

# Fortune® 500 Scorecard Analysis

## Performance snapshot of CECF companies versus Fortune® 500

The increasing interest in Environmental, Social, and Governance (ESG) metrics is reflected in the following Strategic Scorecard. This tool helps evidence how the private sector aims to improve their performance among an increasing number of ESG indicators. Particularly, CECF companies showed strong financial performance, higher allocations of their Pre-Tax Profit into societal investment, as well as cleaner and more environmentally friendly corporate policies. These improvements happen within a more inclusive context that seeks more representation of women, and incorporation of ESG and sustainability incentives among senior management.



Performance (Financial)		FY2016	FY2017	Favorable Delta Δ in green
Revenues (Median, in US\$ Billions)	CECF companies	17.7	18.3	3.4%
	All other Fortune® 500 companies	9.2	10.2	10.6%
EBITDA (Median, in US\$ Billions)	CECF companies	3.3	3.5	6.0%
	All other Fortune® 500 companies	1.4	1.5	9.7%
EBITDA to Revenue (Median, Ratio)	CECF companies	21.3	21.4	0.6%
	All other Fortune® 500 companies	13.5	14.0	3.8%
ENTERPRISE VALUE/EBITDA (Median, %)	CECF companies	12.4	11.5	-0.8 pp
	All other Fortune® 500 companies	11.0	10.5	-0.5 pp
Return on Invested Capital (Median, %)	CECF companies	7.8	7.8	+0.1 pp
	All other Fortune® 500 companies	8.0	8.5	+0.6 pp
Market Capitalization (Median, in US\$ Billions)	CECF companies	32.5	38.8	19.3%
	All other Fortune® 500 companies	11.0	13.3	21.1%
Planet (Resource Use)		FY2016	FY2017	Favorable Delta Δ in green
Greenhouse Gas Emissions (Median, in Millions of Metric Tons)	CECF companies	0.9	0.9	-0.8%
	All other Fortune® 500 companies	2.0	2.2	6.0%
Water Use (Median, in Millions of Cubic Meters)	CECF companies	TBD**	TBD**	TBD**
	All other Fortune® 500 companies	TBD**	TBD**	TBD**
Offers Water Policy (%)	CECF companies	68.2	79.5	16.7%
	All other Fortune® 500 companies	55.4	51.8	-6.5%
Recycled Waste (Median, in Thousands of Metric Tons)	CECF companies	TBD**	TBD**	TBD**
	All other Fortune® 500 companies	TBD**	TBD**	TBD**
Offers Waste Reduction Policy (%)	CECF companies	75.6	82.2	6.7 pp
	All other Fortune® 500 companies	65.5	63.8	-1.7 pp
Offers Products Addressing Climate Change (Proxy for Customer welfare) (%)	CECF companies	2.1	2.1	-0.4 pp
	All other Fortune® 500 companies	1.6	1.6	-0.4 pp
People (Employees, Communities)		FY2016	FY2017	Favorable Delta Δ in green
Employee Turnover (Average, %)	CECF companies	TBD**	TBD**	TBD**
	All other Fortune® 500 companies	TBD**	TBD**	TBD**
Total Giving (Median, in US\$ Millions)	CECF companies in the Fortune® 500*	28.2	30.1	6.5%
	All other Fortune® 500 companies	23.4	29.6	26.1%
Total Giving as a % of Pre-Tax Profit (Median, %)	CECF companies in the Fortune® 500*	1.0	1.0	0.0 pp
	All other Fortune® 500 companies	0.9	0.8	-0.1 pp
Women in Workforce (Median, %)	CECF companies	TBD**	TBD**	TBD**
	All other Fortune® 500 companies	TBD**	TBD**	TBD**
Training Spending per Employee (Average, in US\$ Thousands)	CECF companies	TBD**	TBD**	TBD**
	All other Fortune® 500 companies	TBD**	TBD**	TBD**
Lost Time Incident Rate per 100K Employees (Average, Ratio)	CECF companies	TBD**	TBD**	TBD**
	All other Fortune® 500 companies	TBD**	TBD**	TBD**
Policies (Governance)		FY2016	FY2017	Favorable Delta Δ in green
CSR/Sustainability Committee (%)	CECF companies	40.8	43.7	+2.8 pp
	All other Fortune® 500 companies	22.2	23.5	+1.3 pp
Women on Boards (Median, %)	CECF companies	25.0	25.0	0.0 pp
	All other Fortune® 500 companies	18.2	21.4	+3.2 pp
Business Ethics Policy (%)	CECF companies	100.0	100.0	0.0 pp
	All other Fortune® 500 companies	100.0	100.0	0.0 pp
Social Supply Chain Risk Management (%)	CECF companies	86.2	92.3	+6.2 pp
	All other Fortune® 500 companies	65.8	69.7	+3.9 pp
ESG Linked to Bonus (%)	CECF companies	35.0	35.0	0.0 pp
	All other Fortune® 500 companies	19.1	20.9	+1.7 pp

### Notes and Methodology:

\*CECF companies in the Fortune® 500 ranking for this particular metric.

\*\*TBD indicates that the data will be available later in the year

\*CECF companies\* consist of companies affiliated with CECF as of May 18th, 2018. \*All other Fortune® 500 companies\* consist of all other companies in the Fortune 500 ranking. Fortune magazine is a registered trademark of Time Inc. Monetary figures are measured in nominal US Dollars. Data is retrieved from CECF's Dataset and the Bloomberg database. Sample size ranges between 14 to 332; this variation is derived from differences in metrics data availability. Green growth rates indicate a favorable change. In limited cases, percentage point change replaces growth rate. Year-over-year calculations are based on a two-year matched-set data. "pp" corresponds to percentage point changes that evidence deltas between metrics reflecting percentages. Both CECF companies and All other Fortune® 500 companies include companies from all nine industries from the Bloomberg Terminal, however, CECF companies have higher representation of Financials and Health Care companies. All other Fortune® 500 companies have higher representation of Consumer Discretionary and Industrials companies.

**High value of CECF companies:**  
Higher absolute value of Market Cap, EBITDA, EBITDA and Revenue for CECF companies in FY 2017 compared to all other companies.

**+19.3%**  
Growth rate of Market Cap for CECF companies.

**CECF caring for the Environment:**  
Less Greenhouse Gas Emissions, more companies offering Water Policies; more companies offering Waste Reduction policies among CECF companies than all other companies.

**+16.7 pp**  
Percentage points of increase in terms of companies having Water Policies in place.

**CECF companies investing more in society:**  
More Total Giving and more Total Giving as a % of Pre-Tax Profits among CECF companies than all other companies.

**\$30.1 Million**  
Median of Total Giving among CECF companies in FY 2017.

**CECF companies putting more Governance Policies in place:**  
More CSR/Sustainability Committees and Social Supply Chain Risk Management policies than all other companies.

**+6.2 pp**  
Percentage points of increase in terms of companies having a Social Supply Chain Risk