

Frequently Asked Questions 2021

Corporate Sustainability Assessment (CSA)

How to use this document

Check the clickable Table of Contents to easily find the section(s) you are interested in.

Search the file for key words related to your question(s).

Version 1.2
28 April 2021

This is a living document, please always refer to the latest version linked in the right-hand navigation of the CSA portal and [here](#).

CSA Helpline: For any additional queries, please contact our dedicated team at csa@spglobal.com or by phone at +41-44-529-5160.

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1 Introduction to the S&P Global Corporate Sustainability Assessment (CSA)

1.1 Why should I participate in the assessment and fill in the questionnaire?

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. By participating in the CSA process your company is able to leverage S&P Global's unique expertise and proprietary CSA methodology for your internal processes and external communication. Furthermore, the output of CSA underpins the world's most renowned sustainability indices, the Dow Jones Sustainability Indices (DJSI).

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.

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. Participating companies proactively use the results of the CSA 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 2019¹ 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.

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.

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 S&P Global 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.

¹ <https://www.sustainability.com/thinking/rate-raters-2019/>

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. This level of transparency will give you the a very detailed insight into your performance.

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/yearbook You can access all the benefits of participation [here](#).

1.2 What does it cost to participate in the S&P Global Corporate Sustainability Assessment?

Participation is free of charge for all companies that have been invited to take part in the assessment. All that is required is that your company registers online, confirms participation, and then submits the completed questionnaire and any additional and supporting information to S&P Global ESG Research by the deadline given.

1.3 How are the Dow Jones Sustainability Indices being used?

The results of the CSA are used to construct the Dow Jones Sustainability Indices (DJSI). Offered by S&P Dow Jones Indices, the DJSI tracks the stock performance of the world's leading companies in terms of economic, environmental, and social criteria. The indices serve as benchmarks for investors seeking to track equity markets while applying a sustainability best-in-class selection process. The range of indices based on the CSA is continuously growing, with more than USD 22bn of assets linked to the DJSI and other S&P ESG indices. Along with the flagship Dow Jones Sustainability Indices (DJSI), S&P Dow Jones Indices offers a wide range of

indices such as the S&P ESG Index Series and the S&P Fossil Fuel Free Indices. The vast majority of S&P Dow Jones Indices ESG index families include global and regional subsets. For more information about the indices offered by S&P Dow Jones Indices please visit the [website](#).

1.4 Is the data gathered by the CSA used exclusively for the DJSI?

In addition to the ESG scores calculated from the CSA being used as inputs for the various sustainability indices (DJSI, S&P ESG Index Family), S&P Global has made the ESG Scores available to the capital markets via the S&P Global Market Intelligence platforms, including portfolio tools that allow use of the CSA findings as input in the research process leading to the selection and weighting of portfolio constituents and asset management. The S&P Global ESG scores and public data point are available on the S&P Market Intelligence Platform to hundreds of thousands of capital market participants. Our Sustainability Yearbook is also based on ESG scores from the CSA. Please be assured that S&P Global ESG Research has in place a strict policy on the confidentiality of documents and comments provided in the assessment. Please refer to the [Use of Information & Confidentiality Policy](#) for further information on the use of ESG scores and data points by S&P Global. This and other documents are available in our [resource center](#) and provide details regarding the confidentiality of documents and comments provided in the assessment.

1.5 When will I be able to see the results for my company?

After the announcement by S&P Dow Jones Indices of the new index constituents, you will be informed about your relative performance. Individuals logged in with the "administrator" account will be able to download your Company Benchmarking Scorecard from the CSA Online Portal.

1.6 What is the range of S&P Global ESG Scores?

Scores run from 0-100 (best). A score of 0 represents that S&P Global's ESG Research minimum requirements on disclosure on key Environmental, Social and Governance themes have not been met.

1.7 Can a company's ESG Score or industry ranking change after it is first published?

S&P Global may change a company's ESG score from time to time, in accordance with its methodologies, policies and procedures. This includes reviews as a result of a corporate controversy (see [Media and Stakeholder Analysis](#)). Or reviews triggered through internal processes or company requests. As a result, the rankings or leadership designation of companies in the related industry may also change. Industry rankings are also subject to change as the number of assessed companies increases throughout the year.

1.8 How can I request a review of my company's assessment?

If you have any doubt about your ESG score, you may directly contact the helpline with your enquiry. To help S&P Global respond to your enquiry as quickly as possible, we ask that you limit your inquiry to a maximum of three questions. If you are not satisfied with the explanation provided on the helpline and you believe that a specific question needs to be re-assessed, please request a review form from our representative on the helpline. The main contact/administrator for your company registered on the CSA portal must complete the review form and submit it back to us. Your enquiry will then be processed, and you shall receive a reply in the next seven business days.

If you are interested in detailed feedback on more than three questions, please refer to our available [benchmarking services](#).

2 How to start: registration and password

2.1 How do I start working on S&P Global Corporate Sustainability Assessment?

My company did not participate in the CSA 2020 and has not yet registered an account: You need to register a company on the CSA Portal, please click [here to register](#). When you register, you are also asked to enter a username and a password for both an administrator and a user account. You will then receive an email confirming your successful registration within 24 hours, after which you will be able to log in to the system and access the CSA. Please follow the instructions in this email. If you do not receive a confirmation email within 24 hours, please contact the CSA Helpline.

If your company name does not appear in the selection for “company name” please contact the CSA helpline.

My company did not participate in the CSA 2020 but has already registered an account: If this is your first time participating in our Corporate Sustainability Assessment, but you have already registered an account, you can log in using your account details and confirm your participation directly in the system. Please note that your username and password remain the same. If you no longer have your username or password, you may select the option “Forgot your password?” and enter the email address you used to register. You shall then receive an email to redefine your password and retrieve your username.

My company participated in CSA 2020: You have received an email directing you to the CSA Online Portal. Your username and password remain the same as last year. Upon logging in, you will see previous years' questionnaires. The 2021 questionnaire will not be released until the official opening of the assessment period. You can browse through the questionnaire and download a PDF copy. To begin filling out the questionnaire, you must confirm your participation by agreeing to the [Use of Information and Confidentiality Policy](#). Finally, the questionnaire will only become available for editing once you have confirmed your participation in the 2021 assessment.

2.2 When do I receive the password to access the online questionnaire?

If your company is participating for the first time and hasn't yet registered an account on the CSA Online Portal, you will not receive a password to access the online questionnaire, but you will receive a unique weblink to the registration page in your company's invitation. On this registration page, you can choose your own login and password for both, the administrator and the user accounts (please note that both of these only allow letters and numbers; spaces and special characters such as: @# \$ are not recognized).

2.3 What are the differences between an administrator account and a user account?

An administrator account gives you the right to:

- Manage admins, users, contact and company details;
- Manage user access to individual parts of the questionnaire and selected tabs of the online interface (e.g. MSA or Reports tab);
- Define document types i.e. managing confidential documents that can be opened only by an administrator;
- Pre-fill data from a previous questionnaire:
(1) if your company completed the S&P Global CSA Questionnaire last year, an administrator account will be able to retrieve the information that was updated by your company in 2020, by clicking the pre-fill function.
(2) If your company didn't complete the S&P Global CSA Questionnaire last year, but was assessed based on publicly available data, an administrator account will be able to retrieve the information that was collected by S&P Global ESG Research from publicly available information in 2020, by clicking the pre-fill function. For more information on the pre-fill function, check [Question 3.9](#);
- Approve the answers once they are completed;
- Mark a question as uncompleted and make it available for editing again;

- Submit the questionnaire: this will lock the questionnaire from further editing and the whole questionnaire will automatically be sent to S&P Global ESG Research for review;
- Overview the company's subscriptions and services;
- Access the "Reports" section of the Benchmarking tab, where your results will be published after review.

A user account, on the other hand, does not include the *administrator* privileges. However a user can add information and answer all questions which are not restricted to them by their admin. The only limitation here is that only one person can edit a question at a time, and that the other users will be blocked from editing that question if it is already being accessed by another person.

If you don't know who your company's administrator is, please contact the CSA Helpline.

2.4 What happens if I forget my password?

You will be able to request a new password for *administrator* and *user* accounts by clicking on "Forgot your password?" on the [CSA Online Portal homepage](#).

2.5 Can I change the passwords?

The *administrators* and *users* have the right to change passwords by clicking on the "Change Password" option located under "Options" in the grey right-hand navigation panel when logged into the CSA Online Portal.

2.6 What should I do in case I cannot access the CSA Portal?

Ensure that "Caps Lock" has not accidentally been enabled as both the username and passwords are case sensitive. If you still are unable to access the questionnaire contact our CSA Helpline.

2.7 If I am unsure about my password, how many attempts can I make before my account is blocked?

You can make three attempts, after which your account will be locked for 5 minutes for security reasons. If you have forgotten your password, please refer to the instructions under *question 2.5*.

2.8 We have had an internal change of responsibilities regarding the CSA, how can we change our contact details?

If you still have your company's administrator account details at hand, you can change your own contact details in the "Account" section when logged in on the [CSA Online Portal](#). If you no longer have any account details available, contact the CSA Helpline to retrieve your company's login details.

2.9 What is the 2021 CSA timeline for companies eligible for DJSI?

For companies eligible for inclusion in any Dow Jones Sustainability Index (DJSI), or companies that were constituents of the S&P Japan 500 on 31. December 2020, the timeline is as follows:

April 6, 2021 | Online Questionnaire opens
Companies can access the 2021 industry-specific questionnaires and set up online access rights for their teams

June 3, 2021 | Deadline for Questionnaires submission
For companies invited for inclusion in DJSI or S&P Japan 500 ESG.

Mid-September 2021 (TBD²) | Announcement of 2021 CSA results and DJSI Members
Updated S&P Global ESG Scores for all assessed companies will be available on www.spglobal.com/esg/scores.

2.10 What is the timeline for companies that are not invited for DJSI?

The detailed timelines for other invited companies are available here:
<https://www.spglobal.com/esg/csa/csa-2021>

² To be decided

2.11 When is the completed questionnaire due?

See [Questions 2.9](#) and [2.10](#) for the submission deadlines. The CSA Portal will automatically close the questionnaire and prevent further editing, after 11.59 pm Central European Summer Time (CEST) on the day of the Submission Deadline. After this deadline, companies will no longer be able to enter additional information, change their answers, or submit the questionnaire, but they will still be able to log in and look at their completed questionnaire.

Deadline extensions are only granted on an exceptional basis (e.g. reporting requirements, first time participants). A deadline extension needs to be requested on the [CSA Online Portal](#) (see the link in the right hand navigation panel) or via the CSA Helpline explaining your need for an extension, the reason why it should be granted, and the number of extra weeks required.

3 How to proceed: The Questionnaire

3.1 Where do I find the CSA Questionnaire and how can I view and fill in the questionnaire for this year's assessment?

Once registered on the [CSA Online Portal](#), you can log in to access the questionnaire. Companies that were participating in the CSA in previous years can access their answers to last year's questionnaire. First time participants can access last year's blank questionnaire.

In order to access the 2021 CSA your company needs an invitation by S&P Global to participate in the CSA and needs to have received the registration/confirmation email.

3.2 What is the tab "Questionnaires" for in the top menu?

This is the default screen when you log in. In this section, you can navigate and complete the questionnaire. Other sections besides Questionnaires are: Documents, MSA, Taxonomy, Leading Practices, Benchmarking, Inbox, Account, and Help.

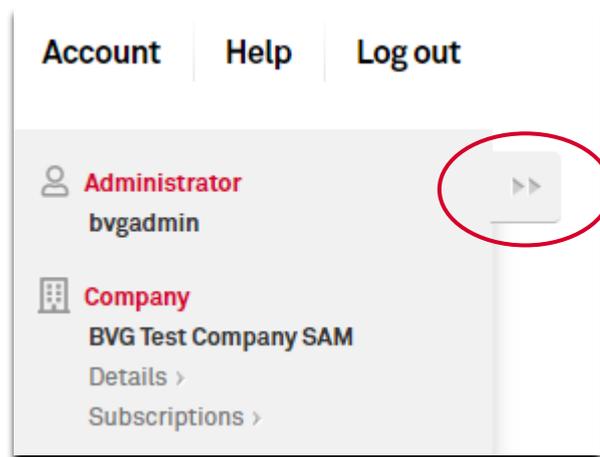
3.3 How can I navigate through the questionnaire?

The questionnaire appears in a tree structure in the Questionnaire window. In order to view the questions, you need to expand the questionnaire by clicking on the small arrow next to the dimension name and then the criteria name. If you wish to collapse a certain section of the questionnaire, please click on the arrow again.

You can also switch between questions from within the question layout, by clicking previous or next above the question.

3.4 How can I see the whole question?

You can minimize the questionnaire tree on the left- as well as the right-hand navigation panel by clicking on the little arrows.



If a question cannot be fully displayed on your screen (e.g. due to your screen resolution), you can either use the "Zoom In/Out" function in your browser or generate a PDF by clicking on the relevant icon. For more information on how to download a PDF version, check [Question 3.22](#). Please note that this might slightly change the layout of the question.

3.5 How can I see a whole section of the questionnaire?

In the online interface, you can only access the answers one question at a time. If you wish to see more than one question, you can generate a PDF by clicking on the PDF icon (see above). Please note that this might slightly change the layout of the question. For more information on how to download a PDF version, check [Question 3.22](#)

3.6 The text is too small; can I increase the font size?

If you are having trouble reading the question text, you can increase the font size by using the "Zoom In/Out" function available in your browser.

3.7 Can several people work on the questionnaire at the same time?

Yes, several people can work in the online tool on your company's submission at the same time. Please refer to [Question 3](#) for more information on using the same account simultaneously.

The only limitation here is that only one person can edit a question at a time, and that other users will be blocked from editing that question if it is already being accessed by another user.

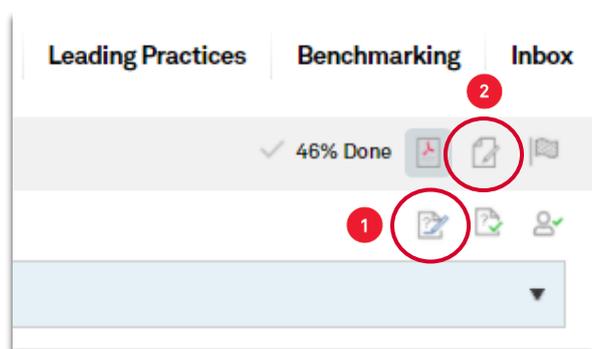
3.8 What are the main changes in the questionnaire compared to last year?

Approximately 10-20% of the questions in the CSA have been changed from 2020. For details on methodology changes please consult our ['Methodology Changes Overview'](#), ['Methodology Industry-specific Updates'](#) and ['Question Deletions'](#) documents on the right-hand side of the CSA Online Portal. You may also watch [our webcasts on replay](#) about this topic.

3.9 Is it possible to pre-fill answers from last year?

There are two functions for pre-filling specific answers from last year's questionnaire. For both the *administrator* and *users* the pre-fill function [1] is located in the question window, which will pre-fill any available answers from last year for that specific question.

Additionally, *administrators* have another pre-fill function [2] available on the questionnaire window. This function will cover the whole questionnaire and pre-fill answers where it is possible.



The pre-fill function can be used for those questions that are the same as in the past year. New questions and questions where the underlying data structure has been changed will not be pre-filled. Please note that the pre-fill function only serves as a tool to assist you in answering the questionnaire and that all answers should be checked before submitting your answers to S&P Global.

3.10 I cannot enter any information or tick the option that I want. What should I do?

To enter any information, you need to activate the question by ticking the first radio button which will activate the options contained within the section. You will then be able to fill out the appropriate answers.

3.11 Do I have to answer all questions?

No, you can submit the questionnaire at any time. However, please try to answer as many questions as you can. Companies answering a larger proportion of our questionnaire tend to have better total scores than companies that do not. If your company believes that a question or section is not applicable, please contact the CSA helpline with a clear explanation of why you believe the question/section is not applicable to your business model. The helpline will be able to advise you if the question can be accepted as not applicable and will track it in the system. Please also repeat your justification in the question's comment box.

3.12 How precise should my answers be?

Please be brief and to the point. Make sure that you provide the most relevant information for the question asked. Please note that questions, if not specified otherwise, should be answered for the whole company. Questions always refer to your company as defined by internationally accepted accounting practices (i.e. answers should include the holding company, subsidiaries of which your company owns a controlling interest, and any joint arrangement or operations that are proportionally consolidated).

- Policies: Corporate policies should apply to the entire company and its subsidiaries. If certain policies, measures, management systems, among others, only apply to certain business units or subsidiaries, please specify in the comment field which business

unit/subsidiaries the policies cover (in this case, please also provide us with revenue figures for each business unit/subsidiary).

- Performance data: When figures are requested but your company is unable to provide exact values, please provide estimates to the best of your ability and explain this in the comment box provided. If information is unavailable for the entire organization, please adjust the "coverage" figure (where applicable) to reflect the correct scope of the information reported.
- Supporting information: The analysis of supporting information is an important part of the assessment – where indicated, please provide the necessary information. However, please only add information that is relevant to support the specific answer.

3.13 Where can I add additional comments to the questionnaire?

Within the online questionnaire, additional comments or remarks can be included in the available comment fields. However, providing explanatory comments should be the exception rather than the rule. Additional comments should only be used to explain changes in data, calculation methodologies, and/or why a question is not applicable.

3.14 Is there a character limit for the comment boxes?

The limit for the company comment boxes is 5000 characters. Please note that this limit also counts HTML formatting tags generated by applying formatting to the text in the comment box. The text boxes inside a question all have an indication below them indicating their specific character limit.

3.15 How can I add a URL in the comment box?

To add a link in the comment box, highlight the text in the comment box that you wish to add a link to. Once the text has been highlighted, you can add the relevant URL in a text box below.

3.16 If I cannot report a figure covering the entire scope/operations of my company, while the question asks for it, can I report this figure?

You need to provide an estimate for the whole company, for instance using a weighted average based on the percentage of revenues contributed by the different entities for which you have data. You can use the comment box to explain how this one figure was calculated and report the multiple figures behind the estimate.

3.17 Can I provide my data in different units of analysis than requested in the questionnaire?

We have integrated a unit converter for some answer options within certain questions which allows you to provide the data in the units of analysis used for reporting within your company. For example, if we ask you to provide figures about your purchase of electricity in megawatt hours (MWh) but your company only reports electricity figures in gigajoule (GJ), you can provide the figures in this unit instead. The unit converter will automatically convert your data into MWh.

If you wish to provide your data in a different unit than the default one asked for, click on the calculator in the text box and choose your preferred unit in the drop-down list. Insert the figure and click 'ok' to validate the conversion. If you wish to learn more about the unit converter and the formulas that we use for conversion, please refer to the unit converter table at the end of this document. Please note that some of the unit conversion from the table are available in the unit converter calculator, but not all of them.

If your data is in different units of analysis than requested in the questionnaire and the question does not offer a unit converter, please contact the CSA Helpline (csa@spglobal.com) for advice on how to proceed. In such case it might not be possible to report in a different unit.

3.18 How can I save the answers entered in the questionnaire?

At the end of each question there is a green "Save" button which should be used to save the answers while working on them. If you switch to another question, the system automatically saves your answers.

3.19 Do all questions need to be marked as "completed" in order to set them to "approved"?

No, an *administrator* can set them to "approved" on a per-question basis or submit the whole questionnaire at once, even if some questions are not marked as "completed".

3.20 Do all questions need to be marked as "approved" in order to set them to submit the Questionnaire?

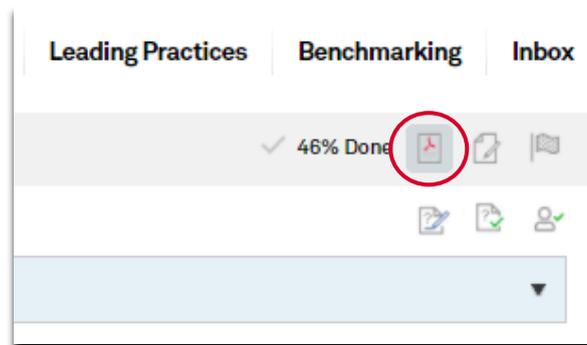
No, an *administrator* can submit the questionnaire at any time, even if some questions are not marked as "approved". The question status is a feature to help keep track of progress easily.

3.21 Can I mark all the questions to "approved" in one go?

No, you must change the status of each question individually. The approval function enables the company administrator to quality check the answers internally, it does not impact your ability to submit the questionnaire.

3.22 Can I download the online questionnaire?

By selecting the PDF icon, you will be able to obtain the questionnaire in PDF format.



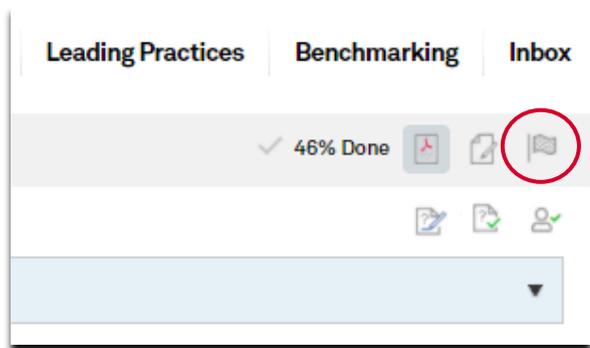
A small window will open, and you will be able to provide an email address of your choice to which the PDF will be sent. You can choose to include the question rationale and definitions and/or your answers and additional comments in the questionnaire or generate a blank version of the questionnaire. All answers you have provided by the time you request the PDF will be included in the document. In addition, there is a functionality that allows you to add the question guidance to your PDF. The time it takes to receive the email will be indicated as soon as you send your request. In case you have not received the questionnaire within an hour, please contact our CSA Helpline. Please note that it is not possible to download the questionnaire as a Word document or Excel file.

3.23 Can I fill in and return the questionnaire on paper?

No, all companies are required to fill in the web-based questionnaire and submit it to S&P Global electronically by using the [CSA Online Portal](#). Some companies may wish to fill in a paper version of the questionnaire first, before transferring the information to the online questionnaire and submitting it to S&P Global ESG Research. However, we recommend using the online portal and if necessary provide online access to your colleagues to complete the questionnaire in the system. This way they will have the best access to all supporting information and question guidance.

3.24 How do I submit the questionnaire to S&P Global ESG Research?

Once all questions are completed, you will need to log in as *administrator* to mark your questionnaire as submitted by clicking on the flag icon located in the top-right corner in the "Questionnaires" section.



Upon submission, you will be prompted to accept *S&P Global's Use of Information & Confidentiality Policy*. After having submitted the online questionnaire, you will be able to read your answers, but not to edit your answers.

3.25 How can I access past benchmarking scorecards?

Your company's benchmarking scorecards for the most recent and previous years can be retrieved by logging in on the [CSA Online Portal](#). Please log in as an *administrator* and go to the "Reports" tab to download past benchmarking scorecards. If you no longer have your login details, please contact the CSA Helpline.

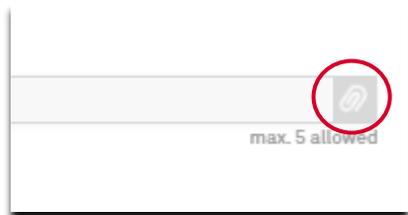
3.26 Can I see the answers I provided in last year's assessment?

If you wish to view the answers your company provided in last year's questionnaire, you can retrieve them on the [CSA Online Portal](#). You can do this by choosing the relevant year in the drop-down menu once logged in. Furthermore, there is a function for pre-filling answers from last year's questionnaire (see question 3.9). Please note that answers have been transferred only for questions and data queries that are the same as in previous year's assessment. If there has been any change to the question or the underlying question structure, the answer fields will either be partly pre-filled or empty, prompting you to submit the information again.

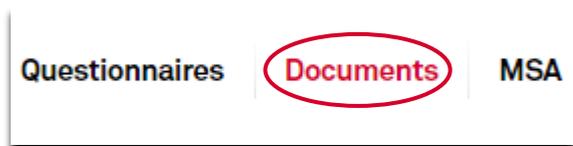
4 Documents

4.1 Why do you ask for company documents in the questionnaire?

In some questions, we ask you to support your responses by providing references to company documents, policies or guidelines. These questions contain a paperclip icon.



When selected it will enable you to upload the relevant document or provide the link to the relevant webpage. Additionally, documents can be uploaded from within the "Documents" tab found in the top navigation of the CSA portal.



Please note that in all questions containing the paperclip icon, documents are used as part of the appraisal and scoring scheme.

Note: Questions that require publicly available information or where more credit may be awarded for public availability are clearly marked in the questionnaire. A banner at the top of these questions, indicating whether public information is required, or additional credit may be awarded, will be displayed. You can read more details about the expectation, by directly clicking on these banners.

Requirement: This question requires publicly available information

Or:

Notice: Additional credit will be granted for relevant publicly available evidence

For questions where only publicly available information is accepted, you will not be able to attach internal documents: you will only be able to provide a web link.

4.2 Will the attached documents be looked at?

Yes, they are used by S&P Global ESG Research analysts to assess the company and verify your answers. That means that whenever a document is requested, it is either directly or indirectly linked to the scoring of that question. For this reason, we ask your company to indicate which pages in the attached documents are relevant for your submission. Order your documents according to the relevance to the response you have provided, in order to make sure that the most relevant documents will be looked at first.

4.3 How many documents can I attach?

No more than five documents or web links can be attached per document clip and therefore we recommend that you only attach the most relevant documents to support your answers (e.g. where we ask for an example, one sample document to illustrate something specific is sufficient). In some questions (e.g. where S&P Global ESG Research is looking for a policy, among others), the maximum number of references may be less than five. The size limit for individual documents is 50Mb.

4.4 How can I be sure that the documents I am attaching are treated as confidential?

All non-public documents you submit are treated as confidential as per our [Use of Information and Confidentiality Policy](#). S&P Global ESG Research will only use them to verify your answers. They are stored in S&P Global ESG Research database and used exclusively for the Corporate Sustainability Assessment.

In cases where documents are requested for information purposes, e.g. to demonstrate that a specific process is in place and the main interest is not the exact figures, the company has the possibility to blank out very sensitive information through e.g. removing numbers or the labeling of the graph axis.

4.5 I cannot upload documents, what is the problem?

The problem may be that you are connected over a proxy server that does not allow uploads. Please check this with your IT department in order to find a solution. If the problem persists, you can contact our CSA Helpline.

4.6 Why is there a “paperclip” evidence icon attached to questions that do not explicitly require any supporting evidence?

We have long required supporting evidence for a majority of the questions in the CSA and have been increasing the number of questions for which not only private, but also public references are needed. Growing scrutiny on the analytical process behind ESG scores requires enhanced auditing of the answers provided in the CSA: As of 2021, all questions, or, as applicable, single data points, include the option to attach supporting evidence.

This a mandatory requirement for questions asking for qualitative information and optional but encouraged for questions requiring quantitative data. Please see this [clarification document](#) for an overview of question categories

and related requirements. We appreciate the support of companies in maintaining the CSA's recognition as the highest quality ESG assessment.

4.7 What is the HTML taxonomy and how does this impact my company?

S&P Global ESG Research has developed a HTML (HyperText Markup Language) Taxonomy, which is a digital representation of its CSA, including all 61 industry-specific questionnaires. Using an API (Application Programming Interface), S&P Global ESG Research allows for companies to submit information in HTML format to its online portal. This solution will allow companies to transmit data from an external system into the S&P Global ESG Research platform, populating the questionnaire with company data. Leading software vendors focusing on sustainability reporting and sustainability information management will be able to integrate the HTML taxonomy into their systems, enabling companies to compile and report information in a single place.

For any questions regarding HTML, please contact the CSA Helpline.

5 Technical Support

5.1 What Internet Browser should I use?

We advise you to use a recent version of Google Chrome when working on the questionnaire; recent versions of Mozilla Firefox and Internet Explorer are also supported. S&P Global ESG Research cannot guarantee that the assessment tool will function optimally in Safari. If you are using one of the browsers mentioned above and still have issues, please contact the CSA Helpline.

5.2 What happens if the question I was working in gets locked?

When the CSA Online Portal is not closed without first logging out, the question you were working on previously may be locked from editing when you log back in. This is to prevent any other user from making unwanted changes to the question you were working on in the event that you are unexpectedly logged out. If this happens, please wait 20 minutes before you continue working on that question. After this period, the question will be available for editing again. Other questions will remain editable during that time. To prevent this from occurring, we advise you to always log out of the assessment platform if you intend to be away from your computer for an extended period. If you are unable to edit the question after the 20-minute wait, please contact the CSA Helpline.

6 Confidentiality and Use of Information

6.1 What is the Use of Information and Confidentiality Policy

The [Use of Information & Confidentiality Policy](#) ("Policy") applies to information provided by companies participating in the Corporate Sustainability Assessment (CSA) via the online CSA portal ("Portal"). This includes:

- Data and information concerning the company ("Data Points"),
- Supporting documents containing company information.
- additional comments and insights in response to certain CSA questions.

Please refer to the full Policy for details.

6.2 Why do I have to confirm the Use of Information and Confidentiality Policy before I can answer the questionnaire?

You can scroll through and review the CSA questionnaire in order to understand what will be required to complete it.

However, in order to enter any information as responses to the questionnaire, you will need to accept the [Use of Information & Confidentiality Policy](#) ("Policy") which includes confidentiality designation option for certain data points. The acceptance of the policy is a requirement as you start to enter information on behalf of your company and that information will be saved on the CSA Portal. S&P Global will only use the provided information, as defined in the Policy, upon final submission of the CSA questionnaire.

6.3 What do the confidentiality designation option for data points mean?

Data Point level information becomes more important for capital market participants for:

- Integration of ESG information at the data point level in portfolio management models and decision making.
- Regulations that require the reporting of data point level information on invested companies.

Recognizing these needs, in February 2021 S&P Global started to provide question-level scores and data point information related to publicly

available data points to capital market participants via its Market Intelligence Desktop and Data Management Solutions. Further, companies participating in the CSA in 2021 will be given three confidentiality designation options for data point level responses. The options are:

S&P Global

- (1) is permitted to use all Data Points* we provide in accordance with the Use of Information & Confidentiality Policy
- (2) is permitted to use all Data Points* we provide with the exception of those provided for or in response to the "List of Confidential Data Points"*** but otherwise in accordance with the Use of Information & Confidentiality Policy
- (3) is not permitted to use the Data Points*. Please note, in all instances, S&P Global may use the Data Points or any other information available in the public domain.

*as defined in the Use of Information & Confidentiality Policy
 ** [List of Confidential Data Points](#) applicable only if the related confidentiality designation option was selected.

Selection options (1) or (2) will allow CSA participants to leverage the S&P Global Market Intelligence Platforms to provide additional granularity on ESG topics, supplementing their public disclosures to capital market participants.

Selecting option (3) will limit S&P Global's use of the data points in the same way as in previous year's when no choice was provided to companies.

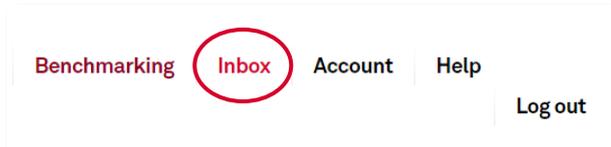
6.4 What were S&P Global's reasons for selecting certain data points for the "List of Confidential Data Points"?

With the 2021 CSA companies have the option to designate Data Point sharing options (see section 6.3). When selecting the appropriate option companies agree to allow S&P Global the use of all data points with the exception of those included in the "[List of Confidential Data Points](#)".

S&P Global selected questions and underlying data points for this list based on company feedback and our analysis of company responses.

6.5 Where do I see which confidentiality designation option for data points was selected for my company?

Once a selection is made and confirmed, an email will be sent to your company's administrator. This email will also be saved in your "inbox" folder directly in the CSA portal. You can access it under the inbox tab.



6.6 Can I change my selected confidentiality designation option for data points?

You can change the selected designation options until the CSA questionnaire is submitted by contacting the CSA helpline. Once the questionnaire is submitted, the confidentiality designation is final and can not be changed.

6.7 Will the choice of confidentiality designation option impact how S&P Global scores my company?

No. We will apply the same scoring approach to all companies, independent of the chosen Confidentiality Designation Option for Data Points.

7 Security

7.1 What is technically required to fill-in the online questionnaire?

As described under [Question 5.1](#), a current internet browser is required e.g. Chrome, Internet Explorer, or Firefox. A screen setting of at least a 1280 x 1024-pixel resolution is recommended to best view the online questionnaire.

7.2 How do you guarantee security of the online data transfer?

For encryption of the data transfer we use 128-bit SSL technology, the strongest commercially available level of encryption to guarantee that only you and S&P Global ESG Research will see the provided information. Your data will be encrypted at all times during transit over the Internet.

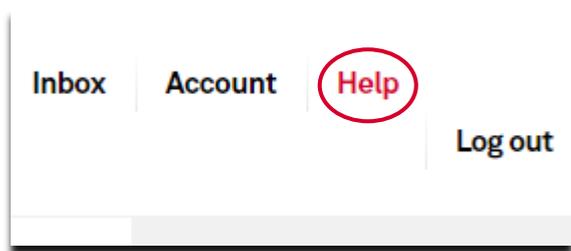
7.3 Is the assessment process externally verified?

S&P Global Switzerland SA annually receives external assurance on the application of its Corporate Sustainability Assessment and its methodology which is used for the DJSI. You can view last year's external assurance statement [here](#).

8 General Guidance

8.1 Is there guidance available on how to best answer the CSA questions?

You can also consult the Help section to check how to browse the questionnaire and review the completion status, how to use options related to the questionnaire or the selected question, and how to manage references to supporting documents



In the Questionnaire, there is a banner at the top of each question that provides explanatory and background information. Important terms and concepts are explained to facilitate your understanding of the questions.

Additional information and question guidance

Please consult the "Additional information and question guidance" button before answering a question to better understand the type of answers and supporting evidence we are looking for. If you have content related questions that are

not sufficiently explained in the question's information button, the CSA Helpline can provide additional clarifications.

8.2 Is a glossary of terms or key words available?

All key terms are explained and defined in the button for each respective question.

Additional information and question guidance

8.3 I have further questions, how can I get them answered?

Please feel free to contact our dedicated CSA Helpline at csa@spglobal.com or by phone at +41-44-529-5160.

9 Unit converter table

Please use this table to assist you when understanding how our platform converts different units in the questionnaire. This applies to different questions, and you can find some examples in the questions related to Operational Eco-Efficiency. In these questions, you can select the unit you want to use from a drop-down menu. The system will automatically convert the value you entered to the unit we assigned to that datapoint.

Convert from	Convert to	Formula	Unit Type
BCF	BCF	x^*1	energy
BCF	m ³	$x^*28316846.6$	volume
BOE	GWh	$x^*0.001699$	energy
BOE	MWh	$x^*1.699$	energy
BOE	Million BOE	$x^*0.000001$	energy
BOE	kWh	x^*1699	energy
BTU	BTU	x^*1	energy
Barrels	m ³	$x^*0.158987$	volume
Calendar Year	Calendar Year	x^*1	Year
Fiscal Year	Fiscal Year	x^*1	Year
GJ	BTU	$x^*947817.07775$	energy
GJ	GWh	$x^*0.0002778$	energy
GJ	MWh	$x^*0.2778$	energy
GJ	Million BTU	$x^*0.94781712031332$	energy
GJ	kWh	$x^*277.8$	energy
GWh	GWh	x^*1	energy
GWh	TWh	$x^*0.001$	energy
GWh	kWh	$x^*1000000$	energy
MW	MW	x^*1	power
MWh	BTU	$x^*3412141.63281$	energy
MWh	GWh	$x^*0.001$	energy
MWh	MWh	x^*1	energy
MWh	Million BTU	$x^*3.4121416331279$	energy
MWh	TWh	$x^*0.000001$	energy
MWh	kWh	x^*1000	energy
MWh/ML	MWh/ML	x^*1	pure
Million BOE	Million BOE	x^*1	energy
Million BTU	Million BTU	x^*1	energy
Million USD	Million USD	x^*1	monetary
Million metric tonnes	Million metric tonnes	x^*1	mass
Million m ³	Million m ³	x^*1	volume
Mio cubic meters	BCF	$x^*0.0353146667$	energy
Mio cubic meters	m ³	$x^*1000000$	volume
Mio gallons (Imperial)	BCF	$x^*0.000160543653$	energy
Mio gallons (US)	BCF	$x^*0.000133680556$	energy
Mio liters	m ³	x^*1000	volume

Unit converter table

Convert from	Convert to	Formula	Unit Type
Mio tons oil eq	Mio tons oil eq	x^*1	pure
Monetary Units	Monetary Units	x^*1	monetary
TWh	GWh	x^*1000	energy
TWh	MWh	$x^*1000000$	energy
TWh	TWh	x^*1	energy
TWh	kWh	$x^*1000000000$	energy
USD	Million USD	$x^*0.000001$	monetary
USD	USD	x^*1	monetary
USD/BOE	USD/BOE	x^*1	pure
W/kg	W/kg	x^*1	pure
cubic feet	BCF	$x^*0.000000001$	energy
cubic feet	BTU	x^*1027	energy
cubic feet	Million BTU	$x^*0.001027$	energy
cubic feet	m ³	$x^*0.02832$	volume
cubic meters	BCF	$x^*35314.667$	energy
cubic meters	Million m ³	$x^*0.000001$	volume
days	days	x^*1	duration
g/PKT	g/PKT	x^*1	pure
g/TKT	g/TKT	x^*1	pure
gallons (Imperial)	m ³	$x^*0.004546$	volume
gallons (US)	m ³	$x^*0.003785$	volume
hours	hours	x^*1	duration
incidents per 1.000.000 hours worked	incidents per 1.000.000 hours worked	x^*1	pure
incidents per 200.000 hours worked	incidents per 200.000 hours worked	x^*1	pure
kWh	BTU	$x^*3412.1416$	energy
kWh	TWh	$x^*0.000000001$	energy
kWh	kWh	x^*1	energy
kg	kg	x^*1	mass
kg	metric tonnes	$x^*0.001$	mass
kg PFC / met. ton Al prod.	kg PFC / met. ton Al prod.	x^*1	pure
kg/toe	kg/toe	x^*1	pure
kl (fuel oil equivalent)	MWh	$x^*11.166007774$	energy
km	km	x^*1	length
koe (kg of oil equivalent)	MWh	$x^*0.01163$	energy
l/100 PK	l/100 PK	x^*1	pure
l/TKT	l/TKT	x^*1	pure
liters	Million m ³	$x^*0.000000001$	volume
liters	m ³	$x^*0.001$	volume
long tons (UK)	kg	$x^*1016.05$	mass
long tons (UK)	metric tonnes	$x^*1.016$	mass
met. ton CO2e / 1000 km	met. ton CO2e / 1000 km	x^*1	pure
met. ton. CO2e	met. ton. CO2e	x^*1	mass
metric tonnes	Million metric tonnes	$x^*0.000001$	mass

Unit converter table

Convert from	Convert to	Formula	Unit Type
metric tonnes	kg	$x \times 1000$	mass
metric tonnes	metric tonnes	$x \times 1$	mass
metric tonnes carbon equivalent	met. ton. CO ₂ e	$x \times 3.667$	mass
mg/L	mg/L	$x \times 1$	pure
miles	km	$x \times 1.6093$	length
million liters	Million m ³	$x \times 0.001$	volume
months	months	$x \times 1$	duration
m ³	m ³	$x \times 1$	volume
ounces	metric tonnes	$x \times 0.0000283495$	mass
pounds	kg	$x \times 0.4536$	mass
pounds	metric tonnes	$x \times 0.0004536$	mass
ppm	ppm	$x \times 1$	pure
short tons (US)	kg	$x \times 907.18$	mass
short tons (US)	metric tonnes	$x \times 0.9072$	mass
square meters	square meters	$x \times 1$	area
thousand liters	Million m ³	$x \times 0.000001$	volume
toe	GWh	$x \times 0.01163$	energy
toe	MWh	$x \times 11.63$	energy
toe	kWh	$x \times 11630$	energy
years	years	$x \times 1$	duration

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For information provided as part of the CSA questionnaire refer to our "Use of Information and Confidentiality Policy" https://portal.csa.spglobal.com/survey/documents/Use_of_Information_Policy.pdf and for personal information provided to S&P refer to S&P Global's Privacy Policy: <https://www.spglobal.com/en/privacy/privacy-policy-english>.

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