

# 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.

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

“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.”

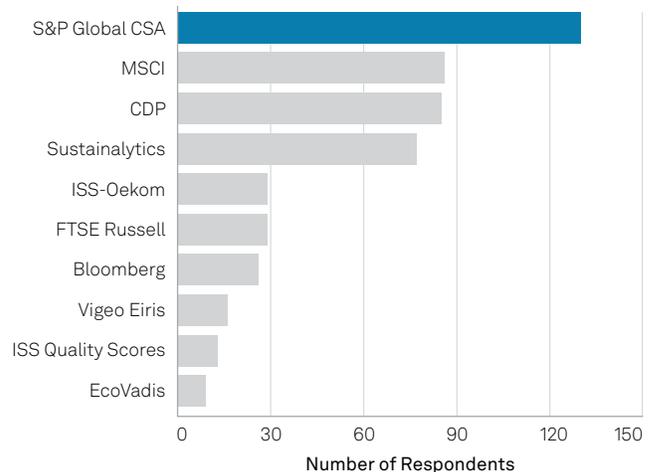
– Riva Krut, VP and Chief Sustainability Officer at Linde Plc., USA, participating in the CSA since 2003

**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.

### Corporates consider the CSA as the rating that adds most business value.

SustainAbility's independent and widely recognized “Rate the Raters” report 2019 confirms the credibility of the S&P Global CSA as a leading ESG rating that tops the global ranking in terms of value and use for global corporations. When asked to list up to three ESG ratings they consider to be the highest quality (unprompted), S&P Global was by far the most frequently mentioned.



## 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.”

“The CSA helps us to reduce sustainability risks for the company and realize opportunities.”

“We value the external/internal recognition for our sustainability performance.”

“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. Scores based on the CSA are available via public S&P Global ESG Scores website and S&P Global Market Intelligence platform plus others platforms like Bloomberg.

## 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.
- **Personalized feedback** 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' strengths and weaknesses compared to their industry peers.

## Gain public recognition in the S&P Global Sustainability Yearbook

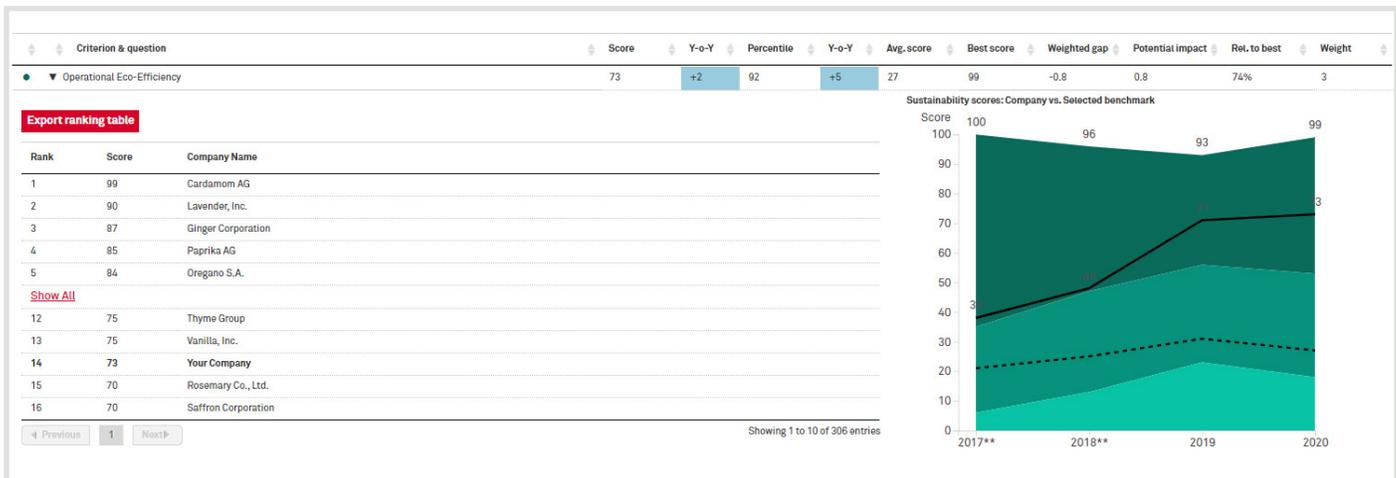
Each year, we publish the S&P Global Sustainability Yearbook based on information collected through the CSA. The top performing companies receive gold, silver and bronze award, respectively.

Visit: [www.spglobal.com/esg/csa/yearbook](http://www.spglobal.com/esg/csa/yearbook)

## Sustainability Award Gold Class 2021

**S&P Global**

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

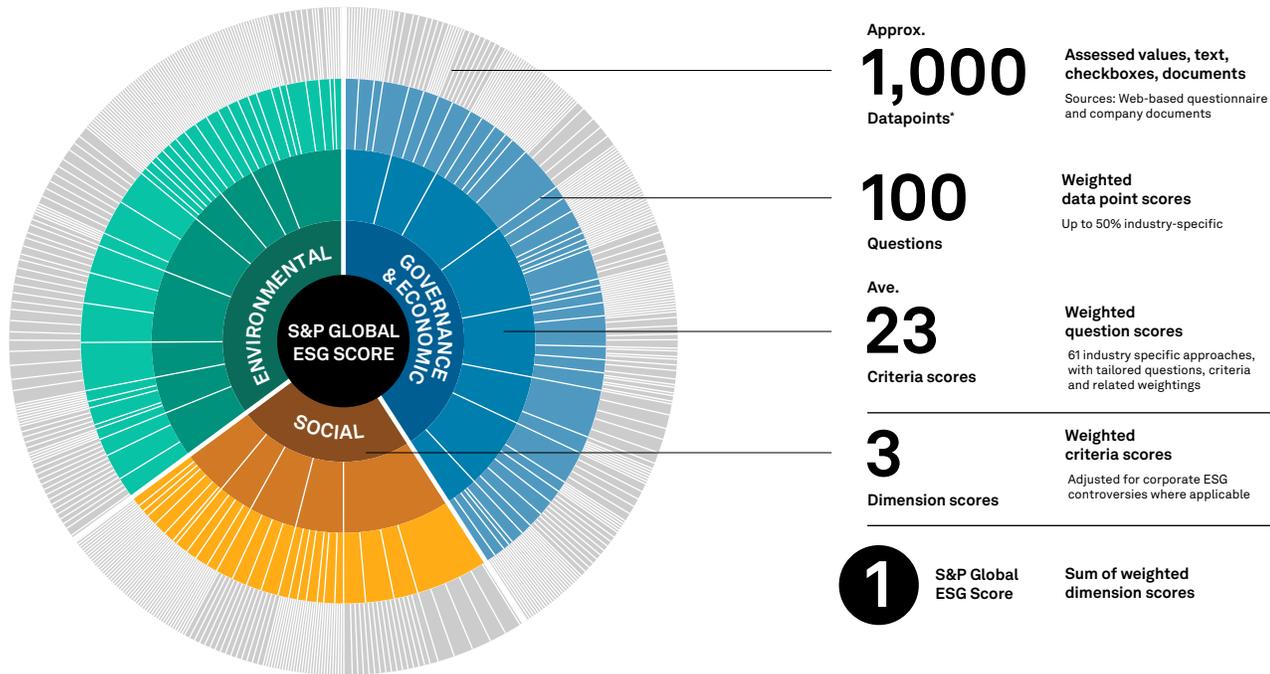


## How does the assessment work?

The S&P Global Corporate Sustainability Assessment uses a consistent, rule-based methodology to convert an average of 600 data points per company into a S&P Global ESG Score.

The 61 industry-specific questionnaires each contain approximately 80–100 questions covering 20 different key themes across the economic, social and environmental dimension.

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



\*On average a third of datapoints in each industry require public information

## 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 20 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 1400 companies are already generating business value from participating in the CSA. Join them now.

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

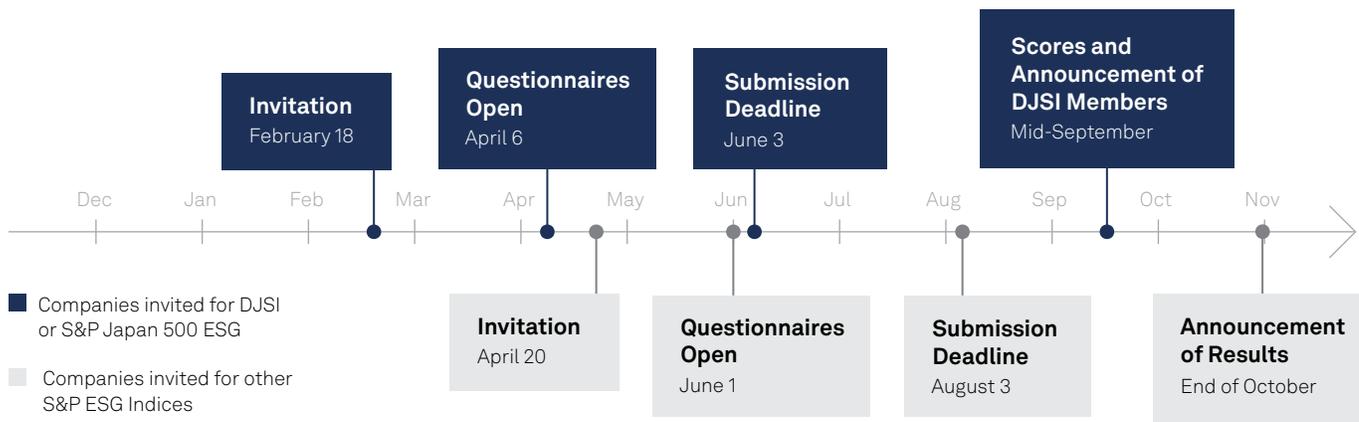
This year, S&P Global is extending the list of invited companies to over 10,000. The extended list of invited companies is made up of eligible constituents from the Dow Jones Sustainability Indices (DJSI) and the S&P ESG Index series. In addition, S&P Global invites companies that are of interest to the broader investment community and therefore part of S&P Global's research universe. Visit the CSA website for more information and a full list of invited companies: [www.spglobal.com/esg/csa/invited-companies](http://www.spglobal.com/esg/csa/invited-companies).

Companies that wish to use the CSA for internal benchmarking are invited to contact our ESG Benchmarking team: [esgbenchmarking@spglobal.com](mailto:esgbenchmarking@spglobal.com).

## What is the assessment process?

Companies invited to participate in the CSA need to complete the assessment in a defined window of two months in the first half of the year. Once the questionnaire is submitted, the answers and supporting evidence are reviewed and assessed by S&P Global analysts. The quality control process involves a comprehensive review of the entire submission, followed by multiple layers of quality checks, including comparison with industry peers and expert review. An independent third-party audit assures the consistency and robustness of the entire process and the results. The assessment results are made available in Sep/Oct. The earliest time any result is shared is with the annual re-balancing of the Dow Jones Sustainability Indices (DJSI).

## 2021 CSA Timelines



The assessment timeline for other companies is available at: [www.spglobal.com/esg/csa/csa-2021](http://www.spglobal.com/esg/csa/csa-2021)

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