

# S&P Global ESG Scores

Methodology

**Disclaimer:** This methodology document is valid up until and including the 2022 CSA methodology year, and refers to the S&P Global ESG Scores without any modelling approaches (prior to the 2023 CSA called 'S&P Global ESG Scores', as of the 2023 CSA called 'S&P Global CSA Scores').

For more information on the S&P Global ESG Scores with modelling approaches (from the 2023 CSA onwards called 'S&P Global ESG Scores', and valid from the 2023 CSA methodology year onwards), please see this document: [https://portal.s1.spglobal.com/survey/documents/spglobal\\_esg\\_scores\\_methodology.pdf](https://portal.s1.spglobal.com/survey/documents/spglobal_esg_scores_methodology.pdf).

# Contents

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<b>01 Introduction</b>	<b>03</b>
<hr/>	
<b>02 Research Structure</b>	<b>04</b>
<hr/>	
<b>03 Construction</b>	<b>07</b>
<hr/>	
<b>04 Maintenance</b>	<b>09</b>
<hr/>	
<b>05 Dissemination</b>	<b>11</b>
<hr/>	
<b>06 Appendix I</b>	<b>12</b>
<hr/>	
<b>07 Appendix II</b>	<b>13</b>
<hr/>	
<b>08 Appendix III</b>	<b>16</b>

# 01

## Introduction

### Objective

S&P Global ESG Scores ('ESG Scores') measure companies' exposure to and performance on key ESG risks and opportunities, the quality and completeness of their public disclosures, and their awareness of emerging but underreported ESG issues. The ESG Scores focus on quantitative, performance-driven metrics, as well as management programs and policies across 61 GICS®-aligned sub-industries. Built upon industry-specific methodologies and weighting schemes, they capture a broad range of sustainability topics deemed financially relevant or otherwise important to their stakeholders.

### Interpretation

ESG Scores are measured on a scale of 0 – 100, where 100 represents the maximum score. Points are awarded at the question-level (on average 130 per company) based on our assessment of underlying data points (up to 1,000 per company) according to pre-defined scoring frameworks that assess their availability, quality, relevance, and performance on ESG topics. These "Question-level Scores" aggregate up to the "criteria-level", reflecting the most material ESG themes depending on the sub-industry (up to 30 per company). The Criteria-level Scores further combine into their respective groupings to form standalone E, S and G "Dimension Scores", which ultimately roll up into a single, headline ESG Score for every company. As relevant sustainability risks, opportunities and available technologies tend to be industry-specific, the scores measure a company's overall sustainability performance relative to its peers within its sub-industry.

### Supporting Documents

This methodology document gives an overview of the ESG scoring approach and is intended to be read in conjunction with supporting documents providing additional detail on the policies, procedures and calculations described herein. Such references point to further information on specific areas cited throughout. A list of the primary supplemental documents with hyperlink access is provided below:

Supporting Document
<a href="#">S&amp;P Global CSA Companion</a>
<a href="#">List of CSA-Invited Companies</a>
<a href="#">S&amp;P Global CSA Third-Party Assurance Statement</a>
<a href="#">S&amp;P Global Media &amp; Stakeholder Analysis (MSA) Methodology</a>
<a href="#">S&amp;P Global CSA Criteria Weights</a>
<a href="#">S&amp;P Global CSA Timeline</a>
<a href="#">S&amp;P Global CSA Methodology Updates</a>
<a href="#">S&amp;P Global CSA Methodology &amp; Scoring Review</a>

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# 02

## Research Structure

### Research Process

ESG Scores are researched and constructed via the S&P Global Corporate Sustainability Assessment ('CSA') – an annual assessment of company sustainability performance, to which all companies in the research universe are invited to participate. The CSA engages companies directly through 61 industry-specific questionnaires, to which participants submit in-depth data and supporting evidence – including internal documentation beyond public disclosures, where relevant. For companies that do not respond, a team of expert analysts fill the assessment questionnaires on their behalf using publicly available information.

Companies submit responses and supporting evidence via an online portal built using proprietary and state-of-the-art software, equipped with automated checks leveraging machine learning and natural language processing techniques. Data is assessed based on the latest financial year reporting and is securely stored in S&P Global's proprietary Sustainability Information Management System (SIMS).

In addition to the annual assessment via the CSA, companies are continually monitored with daily screening of controversies that could have a material and lasting impact their reputations, stakeholder relations, financial performance and/or business operations. ESG Scores and underlying data-levels are updated monthly to reflect changes that may result from this supplemental research process, referred to as S&P Global Media & Stakeholder Analysis ('MSA').

For more information, view the [CSA Companion](#).

### Research Universe

10,000+ publicly listed companies are invited to participate in the CSA, a group representing 99% of global market capitalization (calculated using the S&P Global Broad Market Index). The S&P Global research universe comprises companies that are part of core S&P Dow Jones Indices benchmarks, companies that are eligible for the Dow Jones Sustainability Indices and other companies that are relevant for or requested by investors.

As of March 2022, 2,250+ companies (representing over 45% of global market capitalization) elected to participate in the CSA. The remainder were assessed by S&P Global analysts using publicly available information. For 2021, the complete research universe for S&P Global ESG Scores will be approximately 11,000 companies.

For more information, view the [complete list](#) of invited companies.

For more information view – [S&P Global ESG Research Universes](#) (Requires S&P Capital IQ Pro subscription).

## Research Design

The CSA evaluates corporate sustainability risks, opportunities, and stakeholder impacts over the short-, medium- and long-term. General criteria relating to standard practices and performance measures, such as Climate Strategy, Human Rights and Risk and Crisis Management are assessed across all 61 GICS-aligned industries. These 'core factors' comprise approximately 40-50% of the assessments. The remaining 50-60% evaluate industry- or cross-industry- specific factors deemed relevant to a company's long-term success depending on its sub-industry.

Questions within each criterion are structured to assess the following company measures on a given sustainability topic:

- Awareness of the relevance and impact on value drivers and stakeholders.
- Quantification of risk exposure and potential opportunities.
- Implementation of strategies to manage sustainability risks, or capitalize on related opportunities, in a manner consistent with current business models.
- Measurement of results in relation to stated key performance indicators (KPIs) and metrics to evaluate the effectiveness of sustainability strategy.
- Validation or external audit of reported data.
- Transparent communication of corporate sustainability strategies and the degree to which targets have been stated and met.

The underlying metrics, questions, and criteria that make up the ESG Scores are weighted according to their relevance and materiality to a given sub-industry. Sustainability factors are prioritized by their expected magnitudes (degree of impacts) and likelihoods (probability and timing of impacts) on companies' financial standing using growth, profitability, capital efficiency and risk measures, in addition to their expected impacts on stakeholders. This has been supported by annual analysis of correlations of sustainability factors with financial outcomes and business value drivers for 20+ years, alongside formal reviews by committees of leading sustainability and financial experts across S&P Global.

For an example of different weighting structures by industry, view [Appendix II - S&P Global Dimension and Criteria Weights - 2021 Banks, Electric Utilities and Pharmaceutical Industries CSA](#).

For more information on overall weighting structures, view an [overview of the criteria weights for each of the 61 CSA industries](#).

## Research Governance

The team responsible for managing the CSA includes multidisciplinary analysts with industry-specific responsibilities and expertise. This entails collecting and integrating feedback from variety of stakeholders to ensure an up-to-date methodology framework across all sub-industries with each new methodology year. The team is responsible for the entire process from the annual assessment methodology to data collection, evaluation, and company-scoring. This helps to maintain the continued relevance of topics currently assessed while addressing new and emerging issues expected to impact companies in years to come.

The CSA Methodology Committee ('Committee') is the governing body for all methodology changes to the CSA. The Committee comprises appointed S&P Global ESG Research team members, including the Head of ESG Research Solutions and the Global Head of ESG Research at S&P Global Sustainable1, as well as senior representatives from other S&P Global Divisions, S&P Dow Jones Indices and S&P Global Ratings. The Global Head of ESG Research at S&P Global Sustainable1 chairs the Committee.

The Committee is responsible for prioritizing proposed methodology changes and new additions to the CSA for the upcoming year, such as alignment with new disclosure standards. The Committee is ultimately responsible for the development and maintenance of both the CSA and MSA methodologies and must explicitly approve any methodology changes.

## Quality Control

Data collected through the CSA is subjected to extensive review and multiple phases of quality control to ensure their validity and accuracy. Reviews are performed by specially trained and experienced analysts, using pre-defined and rules-based verification frameworks in a process entirely ring-fenced from scoring.

Verification includes crosschecking and substantiating responses with internal documentation or regulatory filings, requesting such documentation be made public, and/or requesting third-party verification. Approximately 20–30% of publicly reported data today is either rejected or adjusted because it does not meet the robust quality requirements. Companies are contacted if the information submitted or found in the public domain requires further clarification of potentially erroneous or incorrectly reported data.

By maintaining separate data verification, the independence and integrity of the scoring process of awarding points to raw data is guaranteed. The rules-based data verification formulae used for each question are additionally tested on a regular basis and their correct application is annually audited by an independent third party.

*For more information, view the most recent [annual auditor assurance statement](#).*

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# 03

## Construction

### Data Normalization

The CSA normalizes some quantitative data provided across questions and criteria (e.g., Operational Eco-Efficiency) within each industry. These normalization factors measure the scale of the business, provide operational context, and facilitate the comparability of companies with similar risks, opportunities, and impacts. Metrics used as normalization factors are industry specific and include but not limited to: Revenue, Total Employees, Production Volume, Millions of Barrels of Oil Equivalent (Oil and Gas), Occupied Room Nights (Hotels, Resorts and Cruise Lines) and Total Area of Managed Assets (Real Estate).

### Data Disclosure

The CSA penalizes companies with limited reporting scope where data does not cover the entirety of operations to ensure parity with complete disclosures. The rules-based scoring algorithms further reward companies with additional points for disclosing metrics that have undergone independent third-party verification.

For qualitative topics, such as company policies and management approaches, points are awarded according to the contents and substance of policies and procedures, not simply their existence. Policies without clear measures on how such commitments are enforced lack the robustness required to score well, while companies with policies that include clear actions, escalation measures and enforcement protocols receive additional points.

More than one third of underlying questions in the CSA require publicly available data to score any points. For Criteria including such questions, for example Corporate Governance, Climate Strategy and Human Rights, companies can only receive the maximum criterion score if they have adequately disclosed the required supporting evidence.

Another third of questions in the CSA do not require information to be publicly disclosed to score points, but additional points are granted to reward companies that do so. For such questions, companies are permitted to use internal data and documentation to substantiate their responses.

For underreported ESG topics, additional weight is given to points awarded where data is publicly disclosed.

The final third of questions in the CSA do not require information to be publicly disclosed to score points, and do not provide additional points to companies that do so.

### Data Scoring

The CSA questionnaires are objective in their design. Answers to each question field are awarded between 0–100 points and are translated into scores via pre-defined scoring algorithms that differ according to the complexity of the data and the intent behind each question. These predefined and rules-based frameworks award points for both *transparency* and *performance* of companies on sustainability topics:

1. **Transparency & Disclosure Scoring:** Points awarded for qualitative or quantitative information supplied without normative assessment of values.
  - For example, if a question asks for the share of female employees in the workforce (e.g., Question 3.2.2 Workforce Breakdown: Gender in [this questionnaire](#)), points may be awarded for any given response due to the company's ability to supply this metric, indicating that this is something the company is actively tracking.
2. **Performance Scoring:** Points awarded for quantitative metrics assessed on the quality and substance of values compared to a potential maximum-scoring response.

- For example, if a question asks for the precise number of female directors on a board (e.g., Question 1.1.4 Board Gender Diversity in [this questionnaire](#)), it may be scored relative to the total number of directors (e.g., Question 1.1.1 Board Structure in the same questionnaire).

As new questions that seek quantitative information are introduced, the initial focus of the scoring framework is typically on transparency and disclosure, with points awarded to companies that can disclose relevant information. As data collection and reporting on such topics matures, performance-based scoring is often introduced to capture a trend or measure a company's performance relative to its peers.

For more information, view [Appendix II - Survey Structure and Corresponding Script for Codes of Conduct Question](#).

## Score Weighting & Aggregation

Once CSA questions have been received points, they are progressively weighted and summed at the Question-, Criteria- and Dimension-levels to reach a final aggregated score, the S&P Global ESG Score. Scores are also produced at each of the levels of aggregation (Question, Criteria and Dimension). The formula utilized to create S&P Global ESG Scores is:

$$SP_{ESG} = \sum (((SP_{QP} * SP_{QW}) * SP_{CW}) * SP_{DW})$$

Where:

$SP_{ESG}$  = S&P Global ESG Score

$SP_{QP}$  = Question Points

$SP_{QW}$  = Question Weight

$SP_{CW}$  = Criteria Weight

$SP_{DW}$  = Dimension Weight

For an example of question score weighting & aggregation, view [Appendix I - Example Question Point Contribution to Criteria, Dimension and S&P Global ESG Score – 2021 Banks CSA](#).

For an example of weight representation by level, view [Appendix II - S&P Global ESG Score Weight Breakdown by Environmental Dimension \('D'\), Environmental Criteria \('C'\), and Environmental Question \('Q'\) Score Weights – 2021 Banks CSA](#).

## Increasing Transparency: Disclosure Analysis

S&P Global's Disclosure Analysis reporting tool provides additional depth and context to the S&P Global ESG Scores. This tool highlights how the availability of company information impacts the S&P Global ESG Score. The overall disclosure analysis is broken down into two disclosure categories for additional insight: 'Required Public Disclosure' and 'Additional Disclosure'. There are six components:

- Data Availability represents the amount of information disclosed by the company relative to its industry. There are five levels of data availability (Very Low, Low, Medium, High and Very High).
- Required Public Disclosure represents company information that must be public to influence the ESG score.
- Additional Disclosure represents additional information from companies that does not need to be public to influence the ESG score, albeit substantiated.
- Disclosure Level represents the amount of information disclosed by the company relative to fully transparent disclosure of relevance. If sufficient information is provided for every question, this value will be 100%.
- Actual Score Contribution represents the actual score in a given disclosure category that the company received.
- Potential Score Contribution represents the highest potential score in a given disclosure category that the company could have received through full disclosure of relevant data.

The difference between the Actual Score Contribution and Potential Score Contribution represents how many points a company did not earn due to lower sustainability performance, **including the absence of relevant disclosure**. If the company scored full marks on every question to which they submitted a response, the Actual Score Contribution and Potential Score Contribution would be equal.

This analysis is conducted annually alongside the CSA and is informed by the 1,000+ underlying data points gathered for each company. If an ESG Score gets adjusted outside the regular CSA schedule, for instance due to a controversy that triggers an MSA case, it may differ from the score on the Disclosure Analysis tool.



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# 04

## Maintenance

### Controversies: Media & Stakeholder Analysis

Corporate controversies are monitored daily using media and stakeholder stories compiled and pre-screened by third-party provider, RepRisk.<sup>1</sup> Such stories vary considerably, pertaining to issues such as crime, corruption, fraud, illegal commercial practices, human rights abuses, labor disputes and workplace safety, catastrophic accidents, or environmental violations, for example. Once an incident is flagged by the third party, an MSA case may be triggered (if sufficiently severe) and investigated by S&P Global.

In MSA investigations, a team of expert analysts determine the relevance, magnitude, and potential impact of a case on a company's existing CSA responses. In addition to the severity of the controversy, any remedial steps taken by the company to address the issue, minimize negative impacts, and mitigate reoccurrence are also taken into consideration.

If the resulting loss of points at the question-level are sufficient, this may trigger a downgrading of the ESG Score outside of the regular annual research process. Such downgrades could occur if the controversy meets a condition of materiality — meaning there is significant potential for reputational and financial damages through loss of customers, exposure to liabilities, litigation and fines, interruption of business operations and/or significant negative environmental and societal impacts.

This process facilitates ad-hoc engagement with companies outside of the annual CSA cycle and continues to monitor related information flows until an issue has been satisfactorily resolved (a process that can span a number of years and assessment cycles depending on the severity of the controversy).

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<sup>1</sup> RepRisk is an independent third-party firm and is not affiliated with S&P Global or any of its divisions. RepRisk, an ESG data science firm, leverages the combination of AI and machine learning with human intelligence to systematically analyze public information in 23 languages and identify material ESG risks. With daily data updates across 100+ ESG risk

For more information, view the [S&P Global MSA methodology](#).

### Corporate Actions

Companies are assigned ESG Scores at the issuer level. If a company is undergoing a merger or acquisition at some point during the CSA, they are supplied with special standardized guidance for reporting their data. If a company acquires another company after the annual publication of ESG scores, the acquiring company retains their score until the next annual assessment cycle. A company that is spun-off from a parent may inherit the parents ESG score until the next annual review cycle, as typically information in such cases is typically not sufficient to renew the assessment (such as the new company's full year financial or sustainability report).

### Annual Updates

The CSA methodology is reviewed and adjusted on an annual basis to reflect emerging and underreported topics expected to materialize in the future. This keeps the ESG Scores up to date and challenges companies on issues that may form part of future reporting guidelines.

At the conclusion of every assessment cycle, a formal review is undertaken to identify possible areas for future improvement, apply scoring updates, clarify methodology questions or reevaluate questions for potential removal from the CSA. S&P Global ESG Research additionally performs statistical analysis of companies' scores to highlight specific questions that merit such review.

For example, this may highlight questions with results at the extremes (i.e., where all or most companies received the highest or lowest score) or questions that have a very low statistical distribution of scores. This analysis highlights questions that may have become outdated,

factors, RepRisk provides consistent, timely, and actionable data for risk management and ESG integration across a company's operations, business relationships, and investments. Learn more at [www.reprisk.com](http://www.reprisk.com).

where sustainability practices have been sufficiently adopted, or those that may need to be refined to better differentiate companies on their ESG Score performance going forward.

For more information, review the [timeline for the S&P Global CSA](#).

For an overview of all annual methodology changes to the CSA, see [Methodology Updates](#) on S&P Global's website.

For an analysis of methodology and scoring changes see [Methodology & Scoring Review](#) on S&P Global's website.

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# 05

## Dissemination

### Website

ESG scores are available free of charge for thousands of companies on the S&P Global website, including scores and weights for the underlying E/S/G Dimensions, the nine most material Criteria within each industry and Disclosure Analysis at the total ESG Score level.

For more information, view the [S&P Global ESG Score Finder](#).

### Data Delivery

The ESG Score dataset is available via a number of flexible data delivery options, with intra-day delivery through cloud or feed solutions offered on the following platforms: ClariFI, FTP, Snowflake and Xpressfeed. Data on Xpressfeed can be queried and exported in a format compatible with Tableau, and data on ClariFI can be put in text files and internal databases for use in Tableau and Alteryx.

For more information, review the [data delivery options](#).

### S&P Capital IQ Pro

The ESG Score data set and underlying Disclosure Analysis is available on the S&P Capital IQ Pro platform and can be exported into a range of formats, including Microsoft Office platforms and PDFs.

Historical data for up to 1,000 underlying data points per company is available where disclosed publicly. Since 2021, additional options for disclosure of underlying data not publicly disclosed have also been provided to participating companies to facilitate greater transparency and granularity for S&P Global customers, including permission for S&P Global to share underlying raw data for:

1. All CSA questions answered.
2. All CSA questions answered, minus a subset of nine sensitive questions that would remain confidential.
3. Only data points for CSA questions marked as requiring public disclosure.

As of November 2021, more than 58% of the participating companies chose to disclose underlying data via S&P Global according to one of the above parameters.

For more information, review the [S&P Capital IQ Pro platform](#).

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# 06

## Appendix I

### Example Question Point Contribution to Criteria, Dimension and S&P Global ESG Score – 2021 Banks CSA

The following fictional example demonstrates how the points received in one question contribute to criteria, dimension and the S&P Global ESG Score for two companies in the Banks industry (assessed in the 2021 CSA).

In 2021, the environmentally oriented bank, Blue Sycamore Bank, participated in the S&P Global Corporate Sustainability Assessment (CSA). Due to their comprehensive environmental impact reporting practices, they received 100(/100) points on the **'Environmental Reporting – Coverage'** question.

Within the **'Environmental Reporting'** criteria for the 2021 Banks CSA, the **'Environmental Reporting – Coverage'** question has a weight of 50%. Therefore, the **'Environmental Reporting – Coverage'** 100 question points contributed 50 points ( $100 * 0.5$ ) to the **'Environmental Reporting'** criteria.

Within the **'Environmental'** dimension for the 2021 Banks CSA, the **'Environmental Reporting'** criteria has a weight of 23%. Therefore, the **'Environmental Reporting – Coverage'** 100 question points contributed 11.5 points ( $(100 * 0.5) * (0.23)$ ) to the **'Environmental'** dimension.

Within the **S&P Global ESG Score** for the 2021 Banks CSA, the **'Environmental'** dimension has a weight of 13%. Therefore, the **'Environmental Reporting – Coverage'** 100 question points contributed 1.5 points ( $(100 * 0.5) * (0.23) * (0.13)$ ) to the **S&P Global ESG Score**.

In 2021, another bank, Gloom BankCo, participated in the CSA and received 50(/100) points on the **'Environmental Reporting – Coverage'** question. Following the same exact weighting structure, this question contributed 0.75 points ( $(50 * 0.5) * (0.23) * (0.13)$ ) to the company's **S&P Global ESG Score**.

# 07

## Appendix II

### S&P Global Dimension and Criteria Weights - 2021 Banks, Electric Utilities and Pharmaceutical Industries CSA

S&P Global CSA Criteria Weights by Dimension	Banks	Electric Utilities	Pharmaceuticals
<b>Environmental Dimension</b>	<b>13</b>	<b>28</b>	<b>9</b>
Climate Strategy	7	6	2
Environmental Policy & Management Systems	-	5	2
Environmental Reporting	3	3	2
Operational Eco-Efficiency	3	7	3
Product Stewardship	-	7	-
<b>Social Dimension</b>	<b>32</b>	<b>28</b>	<b>41</b>
Addressing Cost Burden	-	-	4
Corporate Citizenship and Philanthropy	3	2	3
Financial Inclusion	4	-	-
Health Outcome Contribution	-	-	5
Human Capital Development	6	5	5
Human Rights	3	4	3
Labor Practice Indicators	4	4	3
Occupational Health & Safety	3	6	3
Social Reporting	3	3	2
Strategy to Improve Access to Drugs or Products	-	-	5
Talent Attraction & Retention	6	4	8
<b>Governance &amp; Economic Dimension</b>	<b>55</b>	<b>44</b>	<b>50</b>
Anti-Crime Policy & Measures	4	-	-
Codes of Business Conduct	8	7	6
Corporate Governance	10	8	9
Customer Relationship Management	2	3	-
Financial Stability & Systemic Risk	2	-	-
Information Security/Cybersecurity & System Availability	3	2	2
Innovation Management	-	6	7
Marketing Practices	-	-	5
Materiality	3	3	2
Policy Influence	3	2	2
Privacy Protection	2	-	-
Product Quality & Recall Management	-	-	7
Risk & Crisis Management	6	4	4
Strategy for Emerging Markets	-	3	-
Supply Chain Management	-	6	4

S&P Global ESG Score Weight Breakdown by Environmental Dimension ('D'), Environmental Criteria ('C'), and Environmental Question ('Q') Score Weights – 2021 Banks CSA

S&P Global ESG Score			
100	13	<b>D: Environmental</b>	
		<b>C: Environmental Reporting</b>	
		3	Q: Environmental Reporting – Assurance
			1.5
			Q: Environmental Reporting - Coverage
			1.5
			<b>C: Operational Eco-Efficiency</b>
			Q: Emissions from Business Travel
			0.66
			Q: Energy Use
			0.66
		3	Q: Indirect Greenhouse Gas Emissions (Scope 2)
			0.66
			Q: Waste Disposal
			0.36
			Q: Water Use
			0.36
			Q: Direct Greenhouse Gas Emissions (Scope 1)
			0.30
			<b>C: Climate Strategy</b>
			Q: Climate-Related Targets
			1.12
			Q: Internal Carbon Pricing
			0.70
			Q: Low-Carbon Products
			0.70
			Q: Financial Opportunities Arising from Climate Change
	0.63		
	Q: Financial Risks of Climate Change		
	0.63		
	Q: Climate-Related Management Incentives		
	0.56		
	Q: Climate Change Strategy		
	0.49		
	Q: Climate Strategy Impacts		
	0.42		
	Q: Scope 3 GHG Emissions		
	0.35		
	Q: Climate Risk Management		
	0.35		
	Q: Climate Risk Assessment - Physical Risks		
	0.35		
	Q: Climate Risk Assessment - Transition Risks		
	0.35		
	Q: Physical Climate Risk Adaptation		
	0.35		
	<b>D: Social</b>		
	32		
	<b>D: Governance &amp; Economic</b>		
	55		

### Survey Structure and Corresponding Script for Codes of Conduct Question

Which of the following aspects are covered by your codes of conduct at a group level (including subsidiaries)? Please indicate where this information is available in your public reporting or corporate website.	
Question Structure	Corresponding Script
Yes, our group-wide codes of conduct are publicly available and specifically include the following:	return ifelsespecial (
Corruption and bribery	Datapoint('CBC / CodesConduct / Anti Bribery Corruption') == yes, 13
Discrimination	) + ifelsespecial ( datapoint('CBC / CodesConduct / Discrimination') == yes, 13
Confidentiality of information	) + ifelsespecial ( datapoint('CBC / CodesConduct / Information Confidentiality') == yes, 13
Conflicts of interest	) + ifelsespecial ( datapoint('CBC / CodesConduct / Conflicts of interest') == yes, 13
Antitrust/anti-competitive practices	) + ifelsespecial ( datapoint('CBC / CodesConduct / Antitrust') == yes, 12
Money-laundering and/or insider trading/dealing	) + ifelsespecial ( datapoint('CBC / CodesConduct / Money Laundering') == yes, 12
Environment, health and safety	) + ifelsespecial ( datapoint('CBC / CodesConduct / Environment Health Safety') == yes, 12
Whistleblowing	) + ifelsespecial ( datapoint('CBC / CodesConduct / Whistleblowing') == yes, 12
No group-wide codes of conduct	A zero score is assigned.
Not applicable. Please provide explanations in the comment box below.	No score assigned. Weight of question is ignored and redistributed among the remaining questions in the criterion.
Not known	A zero score is assigned.

# 08

## Appendix III

### S&P Global CSA to GICS Industry Map

S&P Global CSA Industry	GICS Industry Group
PUB Media, Movies & Entertainment	Media & Entertainment
IMS Interactive Media, Services & Home Entertainment	Media & Entertainment
TLS Telecommunication Services	Telecommunication Services
ATX Auto Components	Automobiles & Components
AUT Automobiles	Automobiles & Components
LEG Leisure Equipment & Products and Consumer Electronics	Consumer Durables & Apparel
DHP Household Durables	Consumer Durables & Apparel
HOM Homebuilding	Consumer Durables & Apparel
TEX Textiles, Apparel & Luxury Goods	Consumer Durables & Apparel
CSV Diversified Consumer Services	Consumer Services
REX Restaurants & Leisure Facilities	Consumer Services
TRT Hotels, Resorts & Cruise Lines	Consumer Services
CNO Casinos & Gaming	Consumer Services
RTS Retailing	Retailing
FDR Food & Staples Retailing	Food & Staples Retailing
BVG Beverages	Food, Beverage & Tobacco
FOA Food Products	Food, Beverage & Tobacco
TOB Tobacco	Food, Beverage & Tobacco
HOU Household Products	Household & Personal Products
COS Personal Products	Household & Personal Products
OIE Energy Equipment & Services	Energy
OGR Oil & Gas Refining & Marketing	Energy
PIP Oil & Gas Storage & Transportation	Energy
COL Coal & Consumable Fuels	Energy
OGX Oil & Gas Upstream & Integrated	Energy
BNK Banks	Banks
FBN Diversified Financial Services and Capital Markets	Diversified Financials
INS Insurance	Insurance
MTC Health Care Equipment & Supplies	Health Care Equipment & Services
HEA Health Care Providers & Services	Health Care Equipment & Services
BTC Biotechnology	Pharmaceuticals, Biotechnology & Life Sciences



S&P Global CSA Industry	GICS Industry Group
LIF Life Sciences Tools & Services	Pharmaceuticals, Biotechnology & Life Sciences
DRG Pharmaceuticals	Pharmaceuticals, Biotechnology & Life Sciences
ARO Aerospace & Defense	Capital Goods
BLD Building Products	Capital Goods
CON Construction & Engineering	Capital Goods
ELQ Electrical Components & Equipment	Capital Goods
IEQ Machinery and Electrical Equipment	Capital Goods
IDD Industrial Conglomerates	Capital Goods
TCD Trading Companies & Distributors	Capital Goods
ICS Commercial Services & Supplies	Commercial & Professional Services
PRO Professional Services	Commercial & Professional Services
TRA Transportation and Transportation Infrastructure	Transportation
AIR Airlines	Transportation
SEM Semiconductors & Semiconductor Equipment	Semiconductors & Semiconductor Equipment
TSV IT services	Software & Services
SOF Software	Software & Services
CMT Communications Equipment	Technology Hardware & Equipment
ITC Electronic Equipment, Instruments & Components	Technology Hardware & Equipment
THQ Computers & Peripherals and Office Electronics	Technology Hardware & Equipment
CHM Chemicals	Materials
COM Construction Materials	Materials
CTR Containers & Packaging	Materials
MNX Metals & Mining	Materials
ALU Aluminum	Materials
STL Steel	Materials
FRP Paper & Forest Products	Materials
REA Real Estate	Real Estate
ELC Electric Utilities	Utilities
GAS Gas Utilities	Utilities
MUW Multi and Water Utilities	Utilities

## S&P Global CSA Criteria & Questions

S&P Global CSA Dimension	S&P Global CSA Criterion	S&P Global CSA Question
Company Information	Denominator - Total Employees / Revenues	
Company Information	Denominator - Area	
Company Information	Denominator - Revenues	
Company Information	Denominator - Mmboe	
Company Information	Denominator - Production / Revenues	
Company Information	Denominator - MWh / Revenues	
Company Information	Denominator - Healthcare	
Company Information	Denominator - Occupied Room Nights	
Company Information	Denominator - Total Employees	
Company Information	Denominator - Units	
Company Information	Business Activities	
Company Information	Reporting Boundaries	
Environmental Dimension	Water Related Risks	Exposure to Water Stressed Areas
Environmental Dimension	Water Related Risks	Quantity & Quality-Related Water Risks
Environmental Dimension	Water Related Risks	Water-Related Regulatory Changes & Pricing Structure
Environmental Dimension	Water Related Risks	Water-Related Stakeholder Conflicts
Environmental Dimension	Water Related Risks	Exposure of Suppliers to Water Risks
Environmental Dimension	Water Related Risks	Water Risks Management of Suppliers
Environmental Dimension	Water Related Risks	Business Impacts of Water Related Incidents
Environmental Dimension	Water Related Risks	MSA Water Related Risks
Environmental Dimension	Packaging	Packaging Commitment
Environmental Dimension	Packaging	Packaging Materials
Environmental Dimension	Packaging	Plastic Packaging
Environmental Dimension	Operational Eco-Efficiency	Water Use
Environmental Dimension	Operational Eco-Efficiency	Absorbable Organic Halogens
Environmental Dimension	Operational Eco-Efficiency	Methane Emissions
Environmental Dimension	Operational Eco-Efficiency	Volatile Organic Compounds Emissions
Environmental Dimension	Operational Eco-Efficiency	Direct Greenhouse Gas Emissions (Scope 1)
Environmental Dimension	Operational Eco-Efficiency	Hazardous Waste
Environmental Dimension	Operational Eco-Efficiency	Perfluorocarbons Emissions
Environmental Dimension	Operational Eco-Efficiency	Energy Intensity
Environmental Dimension	Operational Eco-Efficiency	Waste Disposal
Environmental Dimension	Operational Eco-Efficiency	Chemical Oxygen Demand
Environmental Dimension	Operational Eco-Efficiency	Indirect Greenhouse Gas Emissions (Scope 2)
Environmental Dimension	Operational Eco-Efficiency	SOx Emissions
Environmental Dimension	Operational Eco-Efficiency	Dust Emissions

S&P Global CSA Dimension	S&P Global CSA Criterion	S&P Global CSA Question
Environmental Dimension	Operational Eco-Efficiency	Emissions from Business Travel
Environmental Dimension	Operational Eco-Efficiency	NOx Emissions
Environmental Dimension	Operational Eco-Efficiency	Hydrocarbon Spills
Environmental Dimension	Operational Eco-Efficiency	Ultra-Pure Water Usage
Environmental Dimension	Operational Eco-Efficiency	Specific Fuel Consumption for Passenger Transport
Environmental Dimension	Operational Eco-Efficiency	Specific Fuel Consumption for Cargo Transport
Environmental Dimension	Operational Eco-Efficiency	Specific NOx Emissions for Passenger Transport
Environmental Dimension	Operational Eco-Efficiency	Specific NOx Emissions for Cargo Transport
Environmental Dimension	Operational Eco-Efficiency	Water Consumption
Environmental Dimension	Operational Eco-Efficiency	Energy Use
Environmental Dimension	Operational Eco-Efficiency	Direct Mercury Emissions
Environmental Dimension	Operational Eco-Efficiency	Ash & Gypsum Waste
Environmental Dimension	Operational Eco-Efficiency	SF6 Emissions
Environmental Dimension	Operational Eco-Efficiency	Data Center Efficiency
Environmental Dimension	Operational Eco-Efficiency	Share of Renewable Energy in Data Centers
Environmental Dimension	Operational Eco-Efficiency	Mineral Waste
Environmental Dimension	Operational Eco-Efficiency	Energy Consumption
Environmental Dimension	Genetically Modified Organisms	GMO Revenue
Environmental Dimension	Genetically Modified Organisms	GMO Statement
Environmental Dimension	Genetically Modified Organisms	MSA Genetically Modified Organisms
Environmental Dimension	Genetically Modified Organisms	GMO Exposure
Environmental Dimension	Low Carbon Strategy	CAFE Improvement
Environmental Dimension	Low Carbon Strategy	Alternative Drive Trains
Environmental Dimension	Low Carbon Strategy	Governance Checks for Fuel Efficiency & Emissions
Environmental Dimension	Low Carbon Strategy	Electric Vehicle Efficiency
Environmental Dimension	Low Carbon Strategy	Electric Vehicle (EV) Battery Efficiency
Environmental Dimension	Recycling Strategy	Encouraging Sustainable Building
Environmental Dimension	Recycling Strategy	Raw Material Substitution
Environmental Dimension	Resource Conservation & Resource Efficiency	Water-Saving Devices
Environmental Dimension	Resource Conservation & Resource Efficiency	Renewable Energy Consumption
Environmental Dimension	Resource Conservation & Resource Efficiency	Energy Efficiency Approach for New Buildings - Construction
Environmental Dimension	Resource Conservation & Resource Efficiency	Energy Efficiency Programs for Real Estate Portfolio
Environmental Dimension	Resource Conservation & Resource Efficiency	Share of Low-Energy Buildings
Environmental Dimension	Resource Conservation & Resource Efficiency	Building Certification & Benchmarking

S&P Global CSA Dimension	S&P Global CSA Criterion	S&P Global CSA Question
Environmental Dimension	Resource Conservation & Resource Efficiency	Energy Ratings & Benchmarking
Environmental Dimension	Resource Conservation & Resource Efficiency	Water Efficiency Programs for Real Estate Portfolio
Environmental Dimension	Resource Conservation & Resource Efficiency	On-Site Energy Generation
Environmental Dimension	Fuel Efficiency	Fuel Costs
Environmental Dimension	Fuel Efficiency	Fuel Efficiency Exposure & Measures
Environmental Dimension	Transmission & Distribution	Electricity Transmission & Distribution Reliability
Environmental Dimension	Transmission & Distribution	Electricity Transmission & Distribution Losses
Environmental Dimension	Transmission & Distribution	Gas Leakage Rate
Environmental Dimension	Transmission & Distribution	MSA Transmission & Distribution
Environmental Dimension	Environmental Reporting	Environmental Reporting - Assurance
Environmental Dimension	Environmental Reporting	Environmental Reporting - Coverage
Environmental Dimension	Product Stewardship	Renewable Raw Materials
Environmental Dimension	Product Stewardship	Environmental Labels & Declarations
Environmental Dimension	Product Stewardship	Product Design Criteria
Environmental Dimension	Product Stewardship	Hazardous Substances Commitment
Environmental Dimension	Product Stewardship	Life Cycle Assessment
Environmental Dimension	Product Stewardship	MSA Product Stewardship
Environmental Dimension	Product Stewardship	Use of Recycled & Sustainably Sourced Materials
Environmental Dimension	Product Stewardship	End of Life Cycle Responsibility
Environmental Dimension	Product Stewardship	Exposure to Hazardous Substances
Environmental Dimension	Product Stewardship	Resource Efficiency Benefits of Products
Environmental Dimension	Environmental Policy & Management Systems	Scope of Corporate Environmental Requirements/ Guidelines
Environmental Dimension	Environmental Policy & Management Systems	EMS: Certification/ Audit/ Verification
Environmental Dimension	Environmental Policy & Management Systems	Coverage of Environmental Management Policy
Environmental Dimension	Environmental Policy & Management Systems	Public availability of EIA/ SIA results
Environmental Dimension	Environmental Policy & Management Systems	MSA Environmental Policy & Management Systems
Environmental Dimension	Environmental Policy & Management Systems	Environmental Violations
Environmental Dimension	Environmental Policy & Management Systems	Return on Environmental Investments
Environmental Dimension	Climate Strategy	Climate-Related Targets
Environmental Dimension	Climate Strategy	Scope 3 GHG Emissions
Environmental Dimension	Climate Strategy	Climate-Related Management Incentives
Environmental Dimension	Climate Strategy	Climate Change Strategy
Environmental Dimension	Climate Strategy	Low-Carbon Products

S&P Global CSA Dimension	S&P Global CSA Criterion	S&P Global CSA Question
Environmental Dimension	Climate Strategy	Climate Strategy Impacts
Environmental Dimension	Climate Strategy	Financial Opportunities Arising from Climate Change
Environmental Dimension	Climate Strategy	Financial Risks of Climate Change
Environmental Dimension	Climate Strategy	Internal Carbon Pricing
Environmental Dimension	Climate Strategy	Climate Risk Management
Environmental Dimension	Climate Strategy	Climate Risk Assessment - Physical Risks
Environmental Dimension	Climate Strategy	Climate Risk Assessment - Transition Risks
Environmental Dimension	Climate Strategy	Physical Climate Risk Adaptation
Environmental Dimension	Sustainable Forestry Practices	Small Forests Owners
Environmental Dimension	Sustainable Forestry Practices	Forest Management Certification
Environmental Dimension	Sustainable Forestry Practices	Chain of Custody Certification
Environmental Dimension	Sustainable Forestry Practices	MSA Sustainable Forestry Practices
Environmental Dimension	Sustainable Agricultural Practices	Sustainable Agriculture Commitment
Environmental Dimension	Sustainable Agricultural Practices	Certifications of Agricultural Crops
Environmental Dimension	Sustainable Agricultural Practices	Share of Organic Products
Environmental Dimension	Sustainable Agricultural Practices	Animal Welfare Policy
Environmental Dimension	Sustainable Agricultural Practices	Animal Welfare Disclosure
Environmental Dimension	Sustainable Agricultural Practices	Certifications of Animal Products
Environmental Dimension	Sustainable Agricultural Practices	MSA Sustainable Agricultural Practices
Environmental Dimension	Building Materials	Recycled Building Materials
Environmental Dimension	Building Materials	Approach Towards Recycling
Environmental Dimension	Building Materials	MSA Building Materials
Environmental Dimension	Building Materials	Certified Wood
Environmental Dimension	Mineral Waste Management	Tailings Management Policy & Implementation
Environmental Dimension	Mineral Waste Management	ARD Management
Environmental Dimension	Mineral Waste Management	MSA Mineral Waste Management
Environmental Dimension	Biodiversity	Biodiversity Commitment
Environmental Dimension	Biodiversity	MSA Biodiversity
Environmental Dimension	Biodiversity	Biodiversity Exposure & Assessment
Environmental Dimension	Biodiversity	No Deforestation Commitment
Environmental Dimension	Electricity Generation	Availability Factor of Plants
Environmental Dimension	Electricity Generation	Electricity Generation Mix
Environmental Dimension	Electricity Generation	Nuclear Power Plant Performance Indicators (UCF)
Environmental Dimension	Electricity Generation	Efficiency of Generation
Environmental Dimension	Water Operations	MSA Water Operations
Environmental Dimension	Water Operations	Age of Pipes
Environmental Dimension	Water Operations	Leakage Rate
Environmental Dimension	Co-Processing	Co-Processing Rate

S&P Global CSA Dimension	S&P Global CSA Criterion	S&P Global CSA Question
Environmental Dimension	Food Loss & Waste	Food Loss & Waste Commitment
Environmental Dimension	Food Loss & Waste	Food Loss & Waste Impact
Future Questions (Optional)	Impact Valuation	
Future Questions (Optional)	Impact Valuation	Impact Valuation
Future Questions (Optional)	Sustainable Activities	
Future Questions (Optional)	Sustainable Activities	Alignment with EU Taxonomy for sustainable activities - Revenues
Future Questions (Optional)	Sustainable Activities	Alignment with EU Taxonomy for sustainable activities - Capital Expenditure
Future Questions (Optional)	Sustainable Activities	Alignment with EU Taxonomy for sustainable activities - Operating Expenditure
Governance & Economic Dimension	Innovation Management	Open Innovation
Governance & Economic Dimension	Innovation Management	R&D Spending
Governance & Economic Dimension	Innovation Management	Product Innovations
Governance & Economic Dimension	Innovation Management	Process Innovations
Governance & Economic Dimension	Innovation Management	Product Innovations (Healthcare)
Governance & Economic Dimension	Innovation Management	Tobacco Alternatives & Reduced-Risk Products
Governance & Economic Dimension	Innovation Management	R&D breakout by Innovation Phase
Governance & Economic Dimension	Risk & Crisis Management	Sensitivity Analysis & Stress Testing
Governance & Economic Dimension	Risk & Crisis Management	Sensitivity Analysis & Stress Testing (including Water and Climate)
Governance & Economic Dimension	Risk & Crisis Management	Risk Governance
Governance & Economic Dimension	Risk & Crisis Management	MSA Risk & Crisis Management
Governance & Economic Dimension	Risk & Crisis Management	Emerging Risks
Governance & Economic Dimension	Risk & Crisis Management	Risk Culture
Governance & Economic Dimension	Brand Management	MSA Brand Management
Governance & Economic Dimension	Brand Management	Brand Strategy & Sustainability Strategy
Governance & Economic Dimension	Brand Management	Brand Management Metrics
Governance & Economic Dimension	Anti-Crime Policy & Measures	MSA Anti-Crime Policy & Measures
Governance & Economic Dimension	Anti-Crime Policy & Measures	Crime Prevention: Provision of Training
Governance & Economic Dimension	Anti-Crime Policy & Measures	Crime Prevention: Business Policy/ Procedures
Governance & Economic Dimension	Codes of Business Conduct	Codes of Conduct: Coverage
Governance & Economic Dimension	Codes of Business Conduct	Codes of Conduct
Governance & Economic Dimension	Codes of Business Conduct	Reporting on breaches
Governance & Economic Dimension	Codes of Business Conduct	MSA Codes of Business Conduct
Governance & Economic Dimension	Codes of Business Conduct	Corruption & Bribery
Governance & Economic Dimension	Codes of Business Conduct	Codes of Conduct: Systems/ Procedures
Governance & Economic Dimension	Codes of Business Conduct	Anti-Competitive Practices
Governance & Economic Dimension	Codes of Business Conduct	Corruption & Bribery Cases
Governance & Economic Dimension	Efficiency & Reliability	Delays Exceeding 15 minutes
Governance & Economic Dimension	Efficiency & Reliability	Load Factor

S&P Global CSA Dimension	S&P Global CSA Criterion	S&P Global CSA Question
Governance & Economic Dimension	Health & Nutrition	Marketing Self-Regulation on Health & Nutrition
Governance & Economic Dimension	Health & Nutrition	Health & Nutrition Reformulation
Governance & Economic Dimension	Health & Nutrition	Development of Health & Nutrition Strategy
Governance & Economic Dimension	Health & Nutrition	Private Label Product Development
Governance & Economic Dimension	Health & Nutrition	MSA Health & Nutrition
Governance & Economic Dimension	Health & Nutrition	Private Label Penetration
Governance & Economic Dimension	Supply Chain Management	MSA Supply Chain Management
Governance & Economic Dimension	Supply Chain Management	Critical Supplier Identification
Governance & Economic Dimension	Supply Chain Management	Supply Chain Risk Exposure
Governance & Economic Dimension	Supply Chain Management	Supplier Risk Management Measures
Governance & Economic Dimension	Supply Chain Management	ESG Integration in SCM Strategy
Governance & Economic Dimension	Supply Chain Management	Supply Chain Transparency & Reporting
Governance & Economic Dimension	Supply Chain Management	Conflict Minerals
Governance & Economic Dimension	Supply Chain Management	Supplier Code of Conduct
Governance & Economic Dimension	Compliance with Applicable Export Control Regimes	Export Control Regime Compliance Systems
Governance & Economic Dimension	Compliance with Applicable Export Control Regimes	Export Control Regime Compliance Metrics
Governance & Economic Dimension	Compliance with Applicable Export Control Regimes	MSA Compliance with Applicable Export Control Regimes
Governance & Economic Dimension	Privacy Protection	MSA Privacy Protection
Governance & Economic Dimension	Privacy Protection	Privacy Policy: Systems/ Procedures
Governance & Economic Dimension	Privacy Protection	Customer Privacy Information
Governance & Economic Dimension	Privacy Protection	Breaches of Customer Privacy: Complaints
Governance & Economic Dimension	Privacy Protection	Use of Customer Data
Governance & Economic Dimension	Customer Relationship Management	Sales Channels Variety & Innovation
Governance & Economic Dimension	Customer Relationship Management	Sales Effectiveness Targets
Governance & Economic Dimension	Customer Relationship Management	Quality Management & Audits of Distribution Networks
Governance & Economic Dimension	Customer Relationship Management	MSA Customer Relationship Management
Governance & Economic Dimension	Customer Relationship Management	Customer Satisfaction Measurement
Governance & Economic Dimension	Customer Relationship Management	Online Strategies & Customers Online
Governance & Economic Dimension	Customer Relationship Management	Incentives for Distribution Networks
Governance & Economic Dimension	Marketing Practices	Ethical Marketing - Complaints Tracking
Governance & Economic Dimension	Marketing Practices	Direct-to-Consumer Marketing
Governance & Economic Dimension	Marketing Practices	Ethical Marketing Commitment
Governance & Economic Dimension	Marketing Practices	MSA Marketing Practices
Governance & Economic Dimension	Market Opportunities	Water Tariffs
Governance & Economic Dimension	Market Opportunities	Revenues from New Business Opportunities
Governance & Economic Dimension	Market Opportunities	Current Investment Budget (Electricity & Multi-Utilities)

S&P Global CSA Dimension	S&P Global CSA Criterion	S&P Global CSA Question
Governance & Economic Dimension	Market Opportunities	New Business Opportunities (Electricity & Multi-Utilities)
Governance & Economic Dimension	Market Opportunities	New Business Opportunities (Gas)
Governance & Economic Dimension	Market Opportunities	New Business Opportunities (Water)
Governance & Economic Dimension	Market Opportunities	Current Investment Budget (Gas)
Governance & Economic Dimension	Market Opportunities	Smart Meter Penetration
Governance & Economic Dimension	Market Opportunities	Current Investment Budget (Water)
Governance & Economic Dimension	Energy Mix	LNG Capacity
Governance & Economic Dimension	Energy Mix	Finding & Development Costs & Production Costs
Governance & Economic Dimension	Energy Mix	Oil & Gas Reserves
Governance & Economic Dimension	Energy Mix	Oil Sands & Fossil Fuel Exposure
Governance & Economic Dimension	Energy Mix	Renewable Energy Production
Governance & Economic Dimension	Energy Mix	Oil & Gas Production
Governance & Economic Dimension	Strategy for Emerging Markets	Product Adaptation for Emerging Markets (B2C)
Governance & Economic Dimension	Strategy for Emerging Markets	Emerging Market Exposure & Strategy
Governance & Economic Dimension	Strategy for Emerging Markets	Emerging Markets - R&D
Governance & Economic Dimension	Strategy for Emerging Markets	Emerging Markets - Manufacturing
Governance & Economic Dimension	Strategy for Emerging Markets	Product Adaptation for Emerging Markets (B2B)
Governance & Economic Dimension	Product Quality & Recall Management	MSA Product Quality & Recall Management
Governance & Economic Dimension	Product Quality & Recall Management	Product Recalls
Governance & Economic Dimension	Product Quality & Recall Management	Product Recalls (Health Care)
Governance & Economic Dimension	Product Quality & Recall Management	Compliance to Regulatory Standards
Governance & Economic Dimension	Product Quality & Recall Management	Product Recalls (Automobiles & Auto Components)
Governance & Economic Dimension	Product Quality & Recall Management	Warranty Provisions
Governance & Economic Dimension	Corporate Governance	CEO Compensation - Success Metrics
Governance & Economic Dimension	Corporate Governance	Non-Executive Chairperson/ Lead Director
Governance & Economic Dimension	Corporate Governance	MSA Corporate Governance
Governance & Economic Dimension	Corporate Governance	Board Effectiveness
Governance & Economic Dimension	Corporate Governance	Board Gender Diversity
Governance & Economic Dimension	Corporate Governance	Board Structure
Governance & Economic Dimension	Corporate Governance	CEO-to-Employee Pay Ratio
Governance & Economic Dimension	Corporate Governance	Board Diversity Policy
Governance & Economic Dimension	Corporate Governance	Management Ownership Requirements
Governance & Economic Dimension	Corporate Governance	Board Industry Experience
Governance & Economic Dimension	Corporate Governance	Board Average Tenure



S&P Global CSA Dimension	S&P Global CSA Criterion	S&P Global CSA Question
Governance & Economic Dimension	Corporate Governance	Government Ownership
Governance & Economic Dimension	Corporate Governance	Family Ownership
Governance & Economic Dimension	Corporate Governance	Dual Class Shares
Governance & Economic Dimension	Corporate Governance	CEO Compensation - Long-Term Performance Alignment
Governance & Economic Dimension	Corporate Governance	Management Ownership
Governance & Economic Dimension	Fleet Management	Fleet Age
Governance & Economic Dimension	Fleet Management	Measures for Improving Fuel Efficiency
Governance & Economic Dimension	Fleet Management	Airline Industry Engagement
Governance & Economic Dimension	Financial Stability & Systemic Risk	Global Systemically Important Banks
Governance & Economic Dimension	Tax Strategy	Tax Strategy and Governance
Governance & Economic Dimension	Tax Strategy	Tax Reporting
Governance & Economic Dimension	Tax Strategy	MSA Tax Strategy
Governance & Economic Dimension	Tax Strategy	Effective Tax Rate
Governance & Economic Dimension	Materiality	Material Issues
Governance & Economic Dimension	Materiality	Materiality Disclosure
Governance & Economic Dimension	Information Security/ Cybersecurity & System Availability	IT Infrastructure Incidents
Governance & Economic Dimension	Information Security/ Cybersecurity & System Availability	MSA Information Security/ Cybersecurity & System Availability
Governance & Economic Dimension	Information Security/ Cybersecurity & System Availability	IT Security/ Cybersecurity Governance
Governance & Economic Dimension	Information Security/ Cybersecurity & System Availability	IT Security/ Cybersecurity Breaches
Governance & Economic Dimension	Information Security/ Cybersecurity & System Availability	IT Security/ Cybersecurity Process & Infrastructure
Governance & Economic Dimension	Information Security/ Cybersecurity & System Availability	IT Security/ Cybersecurity Measures
Governance & Economic Dimension	Policy Influence	Largest Contributions & Expenditures
Governance & Economic Dimension	Policy Influence	Contributions & Other Spending
Governance & Economic Dimension	Policy Influence	MSA Policy Influence
Governance & Economic Dimension	Network Reliability	Network Interruption Frequency & Duration
Governance & Economic Dimension	Network Reliability	Disclosure of Network Interruption
Governance & Economic Dimension	Sustainable Construction	Revenues from Sustainable Construction
Governance & Economic Dimension	Sustainable Construction	Attributes of Building Materials
Governance & Economic Dimension	Sustainable Finance	Sector Activities (FBN)
Governance & Economic Dimension	Sustainable Finance	Integration of ESG Criteria in Wholesale/ Corporate/ Investment Banking
Governance & Economic Dimension	Sustainable Finance	ESG Products & Services for Wholesale/ Corporate/ Investment Banking
Governance & Economic Dimension	Sustainable Finance	ESG Products & Services for Wealth Management/ Private Banking
Governance & Economic Dimension	Sustainable Finance	Integration of ESG Criteria in Project Finance

S&P Global CSA Dimension	S&P Global CSA Criterion	S&P Global CSA Question
Governance & Economic Dimension	Sustainable Finance	Integration of ESG Criteria in Insurance Underwriting
Governance & Economic Dimension	Sustainable Finance	ESG Products & Services for Asset Management
Governance & Economic Dimension	Sustainable Finance	Integration of ESG Criteria in Asset Management (INS)
Governance & Economic Dimension	Sustainable Finance	Integration of ESG Criteria in Retail Banking
Governance & Economic Dimension	Sustainable Finance	Integration of ESG Criteria in Stock Exchanges
Governance & Economic Dimension	Sustainable Finance	ESG Products & Services for Retail Banking
Governance & Economic Dimension	Sustainable Finance	Integration of ESG Criteria in Wealth Management/ Private Banking
Governance & Economic Dimension	Sustainable Finance	ESG Products & Services for Stock Exchanges/ Index Providers
Governance & Economic Dimension	Sustainable Finance	ESG Products & Services in Insurance Underwriting
Governance & Economic Dimension	Sustainable Finance	Integration of ESG Criteria for Asset Owners
Governance & Economic Dimension	Sustainable Finance	MSA Sustainable Finance
Governance & Economic Dimension	Sustainable Finance	Sector Activities (BNK)
Governance & Economic Dimension	Sustainable Finance	Integration of ESG Criteria in Asset Management (BNK/ FBN)
Governance & Economic Dimension	Sustainable Finance	ESG Products & Services for Data Providers
Social Dimension	Social Impacts on Communities	Relocation Programs
Social Dimension	Social Impacts on Communities	MSA Social Impacts on Communities
Social Dimension	Social Impacts on Communities	Indigenous Peoples & Cultural Preservation
Social Dimension	Social Impacts on Communities	Local Employment
Social Dimension	Social Impacts on Communities	Security Forces
Social Dimension	Social Impacts on Communities	Active Community Engagement
Social Dimension	Social Impacts on Communities	Community Consultation Framework & Implementation
Social Dimension	Corporate Citizenship & Philanthropy	Philanthropic Contributions
Social Dimension	Corporate Citizenship & Philanthropy	Type of Philanthropic Activities
Social Dimension	Corporate Citizenship & Philanthropy	Corporate Citizenship Strategy
Social Dimension	Social Reporting	Social Reporting - Assurance
Social Dimension	Social Reporting	Social Reporting - Coverage
Social Dimension	Asset Closure Management	Resource Transformation
Social Dimension	Asset Closure Management	Mine Closure
Social Dimension	Asset Closure Management	MSA Asset Closure Management
Social Dimension	Human Capital Development	Training & Development Inputs
Social Dimension	Human Capital Development	Employee Development Programs
Social Dimension	Human Capital Development	Human Capital Return on Investment
Social Dimension	Financial Inclusion	Access to Insurance/ Social Value Added
Social Dimension	Financial Inclusion	Financial Inclusion Products & Services
Social Dimension	Financial Inclusion	Financial Inclusion Measurement & Impact

S&P Global CSA Dimension	S&P Global CSA Criterion	S&P Global CSA Question
Social Dimension	Talent Attraction & Retention	MSA Talent Attraction & Retention
Social Dimension	Talent Attraction & Retention	Trend of Employee Engagement
Social Dimension	Talent Attraction & Retention	Type of Individual Performance Appraisal
Social Dimension	Talent Attraction & Retention	Employee Turnover Rate
Social Dimension	Talent Attraction & Retention	Long-Term Incentives for Employees
Social Dimension	Talent Attraction & Retention	Hiring
Social Dimension	Talent Attraction & Retention	Strategic Workforce Planning
Social Dimension	Talent Attraction & Retention	People Analytics
Social Dimension	Partnerships Towards Sustainable Healthcare	Partnerships Aspects for Sustainable Healthcare
Social Dimension	Addressing Cost Burden	Fair Pricing
Social Dimension	Addressing Cost Burden	Contribution to Increasing Healthcare Efficiency
Social Dimension	Addressing Cost Burden	HTA Support of Value Proposition
Social Dimension	Occupational Health & Safety	Fatalities
Social Dimension	Occupational Health & Safety	Health & Well-Being
Social Dimension	Occupational Health & Safety	MSA Occupational Health & Safety
Social Dimension	Occupational Health & Safety	OHS Governance Oversight
Social Dimension	Occupational Health & Safety	Absentee Rate
Social Dimension	Occupational Health & Safety	Total Recordable Injury Frequency Rate (TRIFR) - Employees
Social Dimension	Occupational Health & Safety	Total Recordable Injury Frequency Rate (TRIFR) - Contractors
Social Dimension	Occupational Health & Safety	Lost-Time Injury Frequency Rate (LTIFR) - Employees
Social Dimension	Occupational Health & Safety	Lost-Time Injury Frequency Rate (LTIFR) - Contractors
Social Dimension	Occupational Health & Safety	Process Safety Events - Tier 1
Social Dimension	Local Impact of Business Operations	Local Suppliers
Social Dimension	Health Outcome Contribution	Measure Contribution to Health Outcome
Social Dimension	Health Outcome Contribution	Accessibility & Transparency of Outcome Data
Social Dimension	Social Integration & Regeneration	Social Integration in New Buildings & Reconstruction
Social Dimension	Social Integration & Regeneration	Social Integration Initiatives
Social Dimension	Stakeholder Engagement	MSA Stakeholder Engagement
Social Dimension	Stakeholder Engagement	Stakeholder Engagement Governance
Social Dimension	Stakeholder Engagement	Stakeholder Engagement Implementation
Social Dimension	Stakeholder Engagement	Stakeholder Engagement Review
Social Dimension	Labor Practice Indicators	Workforce Breakdown: Gender
Social Dimension	Labor Practice Indicators	MSA Labor Practice Indicators
Social Dimension	Labor Practice Indicators	Gender Pay Indicators
Social Dimension	Labor Practice Indicators	Freedom of Association

S&P Global CSA Dimension	S&P Global CSA Criterion	S&P Global CSA Question
Social Dimension	Labor Practice Indicators	Discrimination & Harassment
Social Dimension	Labor Practice Indicators	Workforce Breakdown: Other Minorities
Social Dimension	Labor Practice Indicators	Workforce Breakdown: Race/ Ethnicity & Nationality
Social Dimension	Strategy to Improve Access to Drugs or Products	Partnerships for Accessibility to Drugs & Products
Social Dimension	Strategy to Improve Access to Drugs or Products	Approach to Accessibility of Drugs & Products
Social Dimension	Strategy to Improve Access to Drugs or Products	Patent Filing Policy
Social Dimension	Strategy to Improve Access to Drugs or Products	Local Capacity Building
Social Dimension	Strategy to Improve Access to Drugs or Products	Access to Medicine Strategy Reporting
Social Dimension	Responsibility of Content	Code of Ethics for Advertising
Social Dimension	Responsibility of Content	Editorial/ Content Policy
Social Dimension	Responsibility of Content	Protection of Children
Social Dimension	Responsibility of Content	Editorial Independence
Social Dimension	Human Rights	Human Rights Commitment
Social Dimension	Human Rights	Human Rights Due Diligence Process
Social Dimension	Human Rights	Human Rights Assessment
Social Dimension	Human Rights	Human Rights Mitigation & Remediation
Social Dimension	Human Rights	MSA Human Rights
Social Dimension	Passenger Safety	Accident Rate
Social Dimension	Passenger Safety	Passenger Safety Disclosure
Social Dimension	Passenger Safety	Safety Management System
Social Dimension	Passenger Safety	MSA Passenger Safety
Social Dimension	Living Wage	Living Wage Methodology
Social Dimension	Living Wage	Living Wage Employees
Social Dimension	Living Wage	Living Wage Contractors
Social Dimension	Living Wage	Living Wage Suppliers
Social Dimension	Living Wage	Living Wage Franchisees
Social Dimension	Living Wage	Living Wage Commitment

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# S&P Global

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