Sample Report

Scope 3 Supplier Engagement Report



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Executive Summary

Background

ABC Company (ABC Company) is committed to taking purposeful and sustainable actions to address climate change and related environmental issues associated with their business operations. They have created a path to carbon neutrality which includes goals to reduce carbon emissions by 30% in all global operations by 2025, have carbon neutral operations by 2030, be a carbon neutral company by 2035, and have carbon neutral products from sourcing to production to disposal by 2039.

ABC Company is aware that the majority of their carbon impact falls within their Scope 3 emissions and wants to collect accurate and reliable data from their supply chain in the most efficient way possible.

Purpose

It is assumed that Purchased Goods and Services is the single largest Scope 3 emissions source for ABC Company, as they are a manufacturer. The purpose of this supplier engagement effort is to collect data from their largest suppliers to determine the most efficient way to collect supplier emission data moving forward.

Key Takeaways

- ABC Company engaged with 22 of their top suppliers by spend. These suppliers made up 71% of ABC Company's 2023 total budgeted spend.
- 20 of 22 suppliers (91%) responded to the environmental survey
- 19 of 22 suppliers (86%) who were sent the survey registered in the Teachable platform
- There was an average completion rate of 65% in watching the Teachable videos
- 6 out of 22 (27%) of ABC Company's main contacts were not the ones going through the Teachable platform and filling out the survey
- 10 of 22 suppliers (45%) disclose their Scope 1 & 2 emissions through CDP and a CSR Report

Next Steps

- 1. Choose a supplier engagement platform
- 2. Establish an annual data collection process
- 3. Conduct a Scope 3 Screening
- 4. Set a GHG reduction target in line with the SBTi

Methodology

ABC Company had circulated a survey to their suppliers in the past and received very little engagement. In April 2023, they partnered with Foresight Management (Foresight) to determine how to achieve the highest level of engagement from suppliers as it relates to collecting emissions data. This research was broken into two parts: to survey and conduct basic market research of their largest suppliers by spend. A full list of suppliers surveyed is provided in <u>Appendix A</u>.

Survey Largest Suppliers by Spend

In an effort to increase and monitor supplier engagement, Foresight created a Teachable platform to spread awareness and education on ABC Company's mission and goals. A total of four short educational videos were created on the following topics: 1) ABC Company's Sustainability Vision (a message crafted and delivered by ABC Company's CEO), 2) the Power of Supply Chain Partnerships, 3) Understanding Scope 1 & 2 Greenhouse Gas Emissions, and 4) How to Partner in Data Collection. Video transcripts were translated for each video in the major languages spoken by ABC Company's suppliers to increase engagement and accessibility: Chinese, English, Japanese, and Spanish. In addition to the educational videos, graphics and additional resources were linked to provide a deeper level of understanding to suppliers. At the end of the course, there was a link to the survey. The following information was collected in the environmental survey and is provided in a separate document titled: *ABC Company Corp. Environmental Survey Results*.

i. Company Information

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- What is the name of your company?
- Where is your company headquartered?
- What is your title or role at your company?
- Is your company publicly traded?
- If privately held, can you provide your company's annual revenue?
- What percentage of your total sales is for ABC Company's sold goods?

ii. Environmental-Related Questions

- Does your company calculate your Scope 1 and 2 emissions?
 - o If yes, what were your company's total Scope 1 emissions in calendar year 2022?
 - If yes, what were your company's total Scope 2 emissions in calendar year 2022?
 - If yes, how is your company publicly disclosing its Scope 1 and 2 emissions?
- Does your company currently calculate its Scope 3 emissions?
 - o If yes, what were your company's total Scope 3 emissions in calendar year 2022?
 - If yes, is your company using any tools to help measure or manage your Scope 3 emissions?
 - If yes, how is your company publicly disclosing its Scope 3 emissions?
- Has your company set any reduction targets related to the following metrics: energy usage, GHG emissions, water usage, waste, renewable energy, air emissions, none of the above.
 - If you checked any of the boxes above, please list or describe your company's environmental-related targets.

- Has your company committed to the Science-Based Targets initiative?
- Have you completed any Life Cycle Assessments (LCAs) or embodied carbon studies on any of your products? If so, please list the products or explain further.
- Would you be interested in being supported by ABC Company to pursue goals towards energy & GHG reduction?

Conduct Market Research

For additional insights on emissions data and frameworks, Foresight performed market research on ABC Company's top 22 suppliers by spend, which consisted of both publicly traded and privately held organizations. For publicly traded companies, Foresight researched sustainability metrics disclosed through different platforms and frameworks. For private companies, Foresight researched publicly available information on webpages and sustainability reports. This was done to collect as much publicly available data as possible to fill in the gaps of those suppliers who did not respond to the survey as well as to confirm answers that were provided in the survey¹. This also helped determine trends in reporting platforms. The following information was collected and is provided in a separate document titled: *ABC Company Corp. Supplier Market Research*.

- Company's Sustainability Report
- Targets Related to GHG Emissions Reductions
- Scope 1 & 2 Emissions Goals
- Other Sustainability Related Targets
- EcoVadis Score
- Scope 1 & 2 Emissions Data
- CDP Response
- Scope 3 Emissions Goals
- Scope 3 Emissions Data

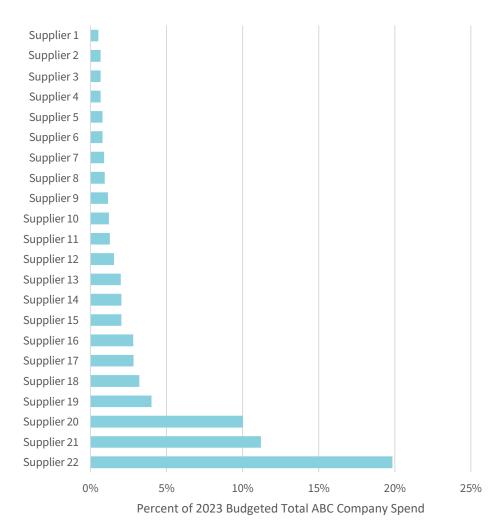
¹ There were instances where a supplier's response in the survey contradicted the information publicly available online. In those instances, Foresight deferred to using the publicly available data as it is assumed more credible.

Results

Survey Respondents

ABC Company engaged with 22 of their top suppliers by spend. According to their 2023 budgeted spend, these suppliers make up 71% of their total spend. A breakdown of ABC Company's percent spend of each engaged supplier is below in *Figure 1*.

Figure 1. Percent of 2023 Budgeted Total ABC Company Spend



Teachable Platform Results

ABC Company used the Teachable platform to educate and survey their top suppliers by spend. Foresight provided updates on the rate of engagement suppliers had with the platform. Every other week, a percentage complete was provided for each supplier's progress in watching the videos. *Figure 2* shows ABC Company's top suppliers by spend with their completion rate of the educational videos over the six weeks that suppliers had access to Teachable. Suppliers did not have to watch any of the videos to be able to complete the survey. Out of the 22 suppliers surveyed, ABC Company received survey responses from 20 suppliers (91%).

		Educati				
Supplier	Registered	Round	Round	Round	Round	Survey
Supplier	on Teachable	1	2	3	4	Response?
Supplier 1	YES	0%	0%	0%	0%	YES
Supplier 2	YES	0%	0%	80%	80%	YES
Supplier 3	YES	0%	0%	100%	100%	YES
Supplier 4	YES	0%	100%	100%	100%	YES
Supplier 5	YES	0%	0%	0%	0%	YES
Supplier 6	YES	80%	80%	80%	80%	YES
Supplier 7	YES	40%	100%	100%	100%	YES
Supplier 8	YES	0%	100%	100%	100%	YES
Supplier 9	YES	0%	0%	100%	100%	YES
Supplier 10	YES	0%	0%	0%	80%	YES
Supplier 12	NO	0%	0%	0%	0%	NO
Supplier 13	YES	0%	100%	100%	100%	YES
Supplier 14	YES	20%	40%	40%	40%	YES
Supplier 15	YES	0%	0%	60%	60%	YES
Supplier 16	YES	100%	100%	100%	100%	NO
Supplier 17	YES	0%	20%	20%	20%	YES
Supplier 18	YES	0%	0%	0%	0%	YES
Supplier 19	YES	0%	0%	100%	100%	YES
Supplier 20	NO	0%	0%	0%	0%	YES
Supplier 21	YES	0%	0%	100%	100%	YES
Supplier 22	YES	0%	0%	80%	80%	YES
Supplier 23	YES	0%	100%	100%	100%	YES
Grand Total	86%	11%	34%	62%	65%	91%

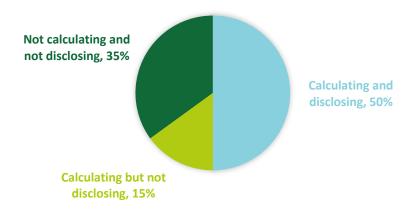
Figure 2. Teachable Platform Results

A fairly common trend seen in the completion of the Teachable platform was that the initial contact who was sent the survey did not engage, but instead forwarded it on to another member of their team to complete. It was discovered that 27% (6) of main supplier contacts for environmental data requests forwarded the platform to another team member. A list of contacts who actually watched the videos, and presumably completed the survey, can be found within <u>Appendix A</u>. These contacts can be added to supplier requests in the future.

GHG Emissions Disclosure and Reporting Frameworks

Based on the survey results, it was found that 65% of the responding suppliers are calculating their Scope 1 and 2 GHG emissions. Fifty percent (50%) of those suppliers calculate and disclose their GHG emissions, while 15% calculate but do not disclose their data publicly. The remaining 35% are not calculating their GHG emissions (see *Figure 3*.)

Figure 3. "Does your company calculate your Scope 1 and 2 emissions? If yes, how is your company publicly disclosing its Scope 1 and 2 emissions?"



Suppliers that are disclosing their emissions data use several frameworks to share this data publicly. *Figure 4* shows the disclosure and reporting frameworks being used by suppliers to disclose their GHG data. The majority of suppliers (45%) report this information through the CDP and in their Corporate Sustainability Reports (CSR). Thirty-two (32%) use EcoVadis, 9% use Supplier Assurance, and 5% use Manufacture2030.

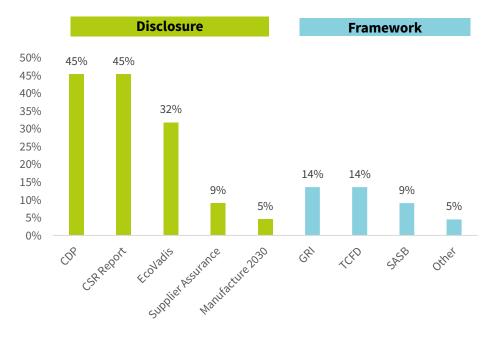
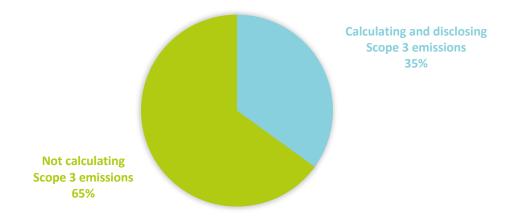


Figure 4. "How is your company publicly disclosing its Scope 1 and 2 emissions?"

ABC Company Corp. Supplier Engagement Survey <u>fsmgmt.co</u> Regarding Scope 3 emissions, 35% (7) of responding suppliers are calculating and disclosing their Scope 3 emissions. Sixty-five percent (65%) or 13 responding suppliers are not yet calculating their Scope 3 emissions (see *Figure 5*).

Figure 5. "Does your company calculate your Scope 3 emissions? If yes, how is your company publicly disclosing its Scope 3 emissions?"



Companies have the same options for disclosure frameworks to disclose their Scope 3 emissions that they use to disclose their Scope 1 and 2 emissions. *Figure 6* shows the disclosure and reporting frameworks being used by suppliers to disclose their Scope 3 emissions. The majority of respondents (30% or 6 suppliers) use CDP. Twenty-five percent (25%) use their own CSR report with 15% using EcoVadis.

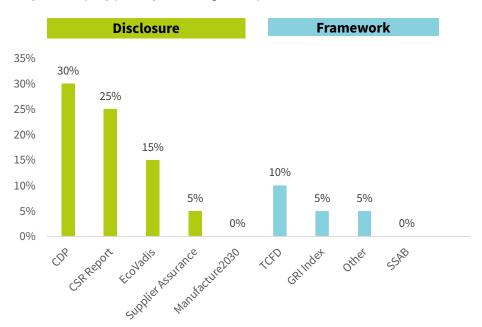


Figure 6. "How is your company publicly disclosing its Scope 3 emissions?"

EcoVadis and CDP Ratings

Table 1 shows the EcoVadis and CDP ratings for ABC Company's top 22 suppliers by spend. Supplier 1 received the highest score (A-) from CDP on their Climate Change questionnaire, whereas Supplier 2 received the highest medal (Gold) from EcoVadis. As shown by the ratings, a high CDP rating does not always correlate to a high EcoVadis rating and vice versa. CDP and EcoVadis both provide supply chain insights but look at suppliers with different lenses. The CDP Climate Change questionnaire focuses on climate data and company activities specifically related to climate issues. EcoVadis covers a broader range of sustainability criteria including labor & human rights, environment, sustainable procurement, and ethics.

Supplier 3 and Supplier 4 stated they responded to the CDP in their survey response, but Foresight was unable to confirm in the market research. Supplier 5 indicated they did not respond to CDP, but Foresight was able to locate a response in the market research. Supplier 2 stated they did not respond to EcoVadis in their survey, but Foresight found their response in the market research. Additional insights on suppliers disclosing platforms and guiding frameworks are available in <u>Appendix D</u>.

Supplier	EcoVadis	CDP ²
Supplier 1	Rated, no medal	A-
Supplier 2	Silver	В
Supplier 3	Silver	В
Supplier 4	Silver	B-
Supplier 5	N/A	С
Supplier 6	Bronze	С
Supplier 7	Rated, no medal	С
Supplier 8	Gold	D
Supplier 9	Silver	D
Supplier 10	N/A	F
Supplier 12	N/A	N/A
Supplier 13	N/A	N/A
Supplier 14	N/A	N/A
Supplier 15	N/A	N/A
Supplier 16	N/A	N/A
Supplier 17	N/A	N/A
Supplier 18	N/A	N/A
Supplier 19	N/A	N/A
Supplier 20	N/A	N/A
Supplier 21	N/A	N/A
Supplier 22	N/A	N/A
Supplier 23	N/A	N/A

Table 1. Supplier EcoVadis Ratings and CDP Climate Change Scores

² Based on the 2022 Climate Change CDP

Environmental Goals

Surveyed suppliers have several types of goals in place to reduce various environmental impacts. Companies were asked to share what targets they currently have related to air emissions, GHG emissions, energy usage, renewable energy, waste, and water usage. *Figure 7* shows the number of environmental goals for all responding suppliers. Each colored block represents one goal of any size by one supplier. A summary of the specific goals set by each supplier is available in <u>Appendix B</u>.

ABC Company's suppliers have a majority of their goals set around GHG emissions, at 12 goals. Following behind is energy usage (7 goals), air emissions, waste, and water usage (4 goals), and renewable energy (3 goals).

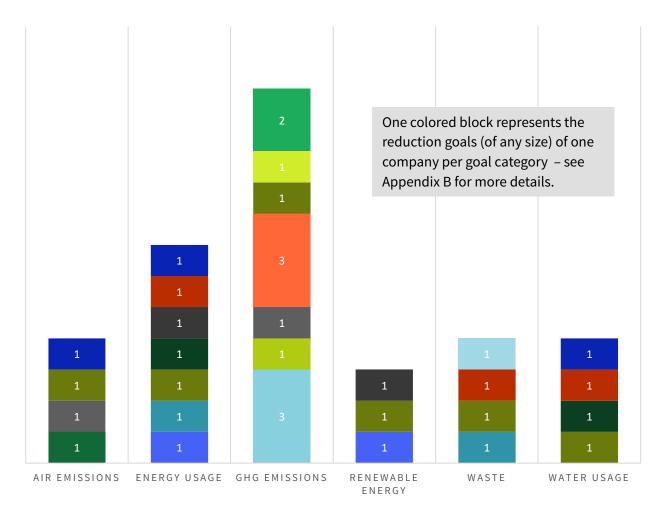


Figure 7. Number of Environmental Goals

Emissions Intensity vs. Supplier Influence

In the survey, suppliers were asked to disclose their company revenue and GHG emissions. If the company did not share this information through the survey, in some cases, Foresight was able to find the data on the company website or their CDP responses. With this information, Foresight calculated the emissions intensity per dollar of revenue (tCO₂e/USD), as well as the influence ABC Company potentially has on each supplier by dividing ABC Company's annual spend for each supplier by the supplier's annual revenue.

Figure 8 shows these two variables with Emissions Intensity on the Y axis and Supplier Influence on the X axis. Thirteen of the 20 companies that responded to the survey provided data for both revenue and Scope 1 & 2 GHG emissions. Two additional companies bolded in *Figure 8*, did not calculate their Scope 1 & 2 emissions but are included in the figure below as ABC Company has a large influence on them. These 15 companies are the only companies included in *Figure 8*. Theoretically, companies that have a high emissions intensity per dollar and/or where ABC Company has a high degree of influence would be the best companies to target for deeper supplier engagement. The full dataset for *Figure 8* is available in <u>Appendix <u>C</u></u>.

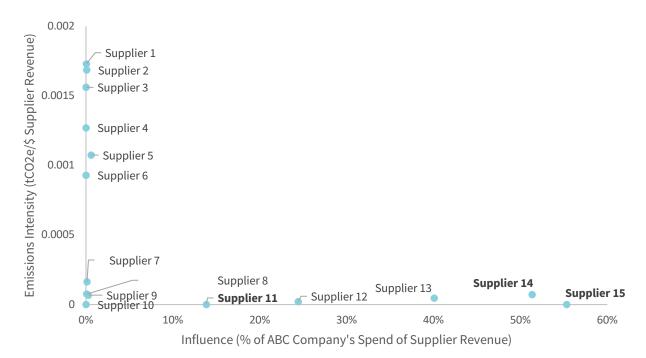


Figure 8. ABC Company's top suppliers by spend emissions intensity compared against ABC Company's influence

Supplier 16-20 do not have emissions data and/or annual revenue data available to be included in this graphic.

Supplier 21 and Supplier 22 do not calculate their emissions, but ABC Company makes up 55% and 14% of their revenue respectively. There is an opportunity here to request/require these suppliers to calculate their Scope 1 & 2 emissions.

Supplier 23 had never calculated their Scope 1 & 2 emissions before, but because of ABC Company's request, and the fact they are already a Foresight customer, Foresight was able to pull together a calculation for ABC Company's request.

Science-Based Targets

Of the responding 20 suppliers, 3 (15%) have committed to the science-based targets initiative³. Targets are considered 'science-based' if they are in line with what the latest climate science deems necessary to meet the goals of the Paris Agreement – limiting global warming to 1.5°C above preindustrial levels.

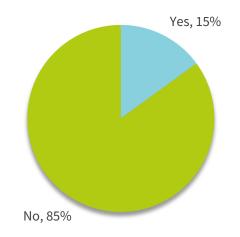
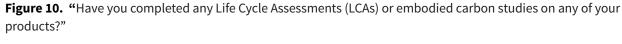
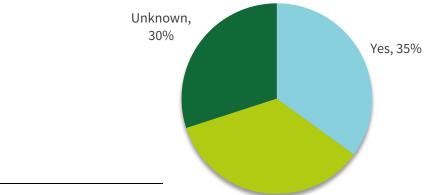


Figure 9. "Has your company committed to the Science-Based Targets initiative?"

Embodied Carbon Data

Out of the 20 responding suppliers, 7 (35%) responded that they have some form of a Life Cycle Analysis (LCA), 7 (35%) claimed they did not have any LCAs, and 6 (30%) responded that they were unsure if they had any LCAs or embodied carbon studies.





³ The 3 responding suppliers with science-based hargers are: 1) Supplier 1, 2) Supplier 2, and 3) Supplier 3.

Supplier Engagement

When the 20 responding suppliers were asked if they would be interested in being supported by ABC Company to pursue their goals, 9 (45%) responded yes, 3 (15%) responded no, and 8 (40%) responded maybe.

• · ·	_
Supplier	Response
Supplier 1	Yes
Supplier 2	Yes
Supplier 3	Yes
Supplier 4	Yes
Supplier 5	Yes
Supplier 6	Yes
Supplier 7	Yes
Supplier 8	Yes
Supplier 9	Yes
Supplier 10	No
Supplier 12	No
Supplier 13	No
Supplier 14	Maybe
Supplier 15	Maybe
Supplier 16	Maybe
Supplier 17	Maybe
Supplier 18	Maybe
Supplier 19	Maybe
Supplier 20	Maybe
Supplier 21	Maybe

Table 2. "Would you be interested in being supported by ABC Company Corp to pursue goals towards energy &GHG reduction?"

Financial Considerations

The CSR Report (45%) and CDP (45%) were tied as the most popular places for suppliers to disclose their emissions. Every supplier who stated they had a CSR report also responded to CDP. For the sake of discussing financial considerations, Foresight will be focusing on CDP.

Foresight recommends becoming a CDP Supply Chain member to request select suppliers to respond. The CDP Supply Chain Membership⁴ allows buyers to engage suppliers through CDP's platform by requesting data from key suppliers, providing support to suppliers throughout the disclosure process, and providing annual supplier data and insights. The cost breakdown is below:

- 10 of the evaluated suppliers respond to CDP, leaving 12 who did not. To get the remaining 12 on the platform, it would at minimum cost each supplier from \$1,996 \$2,950 per year. That would be around \$33,573 total.
- There is presumably an additional cost to become a CDP Supply Chain Member. To get additional information about becoming a CDP Supply Chain member, a meeting would have to be set up with you CDP account manager. Should ABC Company wish to pursue this route, Foresight could assist on the call.

EcoVadis was the next most popular disclosure platform for reporting emissions among your top suppliers by spend at 32%. EcoVadis, as mentioned above, covers much more than just emissions disclosure. If it is ABC Company's desire to collect labor & human rights, environment, sustainable procurement, and ethics data from their suppliers, EcoVadis would be a great platform to consider.

- 7 of the evaluated suppliers respond to EcoVadis, leaving 15 who do not. In order to get the remaining 15 on the platform, it would at minimum cost each supplier \$3,299. That would be \$49,485 total.
- Waiting for a quote on what it costs for the EcoVadis Enterprise Subscription⁵.

While considering the costs to get suppliers to disclose their Scope 1 & 2 emissions publicly, Foresight also wanted to provide a pathway that allows supplier emissions data to remain private to the general public. Having suppliers sign up with Foresight's Energy Management Dashboard will ensure ABC Company always has visibility into supplier data. Foresight could offer the following options:

 Foresight can collect the data from publicly available sources and complete the Scope 1 and 2 GHG calculations based on ABC Company's spend with those suppliers: \$10,000/annual minimum, and \$2,500 per company. If Foresight were to do that for 3 of ABC Company's suppliers, it would be \$10,000/year. If you have us do that for 6 companies, it would be \$15,000/year (\$2,500 x 6).

⁴ <u>https://www.cdp.net/en/supply-chain</u>

⁵ <u>https://ecovadis.com/plans-pricing/</u>

- 2. Foresight can collect Scope 1 and 2 energy data from the suppliers one time per year and complete the emissions calculations. This service would be \$4,000 \$6,000 per company. Each supplier would need to fill out the data in Foresight provided forms. Please note this would not be WRI compliant because Foresight would not complete a data validation/gap analysis.
- 3. For the supplier company to get on Foresight's platform as a traditional client, it would cost approximately \$850 \$2,000 per facility per year. This range depends on the number of facilities, complexity of emissions sources, and data collection methods. This would apply to Scope 1 and 2 energy data collection and calculations only.

Next Steps

Step 1: Choose a supplier engagement platform.

Foresight recommends CDP for public disclosure and Foresight's Energy Management Dashboard for private disclosure.

Step 2: Establish an annual data collection process.

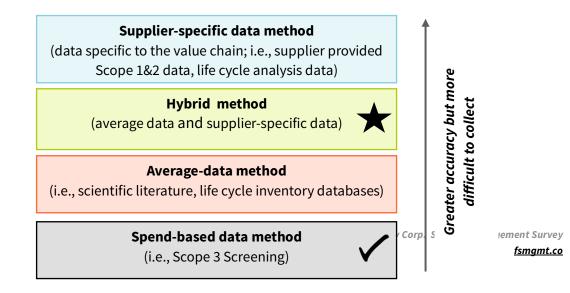
Collect Scope 1 & 2 energy data from suppliers once per year and, if necessary, calculate greenhouse gas emissions.

Step 3: Conduct a Scope 3 Screening.

ABC Company has begun engaging with its supply chain via the series of educational videos and the survey created for the present report. Through the survey, ABC Company collected Scope 1 and 2 emissions data from their top suppliers by spend of their presumed highest impact Scope 3 category – purchased goods and services. To determine areas of biggest impact within the 15 Scope 3 categories, and to improve ABC Company's CDP score, Foresight recommends conducting a Scope 3 screening. A Scope 3 screening would estimate total Scope 3 emissions based on additional ABC Company spend data.

Reported Scope 3 emissions can include multiple types of data. The following chart shows the hierarchy of Scope 3 data. Spend-based data (which is used for a Scope 3 screening) is the best entry point for quantifying total Scope 3 emissions but is considered the most conservative method. ABC Company is already collecting supplier-specific Scope 1 and 2 emissions, so once ABC Company has completed a screening, it would be using the hybrid method. To collect all supplier-specific data (accepted as the most accurate data but also the most difficult to collect), ABC Company would need to also collect product embodied carbon data for the emissions generated upstream of ABC Company's operations.

In the future, if ABC Company would like to quantify its Scope 3 emissions with more supplier-specific data, Foresight could assist with further data collection efforts.



Step 4: Set a GHG emissions reduction target in line with the SBTi.

Three of ABC Company's top suppliers by spend have already committed to SBTi. ABC Company can demonstrate leadership to its supply chain by aligning its reduction targets with SBTi. Setting a science-based target begins by making a public commitment through SBTi. Once a commitment has been made, companies have 24 months to submit their proposed targets for approval and have a defensible strategy for achieving short-term science-based targets by 2030 and net-zero targets by 2050 (if applicable).

Appendix C: Supplier Revenue and Scope 1 & 2 Emissions Data

The table below provides a list of the 22 suppliers (in alphabetical order) that were reached out to as part of the Supplier Engagement. Emissions intensity per USD and ABC Company's influence with the supplier were calculated if data was available.

Key:

Emissions and Spend Data Available



Emissions Data Not Available

Supplier	Supplier Revenue (USD)	ABC Company's Spend (USD)	Calculating GHG Emissions	Scope 1 & 2 Emissions (tCO2e)	Influence (Spend/Revenue)	Emission s Intensity (tCO2e/\$)
Supplier 1	\$42,184,000,000	\$5,696,311	Yes	53,591,490	1.35E-04	1.27E-03
Supplier 2	\$97,643,222,000	\$4,706,316	Yes	90,804,634	4.82E-05	9.30E-04
Supplier 3	\$592,000,000	\$16,936,096	No	N/A	2.86E-02	N/A
Supplier 4	\$20,444,000,000	\$16,891,114	Yes	34,476,060	8.26E-04	1.69E-03
Supplier 5	\$15,000,000	\$7,705,083	Yes	1,062	5.14E-01	7.08E-05
Supplier 6	N/A	\$4,050,693	No	N/A	N/A	N/A
Supplier 7	\$138,677,000	\$19,203,066	No	N/A	1.38E-01	N/A
Supplier 8	\$149,654,000,000	\$118,883,741	Yes	11,310,115	7.94E-04	7.56E-05
Supplier 9	\$49,038,223	\$11,976,491	Yes	1,056	2.44E-01	2.15E-05
Supplier 10	\$151,160,000,000	\$7,265,403	No	N/A	4.81E-05	N/A
Supplier 12	\$16,900,000	\$9,349,672	Yes	N/A	5.53E-01	N/A
Supplier 13	\$700,000,000	\$4,802,520	Yes	8,215	6.86E-03	1.17E-05
Supplier 14	N/A	\$24,054,757	No	N/A	N/A	N/A
Supplier 15	\$150,000,000	\$60,127,991	Yes	6,864	4.01E-01	4.58E-05
Supplier 16	\$10,860,000,000	\$67,094,396	Yes	11,669,667	6.18E-03	1.07E-03
Supplier 17	\$412,592,310	\$6,956,343	No	N/A	1.69E-02	N/A
Supplier 18	\$233,601,000,000	\$12,244,324	Yes	80,220	5.24E-05	3.43E-07
Supplier 19	\$4,828,000,000	\$5,391,133	Yes	791,133	1.12E-03	1.64E-04
Supplier 20	\$20,275,000,000	\$3,976,103	Yes	31,653,000	1.96E-04	1.56E-03
Supplier 21	\$36,242,000,000	\$3,976,301	No	N/A	1.10E-04	N/A
Supplier 22	\$6,255,160,000	\$3,125,369	Yes	10,819,080	5.00E-04	1.73E-03
Supplier 23	\$4,276,352,585	\$12,223,246	Yes	290,618	2.86E-03	6.80E-05

Appendix D: Supplier Disclosures and Frameworks

	Disclosure				Framework				
Supplier	CDP	EcoVadis	CSR Report	Supplier Assurance	Manufacture 2030	GRI	TCFD	SASB	Other
Supplier 1	Х	Х	Х	Х			Х		
Supplier 2	Х		Х						
Supplier 3									
Supplier 4	Х	Х	Х	Х	Х	Х	Х	Х	
Supplier 5									
Supplier 6									
Supplier 7									
Supplier 8	Х		Х			Х			
Supplier 9									
Supplier 10									
Supplier 12									
Supplier 13									
Supplier 14									
Supplier 15		Х							
Supplier 16	Х	Х	Х						
Supplier 17									
Supplier 18	Х		Х						
Supplier 19	Х	Х	Х						
Supplier 20	Х		Х			Х		Х	
Supplier 21									
Supplier 22	Х	Х	Х				Х		Х
Supplier 23	Х	Х	Х						
Total	45%	32%	45%	9%	5%	14%	14%	9%	5%

ABC Company Corp. Supplier Engagement Survey