

Frequently Asked Questions

Corporate Sustainability Assessment (CSA) 2023

How to use this document

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

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

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

For any additional queries, please contact our dedicated Corporate Engagement team at csa@spglobal.com or by chat on the CSA Portal.

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

1.1 Why should my company participate in the assessment and fill in the questionnaire?

The S&P Global Corporate Sustainability Assessment (CSA) enables you to benchmark your company's performance on a wide range of industry specific economic, environmental, and social criteria that are relevant to the growing number of sustainability-focused investors and financially relevant to your corporate success.

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

The CSA has become a reference tool for companies to gauge the financial materiality of their sustainability performance from an investor perspective and to prepare themselves to address upcoming sustainability trends. With 62 industry-specific questionnaires, the CSA leads the field in helping companies make the link between sustainability and their business strategies.

Chief Financial Officers use the CSA and its results to communicate with the growing number of sustainability-focused investors. The CSA is a tool to link a company's sustainability performance and business strategy in a convincing and credible way. Participating companies proactively use the results of the CSA within their company's investor relations narrative.

Chief Sustainability Officers use the CSA as a credible, independent benchmark of their company's sustainability performance relative to industry peers while providing internal and external stakeholders with important insights into their company's sustainability performance and value drivers.

The CSA as your IR toolkit — stay ahead of the curve

Participation in the CSA helps ESG, IR, and other departments such as procurement or HR to collaborate more closely in putting their company's ESG performance into context, and explaining how challenges are addressed and how the company intends to create value in the long term.

The breadth and depth of the assessment across the economic, environmental, and social dimensions gives companies a unique opportunity to highlight their sustainability strengths in areas that might not be covered by traditional sustainability reports. For the past 20+ years, the CSA has addressed sustainability issues before they have entered the agendas of investors or regulators. As a result, active participation in the CSA has helped many companies to future-proof their business and stand out as ESG leaders.

S&P Global ESG Scores are available to hundreds of thousands of stakeholders

As ESG considerations become more critical to capital markets, the CSA enables S&P Global to provide you and your stakeholders with a relevant and comprehensive sustainability assessment. A key feature of the CSA is that, through your active participation, you can provide additional information to what is publicly available, including all of your recent ESG initiatives. Scores based on the CSA are available via the public S&P Global ESG Scores website and S&P Global Market Intelligence platform, and other platforms like the Bloomberg Terminal.

Learning from the CSA results

The S&P Global Corporate Sustainability Assessment enables you to establish a baseline for your sustainability performance and to conduct competitive benchmarking. We facilitate your learning with:

A Benchmarking Scorecard and Database empowering you to conduct multi-year trend analysis and gain detailed insight on the percentile rankings within your industry. As an

active participant, we provide you with a scorecard which allows you to give feedback to your subject-matter experts for each question in the CSA. This level of transparency will give you very detailed insight into your performance.

Gain public recognition in the S&P Global Sustainability Yearbook

Each year, we publish the S&P Global Sustainability Yearbook based on information collected through the CSA. The top performing companies receive a distinction as Top 1%, Top 5%, Top 10%, Industry Mover, or Yearbook Member within their respective industry. For more information, visit: www.spglobal.com/yearbook

Additional details on the benefits of participation are available [here](#).

1.2 What does it cost to participate in the CSA?

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

In addition, companies that are not invited, but agree to have a publicly accessible S&P Global ESG Score, can participate free of charge. Companies that want to participate but keep their resulting ESG Score confidential should reach out to the ESG Benchmarking team S1BenchmarkingServices@spglobal.com.

1.3 How are the CSA results and ESG Scores shared by S&P Global?

Sharing of CSA results is subject to the [Use of Information and Confidentiality Policy](#).

As part of S&P Global's ongoing activities to increase the transparency and reach of CSA results, the S&P Global ESG Scores and (if applicable) underlying datapoints, are available to global capital markets via [S&P Global's Capital IQ Pro platform](#).

In less than a year of being available, this new ESG module attracted S&P clients

- representing over US \$30 trillion in Assets under Management now integrate S&P Global

ESG Scores into their investment decision-making processes

- spanning across several industries including Asset Management, Research and Consulting Services, Fintech, Education Services, Central banks, and more

The S&P Global ESG Scores are also available on the [public scores website](#). This page features scores of companies invited for the Dow Jones Sustainability Index (DJSI) and/or the S&P Global LargeMidCap index as of March of each year. In addition, if not already in the above groups, the public website will feature the scores of all participating companies.

1.4 Which ESG Indices use the CSA results to select index members?

The ESG Scores calculated from the CSA are used as inputs for several sustainability indices, such as the DJSI and S&P ESG Index Family. [Learn more](#) about the different indices. [Find out](#) more about how the CSA results are used.

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

You can see the target score release date for your company under the 'Assessments' tab in the 'Manage Participation' section of the CSA Portal. We will inform companies at least two weeks ahead of the target date if the company is included in the next score release. We aim to release ESG Scores on the third Friday of each month. First, they are released to companies in the CSA Portal's Benchmarking Database, and then within a couple of weeks also to the S&P Global Capital IQ Pro Platform and the S&P Global public website.

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

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

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

S&P Global may change a company's ESG Score from time to time, in accordance with its

methodologies, policies, and procedures. This includes reviews as a result of a corporate controversy (see [Media and Stakeholder Analysis](#)), reviews triggered through internal processes, or reviews by company request. As a result, the rankings or leadership designation of companies in the related industry may also change. Industry rankings are also subject to change as the number of assessed companies increases throughout the year.

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

If you have any doubt about your ESG Score, you may directly contact the [Corporate Engagement Team](#) with your inquiry. To help S&P Global respond to your inquiry as quickly as possible, we ask that you limit your inquiry to a maximum of three questions. The three-question limit ensures that we provide prompt, quality feedback to all companies that contact us. (Please note that a question falls under one of approximately 25 criteria, and is preceded by a number, e.g., 1.1.1 Sustainability Reporting Boundaries).

If you are not satisfied with the explanation provided by the Corporate Engagement Team and you believe that a specific question needs to be re-assessed, please request a review form from the Corporate Engagement Team. The main contact/administrator for your company registered on the CSA portal must complete the review form and submit it back to us. Your inquiry will then be processed, and you shall receive a reply in the next ten business days.

Our [benchmarking services](#) are available for any companies interested in detailed feedback on more than three questions.

2 How to start: registration and password

2.1 How do I start working on the CSA?

My company has not yet registered an account: To register a company for the CSA Portal, please click [here](#).

Begin typing your company's name and select the relevant option from the drop-down menu. Please contact the [CSA Corporate Engagement Team](#) if your company name does not appear in the menu on the CSA Portal. You should also contact Corporate Engagement if, when selecting your company name in the dropdown, there is a pop-up message indicating that your company already has a registered account.

After registering, you will receive an email confirming successful registration within one business day, after which you will be able to log into the Portal and access the CSA. Please follow the instructions in the email. If you do not receive a confirmation email within the next business day, please contact the [CSA Corporate Engagement Team](#).

My company already has a registered account: If this is your company's first time participating in the Corporate Sustainability Assessment, but your company already has a registered account in the CSA Portal, those that have been added by the account administrator(s) to the company account can log in using their email address and password. Administrators can confirm your company's participation directly in the Portal.

If you no longer have your password, you may select the option 'Forgot your password?' on the Portal log in page and enter your email address. You shall then receive an email to reset your password.

My company participated in the 2022 CSA: Your company's administrator(s) has received an email with directions for the CSA Online Portal.

The 2023 questionnaire will not be released until the official start of the assessment period (April 4th). The questionnaire may be downloaded as a PDF. To begin filling out the questionnaire, you must select an assessment window and confirm your participation by agreeing to the [Use of Information and Confidentiality Policy](#).

Lastly, the questionnaire will only become available for editing on the start date of your chosen assessment window.

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

If your company is participating for the first time and you haven't yet registered an account on the CSA Online Portal, you will not receive a password to access the online questionnaire. You must first register to use the Portal. Please follow the instructions in this tutorial to [register your company](#).

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

An administrator (admin) account gives you the right to:

- Manage admin, user, contact, and company details;
- Manage user access to individual sections of the questionnaire and select tabs of the online interface (e.g., MSA or Reports tabs);
- Define document access (i.e., manage confidential documents that can be opened only by an administrator);
- Pre-fill the entire current questionnaire from a previous questionnaire:
 - (1) if your company completed the S&P Global CSA Questionnaire last year, an administrator account will be able to retrieve the information that was submitted by your company and assessed by S&P Global, by clicking the pre-fill icon.
 - (2) If your company didn't complete the S&P Global CSA Questionnaire last year, but was assessed based on publicly available data, an administrator account will be able to retrieve the information that was collected by the S&P Global ESG Research from publicly available information, by clicking the relevant pre-fill icon. For more information on pre-fill functions, see the [Portal Guide](#);
- 'Approve' the answers once they are 'completed';
- Unmark a question as 'completed' and make it

available for editing again;

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

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

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

2.4 What happens if I forget my password?

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

2.5 Can I change the passwords?

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

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

First try resetting your password. If you still are unable to access the questionnaire, contact the CSA Corporate Engagement Team, csa@spglobal.com.

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

You can make three attempts, after which your account will be locked for 5 minutes for security reasons. If you have forgotten your password,

please refer to the instructions under [Question 2.4](#).

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

If you still have your company's administrator account details at hand, you can change your own contact details in the 'Account' tab when logged in on the [CSA Online Portal](#). If you no longer have any administrator access to the Portal, contact the CSA Corporate Engagement Team.

2.9 What is the CSA timeline?

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

2.10 When is the completed questionnaire due?

See also [Question 2.9](#).

The CSA Portal will automatically close the questionnaire and prevent further editing, after 11.59 pm Central European Time (CET) on the day of your selected Submission Deadline. After this deadline, companies will no longer be able to enter additional information, change their answers, or submit the questionnaire, but they will still be able to log in and look at their completed questionnaire.

Deadline extensions are granted based on availability. A deadline extension needs to be selected in the [CSA Online Portal](#) (Managing Participation section) and can only be selected from the available options once your participation window has opened and the questionnaire has been started.

3 How to proceed: The Questionnaire

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

If your company is registered for the [CSA Online Portal](#) and you have an administrator or user account, you can log in to access the questionnaire. Companies that were participating in the CSA in previous years can access their answers to last year's questionnaire. First time participants can access last year's blank questionnaire.

The questionnaire can be accessed and reviewed in the CSA Portal or downloaded as a PDF.

To enter information for your company, you need to start the questionnaire process by clicking on the 'Start Questionnaire' button in the top right corner of the 'Questionnaire' section.

To be able to start, the company needs to first choose an assessment window and select and confirm a datapoint designation option in the 'Manage Participation' section of the 'Assessments' tab.

3.2 What is the 'Assessments' tab for in the top menu?

This is the default view when you log in. The 'Assessments' tab allows you to manage your company's participation, access the CSA questionnaire, save documents, and pre-populate the CSA questionnaire with sustainability information using taxonomy architecture (where applicable).

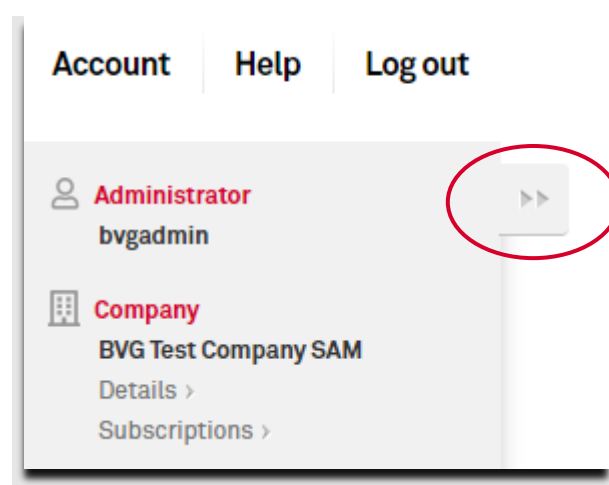
3.3 How can I navigate through the questionnaire?

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

You can also switch between questions from within the question layout, by clicking 'previous' or 'next' at the top of each question.

3.4 How can I see the whole question?

You can minimize the questionnaire tree on the left and right-hand navigation panels by clicking on the arrows shown below.



If a question cannot be fully displayed on your screen (e.g., due to your screen resolution), you can either use the 'Zoom In/Out' function in your browser or generate a PDF by clicking on the relevant icon. For more information on how to download a PDF version, see [Question 3.23](#). Please note that this might slightly change the layout of the question.

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

In the online interface, you can only access one question at a time. If you wish to see more than one question, you can generate a PDF by clicking on the PDF icon. Please note that this might slightly change the layout of the question. For more information on how to download a PDF version, see [Question 3.23](#).

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

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

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

Yes, several people can work in the Portal on your company's submission at the same time.

However, only one person can save work on a question at a time. A user will be blocked from saving edits to a question if it is already being accessed by another user.

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

Approximately 10-20% of the questions in the CSA are updated every year. This aims to raise the bar on sustainability reporting or to reflect emerging and underreported sustainability trends.

Visit the right-hand navigation panel in the CSA Portal for documents containing an overview of methodology changes as well as industry specific methodology updates and updated supporting evidence requirements.

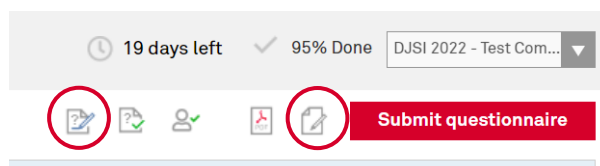
3.9 How do I access the assessed version of our previous year submission?

To view the analyst-assessed version of your previous year's submission, please follow the steps in this [tutorial](#).

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

Directly after confirming your participation in the current CSA, you will be asked in a pop-up window if you wish to pre-fill the questionnaire.

This pre-fill will always be based on the most recent, assessed version of the CSA. This could be your last submission, including any changes or additions made by the ESG Research analyst during their review, or S&P Global's most recent assessment of your company's public information.



You can also pre-fill at a later stage. There are two functions for pre-filling specific answers with the most recent data. For both the *administrator* and *users*, the pre-fill function at the question level is the fifth icon to the left of the submission button. Clicking this icon will pre-fill any available answers for that specific question.

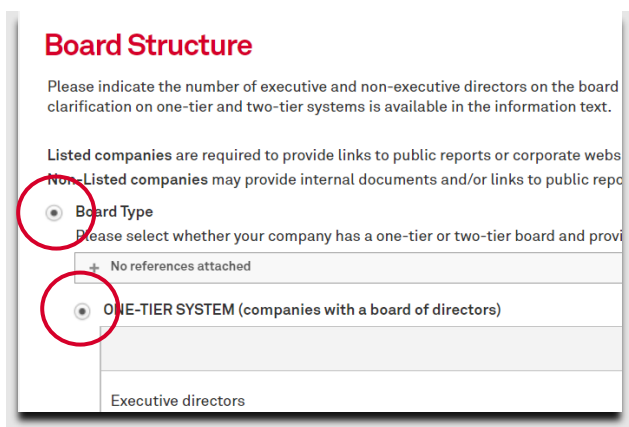
Additionally, *administrators* have another pre-fill function available immediately to the left of the submission button. This function will cover the whole questionnaire and pre-fill all answers where available.

The pre-fill function can be used for those questions that are the same as in the past year. New questions and questions where the underlying data structure has been changed will not be pre-filled.

Please note that the pre-fill function only serves as a tool to assist you in answering the questionnaire and that all answers should be checked before submitting your answers to S&P Global. In addition, you are encouraged to provide additional disclosure to your public reporting wherever acceptable and possible.

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

To enter information, you need to activate the question by ticking the first radio button which will activate the options contained within the section. You will then be able to fill out the appropriate answers. You may want to check that the question has not been moved into 'completed' or 'approved' status. For *users*, it is also possible that this question has been locked for you by an *administrator*.



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

3.12 Do I have to answer all questions?

No, you can submit the questionnaire at any time. However, please try to answer as many questions as you can. Companies answering a larger proportion of our questionnaire tend to have better total scores than companies that do not.

If your company believes that a question or section is not applicable, please contact the [CSA Corporate Engagement Team](#) with a clear explanation of why you believe the question/section is not applicable to your business model. The Corporate Engagement Team will be able to advise you if the question can be accepted as not applicable and will track it in the system. Please also repeat your justification in the question’s comment box.

3.13 How precise should my answers be?

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

- Policies: Corporate policies should apply to the entire company and its subsidiaries. If certain policies, measures, management systems, among others, only apply to certain business units or subsidiaries, please specify in the comment field which business unit/subsidiaries the policies cover (in this case, please also provide us with revenue figures for each business unit/subsidiary).

3.14 Where can I add additional comments to the questionnaire?

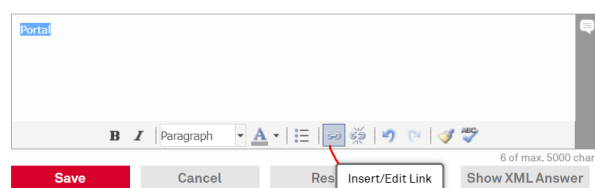
Within the online questionnaire, additional comments or remarks can be included in the available comment fields. However, providing explanatory comments should be the exception rather than the rule. Additional comments should only be used to explain changes in data, calculation methodologies, and/or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

3.15 Is there a character limit for the comment boxes?

The limit for the comment boxes is 5,000 characters. Please note that this limit also counts HTML formatting tags generated by applying formatting to the text in the comment box. The text boxes inside a question all have an indication below them indicating their specific character limit.

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

To add a link in the comment box, highlight the text in the comment box that you wish to add a link to. Once the text has been highlighted, you can select the link icon to add the relevant URL within the pop-up window.



3.17 What if I am unable to report a figure covering the entire scope/operations of my company?

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

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

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

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

If your data is in different units of analysis than requested in the questionnaire and the question does not offer a unit converter, please contact the [CSA Corporate Engagement Team](#) for advice on how to proceed. In such a case, it might not be possible to report in a different unit.

3.19 How can I save the answers entered into the questionnaire?

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

3.20 Do all questions need to be marked as 'completed' in order to set them to 'approved'?

No, an *administrator* can set them to 'approved' on a per-question basis.

3.21 Do all questions need to be marked as 'approved' in order to submit the Questionnaire?

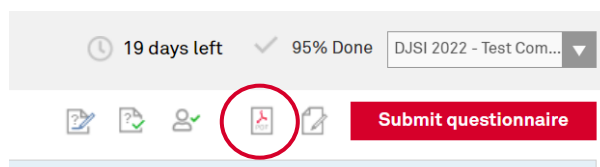
No, an *administrator* can submit the questionnaire at any time, even if some or all questions are not marked as 'approved'. The question status is a feature to help companies keep track of progress.

3.22 Can I mark all the questions to 'approved' at once?

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

3.23 Can I download the online questionnaire?

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



A small window will open for you to provide an email address to which the PDF will be sent.

You can choose to include the question rationale and definitions and/or your answers and additional comments in the questionnaire or generate a blank version of the questionnaire. All answers you have provided by the time you request the PDF will be included in the document. In case you have not received the questionnaire within an hour, please contact our CSA Corporate Engagement Team.

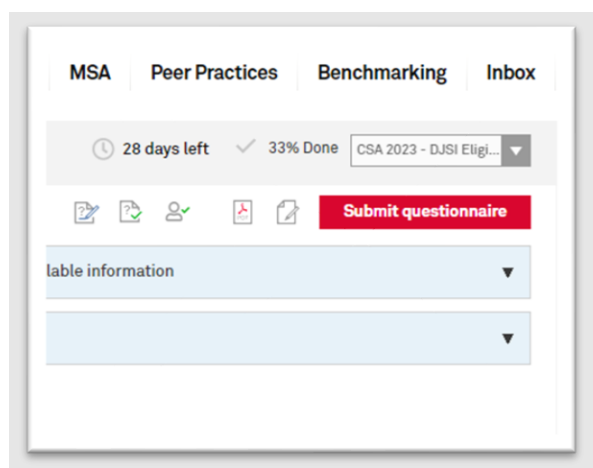
Please note that due to technical and legal reasons, it is not possible to download the questionnaire as a Word document or Excel file.

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

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

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

Once all questions have been fully answered, an *administrator* will need to log in to select 'Submit questionnaire' as shown below.



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

3.26 How can I access past benchmarking scorecards?

For DJSI-eligible companies, your company's benchmarking scorecards for the most recent and previous years can be retrieved by logging in on the [CSA Online Portal](#). Please log in as an *administrator* and go to the 'Reports' section within the Benchmarking tab to download past benchmarking scorecards. For all companies that

have past scores, they can be viewed in the Benchmarking Database within the Portal and selecting the relevant year in the base year dropdown.

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

If you wish to view the answers your company provided in last year's questionnaire, you can retrieve them on the [CSA Portal](#). Once you are logged in, select the relevant year in the dropdown menu within the Questionnaires section (just above the 'Submit questionnaire'/'Start questionnaire' button).

The CSA Portal has a function for pre-filling answers from last year's questionnaire (see [Question 3.10](#)). Please note that answers will be transferred only for questions and data queries that are the same as in previous year's assessment. If there has been any change to the question or the underlying question structure, the answer fields will either be partly pre-filled or empty, prompting you to submit the information again.

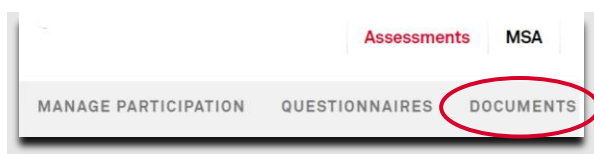
4 Documents

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

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



When selected, it will enable you to upload the relevant document or provide the link to the relevant webpage. Additionally, references can be uploaded from within the 'Documents' section found within the Assessments tab of the CSA portal.



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

Note: Questions that require publicly available information or where more credit may be awarded for public availability are clearly marked. These questions will feature a banner at the top indicating whether public information is required, or if additional credit may be awarded. Additional details about the requirements are shown by directly clicking on the banner:

Requirement: This question requires publicly available information

Or:

Notice: Full credit is only possible with relevant publicly available evidence

For questions where only publicly available information is accepted, only a weblink will be accepted. You will not be able to attach a document.

4.2 Will the attached references be reviewed?

Yes, they are used by S&P Global ESG Research analysts to assess the company and verify your answers.

Whenever a reference is requested, it is either directly or indirectly linked to the scoring of that question. For this reason, we ask the company to indicate which pages in the attached documents are relevant to the question. Ordering your references according to their relevance to the response will further ensure that the most relevant ones will be looked at first.

4.3 How many references can I attach?

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

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

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

In cases where documents are requested for informational purposes, e.g., to demonstrate a process rather than a specific figure, the company may submit a redacted version of the document blocking out any sensitive information.

4.5 I cannot upload documents, what is the problem?

The problem may be that you are connected over a proxy server that does not allow uploads. Please check with your company IT department first to find a solution.

If the problem persists, please contact our [CSA Corporate Engagement Team](#).

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

We have long required supporting evidence for most of the questions in the CSA and have been increasing the number of questions for which not only private, but also public references are needed.

Growing scrutiny on the analytical process behind ESG Scores requires enhanced auditing of the answers provided in the CSA. As of 2022, all questions, or, as applicable, single data points, include the option to attach supporting evidence.

This a mandatory requirement for questions that ask for qualitative information; and optional (but encouraged) for questions requiring quantitative data.

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

S&P Global ESG Research has developed a HTML (HyperText Markup Language) Taxonomy, which is a digital representation of its CSA, including all 62 industry-specific questionnaires. Using an API (Application Programming Interface), S&P Global ESG Research allows companies to submit information in HTML format to its online portal. This solution will allow companies to transmit data from an external system into the S&P Global ESG Research platform, populating the questionnaire with company data. Leading software vendors focusing on sustainability reporting and sustainability information management will be able to integrate the HTML taxonomy into their systems, enabling companies to compile and report information in a single place.

For any questions regarding HTML, please contact the [CSA Corporate Engagement Team](#).

5 Technical Support

5.1 What Internet Browser should I use?

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

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

When the CSA Online Portal is closed without first logging out, the question you were working on previously may be locked from editing when you log back in. This is to prevent any other user from making unwanted changes to the question you were working on in the event that you are unexpectedly logged out. If this happens, please wait 20 minutes before trying to work on that question. After this period, the question will be available for editing again. Other questions will remain editable during that time.

To prevent this from occurring, we advise you to always log out of the assessment platform if you intend to be away from your computer for an extended period. If you are unable to edit the question after the 20-minute wait, please contact the [CSA Corporate Engagement Team](#).

6 Confidentiality and Use of Information

6.1 What is the Use of Information and Confidentiality Policy?

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

- Data and information concerning the company ('Datapoints'),
- Supporting documents containing company information.
- Additional comments and insights in response to certain CSA questions.

Please refer to the full Policy for details.

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

You can scroll through and review the CSA questionnaire 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 the confidentiality designation option for certain datapoints. The acceptance of the policy is a requirement as you start to enter information on behalf of your company and that information will be saved on the CSA Portal. S&P Global will only use the provided information, as defined in the Policy, upon final submission of the CSA questionnaire.

6.3 What does the confidentiality designation option for datapoints mean?

Datapoint 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 datapoint 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 datapoints are available to global capital markets via the S&P Global Capital IQ Pro platform (CIQ Pro).

Companies participating in the CSA in 2023 will be given three confidentiality designation options for datapoint level responses. The options are:

S&P Global

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

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

Selecting 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 datapoints in the same way as in previous years when no choice was provided to companies.

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

When selecting the appropriate option, companies agree to allow S&P Global the use of all datapoints with the exception of those included in the ['List of Confidential Data Points'](#).

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

6.5 Where do I see which confidentiality designation option for datapoints 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 confirmed, an email will be sent to your company's administrator. This email will also be saved in your 'Inbox' folder directly in the CSA portal. You can access it under the 'inbox' tab.

6.6 Can I change my selected confidentiality designation option for datapoints?

You can change the selected designation options until the CSA questionnaire is submitted. Please contact the CSA Corporate Engagement Team for assistance as needed.

Once the questionnaire is submitted, the confidentiality designation is final and cannot be changed.

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

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

6.8 How will the datapoints be provided on the S&P Global Capital IQ Pro Platform?

A key feature of the platform is that the datapoints 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.

7 Security

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

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

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

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

7.3 Is the assessment process externally verified?

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

8 General Guidance

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

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

Additional information and question guidance

Please click the 'Additional information and question guidance' button before answering a question to better understand the type of answers and supporting evidence we are looking for. If you have content related questions that are not sufficiently explained in the question's information button, the CSA Corporate Engagement Team can be contacted for any additional clarifications.

8.2 Is a glossary of terms or key words available?

All key terms are explained and defined under the additional guidance button for each respective question.

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

Please feel free to contact our dedicated CSA Corporate Engagement Team at csa@spglobal.com or by chat via the CSA Portal.

9 Unit converter table

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

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

Unit converter table

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

Unit converter table

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

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

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S&P Global Switzerland SA

Neumühlequai 6 – 8001 Zurich – Switzerland – csa@spglobal.com