

## FAQ Confidentiality Designation Options for Data Points

### Background

As part of S&P Global's ongoing activities to increase the transparency and reach of CSA results the ESG scores and (if authorized by the company) underlying data-points are available to global capital markets via the [S&P Global Capital IQ Pro platform](#) (CIQ Pro).

A key feature of the platform is that the data points are provided via this platform in the exact context of the CSA questionnaire. Users of CIQ Pro are able to review the data in the exact layout of the CSA questionnaire to fully understand the questions asked and to put the data in the wider context of the different sub-questions and answer options. In addition, the full set of supporting guidance, including key definitions and data requirements, that were available to companies when completing the questionnaire are also provided to the data users.

In the 2023 CSA, over 2,000 companies – two thirds of CSA participants – took advantage of this option to leverage S&P Global's platforms to communicate this information to the wider capital market.

These deeper levels of granularity have been especially important for investors who are seeking to integrate sustainability performance into their decision making. Since being launched in October 2021, the ESG module on Capital IQ Pro has attracted S&P clients across 49 countries, responsible for over \$38.4 trillion in Assets under Management. The S&P Global ESG Scores facilitate use cases including but not limited to fundamental analysis, thematic investments, stewardship & engagement, and index-based product development, among others.

We encourage all companies participating in the 2024 CSA to leverage S&P Global's platforms and get their additional ESG disclosure in front of key capital market decision makers.

This document explains the datapoint designation process and answers the most frequently asked questions.

## Process

Companies participating in the 2024 CSA are again given three confidentiality designation options for Data Points on the Portal upon confirming their participation.

- (1) S&P Global is permitted to use all Data Points\* we provide in accordance with the Use of Information and Confidentiality Policy
- (2) S&P Global 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 and Confidentiality Policy
- (3) S&P Global is not permitted to use the Data Points\*. Please note, S&P Global may use the Data Points or any other information available in the public domain.

\*as defined in the Use of Information and Confidentiality Policy

\*\* [List of Confidential Data Points](#) applicable only if the related confidentiality designation option was selected.

## Screenshot CSA Portal – Manage Participation tab

### Select confidentiality designation option for datapoints

**Use of Information & Confidentiality Policy ("Policy")**

By responding to the Corporate Sustainability Assessment (CSA) via the online CSA portal ("Portal"), you provide S&P Global Switzerland SA, including its and S&P Global Inc.'s related, affiliated and/or subsidiary companies (hereinafter referred to as "S&P Global") with certain data and information concerning your company (hereinafter referred to as "Data Points"), your supporting documents containing company information (hereinafter referred to as "Supporting Documents"), and additional comments and insights in the Confidential Additional Comment Field (hereinafter referred to as "Confidential Additional Comments") in response to certain CSA questions.

[Access the full Policy](#)

Please see the [Policy Update Document](#) to learn about changes to the Policy in 2022. If you have any questions, you can contact our dedicated CSA Helpline via the chat function in the CSA portal or via e-mail to [csa@spglobal.com](mailto:csa@spglobal.com)

In the 2021 CSA, over 1,500 companies (Two-thirds of participating companies) chose to allow S&P Global the use of all data points or data points excluding the list of sensitive questions. Access to data point information is provided to S&P Global Clients via the [S&P Global Capital IQ Pro platform](#). As of March 2022, within just 4 months of being available, this new ESG module on Capital IQ Pro attracted S&P clients representing over US \$26 trillion in Assets under Management now integrate S&P Global ESG scores and if applicable underlying data into their investment decision-making processes.

Please see this [FAQ document](#) for more details on the data point designations.

**CONFIDENTIALITY DESIGNATION OPTIONS FOR DATAPOINTS**

Please select one

S&P Global is permitted to use all Data Points\* we provide in accordance with the Use of Information & Confidentiality Policy

S&P Global 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

S&P Global is not permitted to use the Data Points\*. Please note, S&P Global may use the Data Points or any other information available in the public domain.

\* as defined in the Use of Information and Confidentiality Policy

\*\* [List of Confidential Data Points](#) applicable only if the related confidentiality designation option was selected.

By clicking the button "Save confidentiality option" you do herewith confirm, for and on behalf of the company, to have read, understood and fully agree to our [Use of Information and Confidentiality Policy](#). Please note that this policy was last updated in March 2022.

## Frequently Asked Questions

Selected question from the [CSA FAQ](#).

### 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.

### 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.

### 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.

As part of S&P Global’s ongoing activities to increase the transparency and reach of CSA results the ESG scores and (if authorized by the company) underlying data-points are available to global capital markets via the S&P Global Capital IQPro platform (CIQPro).

Companies participating in the CSA have 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”<sup>\*\*\*</sup> 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.

### What were S&P Global’s reasons for selecting certain data points for 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. You can access the [List of Confidential Data Points](#) that apply to this datapoint designation options.

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

You can always go back to the “Manage Participation” section under the “Assessments” tab to review and if necessary, change your company’s datapoint designation option.

Once a selection is made and saved, 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. The email subject is “Your selected datapoint designation option”.

**Can I change my selected designation option for data points?**

You can change the selected designation options up until the CSA questionnaire is submitted in the “Manage Participation” tab by selecting and saving a different option. Once the questionnaire has been submitted, the confidentiality designation is final and cannot be changed.

**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.

**How will the data points be provided on the S&P Global Capital IQ Pro Platform?**

A key feature of the platform is that the data points are provided via this platform in the exact context of the CSA questionnaire. Users of CIQ Pro are able to review the data in the exact layout of the CSA questionnaire to fully understand the questions asked and to put the data in the wider context of the different sub-questions and answer options. In addition, the full set of supporting guidance, including key definitions and data requirements, that were available to companies when completing the questionnaire are also provided to the data users (see screenshots on the following page).

# Screenshots S&P Global Capital IQ Pro – ESG Scores Module

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### ESG Score Breakdown

93 Environmental Weight 13%

CRITERIA	SCORE	SCORE COMMENT	REQUIRED PUBLIC / ADDITIONAL DISCLOSURE	DATA-POINTS SHARED?	YEAR-ON-YEAR CHANGE	INDUSTRY SCORE AVERAGE	ESG INDUSTRY HIGHEST SCORE	WEIGHT (%)
Climate Strategy	88	-	-	-	(7)	11	95	7
Climate-Related Targets	100	-	Additional Disclosure	No	20	14	100	16
Internal Carbon Pricing	-	Not applicable	Additional Disclosure	No	-	5	100	10
Low-Carbon Products	100	-	Additional Disclosure	No	0	11	100	10
Financial Opportunities Arising from Climate Change	100	-	Additional Disclosure	No	0	12	100	9

Figure 1 - No data point sharing for additional disclosures

### ESG Score Breakdown

78 Environmental Weight 28%

CRITERIA	SCORE	SCORE COMMENT	REQUIRED PUBLIC / ADDITIONAL DISCLOSURE	DATA-POINTS SHARED?	YEAR-ON-YEAR CHANGE	INDUSTRY SCORE AVERAGE	ESG INDUSTRY HIGHEST SCORE	WEIGHT (%)
Operational Eco-Efficiency	80	-	-	-	(13)	27	98	7
Product Stewardship	74	-	-	-	(1)	9	97	7
Climate Strategy	81	-	-	-	(1)	14	95	6
Climate-Related Targets	80	-	Additional Disclosure	Yes	0	21	100	16
Financial Opportunities Arising from Climate Change	100	-	Additional Disclosure	Yes	0	15	100	9
Financial Risks of Climate Change	100	-	Additional Disclosure	Yes	0	13	100	9
Internal Carbon Pricing	70	-	Additional Disclosure	Yes	70	4	100	9

Figure 2 - Data point sharing for additional disclosure - question scores blue = clickable

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Data View **Questionnaire**

Please provide your company's **total solid waste disposed (i.e. not recycled, reused or incinerated waste for energy recovery)** for the part of your company's operations for which you have a reliable and auditable data acquisition and aggregation system.

For each row in the table, it is mandatory that the values provided are in the same unit. Also, please ensure that you have correctly filled in the Company Information section at the beginning of the questionnaire and that the coverage in the table below is related to the denominator relevant for your company as indicated in that section.

If you have the **EP - Hazardous Waste and/or EP - Mineral Waste** questions in your industry questionnaire, please do not report this information here but rather, report that data in those separate questions.

If you **do not** have those questions in your industry questionnaire, please include hazardous and mineral data here.

Waste disposed	Unit	FY 2017	FY 2018	FY 2019	FY 2020	What was your target for FY 2020?
a) Total waste generated	metric tonnes	<input type="text" value="Not answered"/>	<input type="text" value="22138"/>	<input type="text" value="28466"/>	<input type="text" value="23271"/>	
b) Total waste used/recycled/sold	metric tonnes	<input type="text" value="Not answered"/>	<input type="text" value="16127"/>	<input type="text" value="22626"/>	<input type="text" value="19196"/>	
<b>TOTAL WASTE DISPOSED (A - B)</b>	metric tonnes	<input type="text" value="5156"/>	<input type="text" value="6011"/>	<input type="text" value="5841"/>	<input type="text" value="4075"/>	<input type="text" value="5666"/>
Data coverage (as % of denominator)	percentage of: <input type="text"/>	<input type="text" value="92"/>	<input type="text" value="92"/>	<input type="text" value="92"/>	<input type="text" value="92"/>	

**PUBLIC REPORTING**

Our data is publicly available. Please provide supporting evidence or web link.

**THIRD-PARTY VERIFICATION**

Our data has been third-party verified in the most recent financial year reported. Please provide supporting evidence.

**DATA CONSISTENCY**

We report publicly on this information, but the data in the table above differs from our publicly reported figures. Please provide an explanation in the comment box for this difference:

We have a temporary coverage reduction or target challenge due to corporate actions. Please briefly explain if a merger, acquisition, divestment, etc. has temporarily caused a reduction in your ability to report optimal coverage or caused your target to appear abnormal:

We are not able to report this information in absolute terms, the information provided in the table above is normalized data. For the purpose of this question, please always provide absolute figures if available.

We do not track generated waste.

Not applicable. Please provide explanations in the comment box below.

Not known

Figure 3 - Data points view: Information provided in the actual questionnaire layout including full question language



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## Waste Disposal

### Question

Please provide your company's total solid waste disposed (i.e. not recycled, reused or incinerated waste for energy recovery) for the part of your company's operations for which you have a reliable and auditable data acquisition and aggregation system. It is mandatory that the values provided are in the same unit. Also, please ensure that you have correctly filled in the Company Information section at the beginning of the questionnaire and that the coverage is related to the denominator relevant for your company as indicated in that section. If you have the EP - Hazardous Waste, EP - Mineral Waste or EP - Ash and Gypsum Waste questions in your industry questionnaire, please do not report this information here but rather, report that data in those separate questions. If you do not have those questions in your industry questionnaire, please include hazardous, mineral & ash waste data here.

### Rationale

Producing more with less material is essential for many industries affected by the growing scarcity of natural resources. Operational Eco-Efficiency enhances competitiveness in terms of cost reductions and reduces environmental liabilities. It also enables companies to be better prepared for future environmental regulations. The key focus is on inputs and outputs of business operations and the assessment of trends in the consumption of natural resources and the production of environmental waste products specific to each industry.

#### Question Level Company Performance

100	Question Weight	Year-on-Year Change	Industry Scores	
/100	10	0	Average	Highest
			25	100

The question layout and the company's verified information is provided below. No information is shown if the company did not provide any information or if it opted out of sharing non-public information.

#### Additional Question Guidance & Information Display

##### Additional Question Guidance & Information Display

##### Key Definitions

**Total waste generated:** Waste may be generated during the extraction and processing of raw materials, during product manufacturing, during the consumption of final products, and during any other human activity. For the purposes of this question, we are interested only in solid waste.

**Total waste used/recycled/sold:** Generated waste which has been reused, recycled or sold for instance for energy recovery purposes.

**Total waste disposed:** It is defined as waste that is landfilled, subject to deep well injection or incinerated without energy recovery (either on-site and off-site). It is waste generated minus waste used/recycled/sold.

##### Data Requirements

##### Specific data requirement for Waste

Waste should be reported in dry metric tonnes of waste. Waste disposed should include materials landfilled, subject to deep well injection or incinerated without energy recovery (both on-site and off-site).

Materials that are sent offsite for beneficial use (such as for recycling, re-purposing, or energy recovery) should be reported in this question separately.

Waste from extraordinary activities should not be considered. The definition of what is considered to be extraordinary should be consistent with financial reporting. Example: we would not expect a pharmaceutical company building its new headquarters to report the resulting construction waste.

**Disclosure requirements for partially public question.** Additional credit will be granted for relevant publicly available evidence covering the following aspect of this question:

- Total waste disposed figure for at least the most recent reported year.

**Third-party verification:** For third-party verification, we expect that data in the most recent year reported has been third-party verified and that relevant documentation is attached showing this verification. Internal audits or verification will not be considered.

##### Data consistency

- If the environmental performance data reported in the questionnaire do not correspond to the publicly reported figures, the corresponding option should be marked and the discrepancy should be explained. This option should not be indicated if the information is not publicly reported at all.
- If there is a temporary reduction in coverage due to, for example, a major acquisition, the corresponding box should be marked and the reduction should be explained.
- If it is not possible to report the figures in absolute terms, the data should be reported in relative terms and the corresponding box should be ticked. Please note that information should always be reported in absolute terms if possible, even if it deviates from public reporting.

- If the data reported are not consistent with the definition provided above, the data should be provided in the table, the option should be marked, and an explanation of how it differs should be provided in the comment box.

##### General data requirements

- For companies who have the **EP - Hazardous Waste** or **EP - Mineral Waste** questions in their questionnaire, please do not report this information here but rather, report that data separately in those questions. If you do not have those questions in your industry questionnaire, please include hazardous and mineral waste data here.
- For companies who have the **EP - Ash and Gypsum Waste** question in their questionnaire, ash and gypsum waste data should be tracked in both **EP - Waste** and **EP - Ash and Gypsum Waste** questions.
- Environmental performance data should cover the activities of the entire company with the same consolidation as used in financial reporting and must refer to the financial year (e.g., 01/01 to 31/12 for both financial and environmental data) and be aligned with the figures reported in the Company Information section question.

##### In particular, environmental data of group companies should follow the following rules

- Environmental data of companies that are consolidated at-equity must not be considered.
- Environmental data of companies that are consolidated proportionally must be considered to the proportion to which they are consolidated financially.
- Environmental data of companies that are fully consolidated must be fully considered irrespective of the proportion to which they belong to the group.
- Environmental data of business travel other than by owned and/or operated fleet should not be included unless specifically asked for.
- Environmental data should refer to the specific company structure of each particular year. There should be no pro-forma backward consolidation of the current company structure.
- Environmental data of companies that are sold or no longer consolidated should be excluded from environmental data as of the reporting period in which the company has not been consolidated any more.

Figure 4 - Data points provided with full context of question rational, key definitions, and data requirements

Updated on 22 February 2024.

**S&P Global Switzerland SA**

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