

METHODOLOGY UPDATES CSA 2026

Deletion of Questions

OVERVIEW

Each year, S&P Global strives to reduce the burden on companies responding to the CSA questionnaire. We want to ensure that the CSA is aligned with the most significant topics and that non-material topics are no longer part of the questionnaire. Keeping this objective in mind, we also revise our questionnaire to incorporate new sustainability concepts, which requires the removal of questions that no longer align with these developments.

Our ESG industry experts review the questions based on historical responses from companies to identify the topics that have become non-material. Based on thorough analysis, we have selected the following topics to be deleted from the CSA in the 2026 cycle.

List of questions to be deleted – Governance and Economic Dimension

Dimensions broken down by criteria	Disclosure Type	Industry Applicability	Reason for deletion
Governance & Economic Dimension			
Transparency & Reporting			
Sustainability Taxonomies	Public	All industries except BNK, FBN, INS	The content of the question is partly integrated into the questions on "Sustainable Revenues", which capture information related to sustainable revenues based on the EU Taxonomy categorization of sustainable activities.
Supply Chain Management			
KPIs for Supplier Screening	Partially Public	All industries except BNK, CSV, FBN, IMS, INS, PRO, SOF, TSV	To enhance reporting efficiency, the question is being deleted, and the criterion now only has one question on Key Performance Indicators (KPIs).
Innovation Management			
Product Innovation (Healthcare)	Partially Public	BTC, DRG, LIF, MTC	The question is being deleted since it fails to provide insights on sustainability performance and is not aligned with any sustainability-related standards and frameworks.
Healthcare Clinical Pipeline	Partially Public	BTC, DRG, MTC	The question is being deleted since it fails to provide insights on sustainability performance.

List of questions to be deleted – Environmental Dimension

Dimensions broken down by criteria	Disclosure Type	Industry Applicability	Reason for deletion
Environmental Dimension			
Water			
Business Impacts of Water Related Incidents	Partially Public	ALU, BVG, CHM, COL, COM, CTR, ELC, FOA, FRP, MNX, MUW, OGR, OGX, STL	The question is being deleted due to the lack of availability of relevant information.
Climate Strategy			
Financial Opportunities Arising from Climate Change	Partially Public	All industries except CNO, COS, CSV, DHP, FDR, HOU, INS, OIE, PRO, PUB, REX, RTS, TCD, TEX, TOB	This question is being deleted as the topic is largely captured in the Sustainable Revenues related questions for different industries.
Decarbonization Strategy			
Scope 3 Finance Emissions Intensity	Partially Public	BNK, FBN, INS	With the introduction of emissions normalization in the question “Scope 3 Absolute Financed Emissions”, this question is no longer necessary as the same information can be reported in the other question.

List of questions to be deleted – Social Dimension

Dimensions broken down by criteria	Disclosure Type	Industry Applicability	Reason for deletion
Social Dimension			
Contribution to Societal Healthcare			
Contribution to Increasing Healthcare Efficiency	Partially Public	BTC, DRG	The question is being deleted due to a low response rate and lack of standardized metrics.
Measure Contribution to Health Outcome	Private	BTC, DRG, MTC	This question is being deleted due to a low response rate, and the topic is already addressed in the “Accessibility & Transparency of Research” question.
Patent Filing Policy	Private	BTC, DRG	This question is being deleted due to a low response rate, and the topic is already addressed in the “Access to Healthcare Programs (Products & Drugs)” question.
Customer Relations			
Brand Management Metrics	Private	AIR, AUT, BVG, CNO, COS, CSV, DHP, HOU, LEG, PUB, REX, RTS, TEX	The question is being deleted due to a low response rate and is not aligned with any sustainability-related standards and frameworks.

Annex - GICS Industry Map to S&P Global CSA industry

GICS Industry Group	S&P Global CSA Industry
Automobiles & Components	ATX Auto Components
Automobiles & Components	AUT Automobiles
Banks	BNK Banks
Capital Goods	ARO Aerospace & Defense
Capital Goods	BLD Building Products
Capital Goods	CON Construction & Engineering
Capital Goods	ELQ Electrical Components & Equipment
Capital Goods	IDD Industrial Conglomerates
Capital Goods	IEQ Machinery and Electrical Equipment
Capital Goods	TCD Trading Companies & Distributors
Commercial & Professional Services	ICS Commercial Services & Supplies
Commercial & Professional Services	PRO Professional Services
Consumer Discretionary Distribution & Retail	RTS Retailing
Consumer Durables & Apparel	DHP Household Durables
Consumer Durables & Apparel	HOM Homebuilding
Consumer Durables & Apparel	LEG Leisure Equipment & Products and Consumer Electronics
Consumer Durables & Apparel	TEX Textiles, Apparel & Luxury Goods
Consumer Services	CNO Casinos & Gaming
Consumer Services	CSV Diversified Consumer Services
Consumer Services	REX Restaurants & Leisure Facilities
Consumer Services	TRT Hotels, Resorts & Cruise Lines
Consumer Staples Distribution & Retail	FDR Food & Staples Retailing
Energy	COL Coal & Consumable Fuels
Energy	OIE Energy Equipment & Services
Energy	PIP Oil & Gas Storage & Transportation
Energy	OGX Oil & Gas Upstream & Integrated
Energy	OGR Oil & Gas Refining & Marketing
Equity Real Estate Investment Trusts (REITs)	REI Equity Real Estate Investment Trusts (REITs)
Financial Services	FBN Diversified Financial Services and Capital Markets
Food, Beverage & Tobacco	BVG Beverages
Food, Beverage & Tobacco	FOA Food Products
Food, Beverage & Tobacco	TOB Tobacco
Health Care Equipment & Services	HEA Health Care Providers & Services
Health Care Equipment & Services	MTC Health Care Equipment & Supplies
Household & Personal Products	COS Personal Products

GICS Industry Group	S&P Global CSA Industry
Household & Personal Products	HOU Household Products
Insurance	INS Insurance
Materials	ALU Aluminum
Materials	CHM Chemicals
Materials	COM Construction Materials
Materials	CTR Containers & Packaging
Materials	FRP Paper & Forest Products
Materials	MNX Metals & Mining
Materials	STL Steel
Media & Entertainment	PUB Media, Movies & Entertainment
Media & Entertainment	IMS Interactive Media, Services & Home Entertainment
Pharmaceuticals, Biotechnology & Life Sciences	BTC Biotechnology
Pharmaceuticals, Biotechnology & Life Sciences	DRG Pharmaceuticals
Pharmaceuticals, Biotechnology & Life Sciences	LIF Life Sciences Tools & Services
Real Estate Management & Development	REM Real Estate Management & Development
Semiconductors & Semiconductor Equipment	SEM Semiconductors & Semiconductor Equipment
Software & Services	SOF Software
Software & Services	TSV IT services
Technology Hardware & Equipment	CMT Communications Equipment
Technology Hardware & Equipment	ITC Electronic Equipment, Instruments & Components
Technology Hardware & Equipment	THQ Computers & Peripherals and Office Electronics
Telecommunication Services	TLS Telecommunication Services
Transportation	AIR Airlines
Transportation	TRA Transportation and Transportation Infrastructure
Utilities	ELC Electric Utilities
Utilities	GAS Gas Utilities
Utilities	MUW Multi and Water Utilities

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