focus on trends in total score 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 (where available). It includes information on your company’s index memberships and will identify the top 5 companies as well as the names of your closest competitors at total score level.

Sample Company Sustainability Performance Overview

Overview

Sample Company has continued to improve in Total Score for the past 3 years. The company has kept its strong performance against peers and is at top among the eligible invited companies assessed across the Sample Industry in 2022. With a 4-point score gain, the Governance & Economic Dimension was the most improved. The 4-point improvement resulted in the highest score in the past 4 years.

The company’s Environmental Dimension score is same as last year and it remains comfortable in the top 10% companies across the Sample Industry. It further contributed 28 points out of a possible 31 points to the Total Score in 2022. The Social Dimension noted a 2-point decrease in score after a year-over-year improvement the 3 previous years.

As of 2022, ESG Scores are published throughout the year; please refer to the first page of this report to learn more about your peer group covered in this report.

For more information about the different groups of companies assessed through the CSA, please visit this webpage.

* Revised after announcement of 2022 ESG Scores
Help in Setting Your Company's Improvement Strategy

Understand key improvement areas and concrete, executable improvement options.

The overview enables a quick identification of the top improvement areas with the highest impact on your sustainability performance and S&P Global CSA Score. For each dimension, the two criteria with the highest weighted gap to the top score are identified and concrete action items are provided for each dimension. The maximum score impact in the different areas is visible to set priorities.
A description of the major gaps of the top five questions with the highest weighted gaps rounds-up the company performance overview.

### Top 5 Questions with the Highest Weighted Gap: Major Gap Description

<table>
<thead>
<tr>
<th>Dimension</th>
<th>Criterion</th>
<th>Question</th>
<th>Score</th>
<th>Major Gap Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.1.4</td>
<td>Corporate Governance</td>
<td>Board Gender Diversity</td>
<td>0</td>
<td>There is only one female director on the board of 10 directors, representing only 10% of total share of women on the board</td>
</tr>
<tr>
<td>3.8.2</td>
<td>Customer Relationship Management</td>
<td>Customer Satisfaction Measurement</td>
<td>35</td>
<td>The percentage of satisfied respondents is less than 90%. Further, the company has not achieved its annual target of percentage of satisfied respondents and the coverage is less than 80%</td>
</tr>
<tr>
<td>3.7.5</td>
<td>Occupational Health &amp; Safety</td>
<td>Lost-Time Injury Frequency Rate (LTIFR) - Contractors</td>
<td>10</td>
<td>The company has registered an increasing trend of LTIFR contractors. Further, the average contractors' LTIFR for the past three/four fiscal years is above the threshold</td>
</tr>
<tr>
<td>2.3.7</td>
<td>Operational Eco-Efficiency</td>
<td>Volatile Organic Compounds Emissions</td>
<td>30</td>
<td>The company has registered an increasing trend of normalized direct Volatile Organic Compounds (VOC) emissions. Further, the company has not achieved its annual target</td>
</tr>
<tr>
<td>3.7.3</td>
<td>Occupational Health &amp; Safety</td>
<td>Fatalities</td>
<td>60</td>
<td>The company has one fatality for both employees and contractors</td>
</tr>
</tbody>
</table>

### Two-Hours POR Workshop

The twenty questions to be discussed during the workshop have to be shared with the S&P Global Sustainability Benchmarking representative in advance.

### Service options

The CSA POR and Workshop is available throughout the year for companies having a CSA score.
To learn more, contact us.

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