



# PlanetGoals

*Capacity Building Course  
for Professionals*

PlanetGo

## MODULE 7: MEASURING AND REPORTING ON SUSTAINABILITY

---

In recent years, the importance of sustainability has grown significantly within contemporary sport, reflecting a broader shift in the sport's industry. Sports-related entities, from clubs to governing bodies, are now expected to develop sustainability strategies, implement initiatives but also measure and transparently report their progress. This expectation is driven by the growing demand from stakeholders; including employees, executives, and investors (see Daddi et al., 2021) for accountability and transparency in how these organizations manage their environmental and social impacts.

While significant progress has been made, as seen in the increasing number of organisations adopting sustainability practices, there remains a notable disparity in the level of commitment across different organizations. Research has revealed that while a few national football associations across Europe have developed sustainability strategies, others are still lagging behind, often engaging in sustainability initiatives in an ad-hoc or uncoordinated manner. In a recent study, for example, this disparity was underscored, highlighting that many national football associations remain at a basic or unorganized level of sustainability implementation (see Konstantopoulos and Manoli, 2024)

This uneven progress is particularly concerning given the growing regulatory demands in the field of sustainability. Major sports policy makers, including the IOC, UEFA, the UN, and the EU, have been issuing regulations and promoting initiatives to enhance sustainability in sports and recreational activities. A decade ago, sustainability reporting was largely voluntary, with only a few pioneering organizations disclosing their environmental and social impacts. Today, however, the landscape has shifted dramatically. Regulatory frameworks such as the European Union's Corporate Sustainability Reporting Directive (CSRD) are setting new standards, making sustainability reporting mandatory for a broad range of organizations, including approximately 150 football clubs across Europe (Campelli, 2024). These regulations require detailed disclosures on environmental, social, and governance (ESG) aspects, compelling clubs to not only implement sustainability measures but also to systematically report on their progress.

The introduction of regulatory requirements marks a significant evolution in how sustainability is managed and reported in the football industry. Where once sustainability was seen as an optional or secondary consideration, it is now a critical aspect of organizational strategy, directly tied to compliance and financial performance. This shift is reflected in UEFA's updated Club Licensing

and Financial Sustainability Regulations, which now mandate clubs to establish and implement sustainability strategies in line with broader European goals. The Bundesliga's integration of sustainability into its licensing requirements and the Premier League's Environmental Sustainability Commitment are further examples of how football leagues are embedding sustainability into their core operations, ensuring that all clubs adhere to these growing expectations (see UEFA, 2024).

Aligned with those efforts, over 300 sports organizations, including numerous football clubs, have joined the UN Sports for Climate Action Framework. As signatories, these organizations have committed to the annual reporting of their greenhouse gas (GHG) emissions and are working towards reducing their emissions by 50% by 2030 (see UN, 2022).

As the regulatory environment continues to tighten, the gap between those organizations that have embraced sustainability and those that have not is likely to widen. For those still lagging behind, the pressure to catch up is intensifying, driven not only by regulatory compliance but also by the growing expectations of fans, sponsors, and other stakeholders who increasingly view sustainability as a key indicator of a club's long-term viability and ethical standing (see Daddi et al., 2021). The transition from voluntary to mandatory sustainability reporting represents a new era in sports, where transparency, accountability, and continuous improvement in sustainability practices are no longer optional but essential for success.

## UNDERSTANDING SUSTAINABILITY REPORTING

---

As outlined above, sustainability reporting has emerged as a crucial practice for sports organizations. It involves the systematic disclosure of environmental, social, and governance (ESG) impacts, enabling organizations to communicate their sustainability efforts to stakeholders, including fans, investors, regulators, and the broader community. For sports-related entities, sustainability reporting serves multiple purposes: it satisfies stakeholder demands, ensures compliance with regulatory requirements, enhances brand reputation, and can even serve as a powerful marketing tool that differentiates a club or organization in a competitive marketplace.

# SCOPE 1, 2, AND 3 EMISSIONS FOR SPORTS ORGANIZATIONS

---

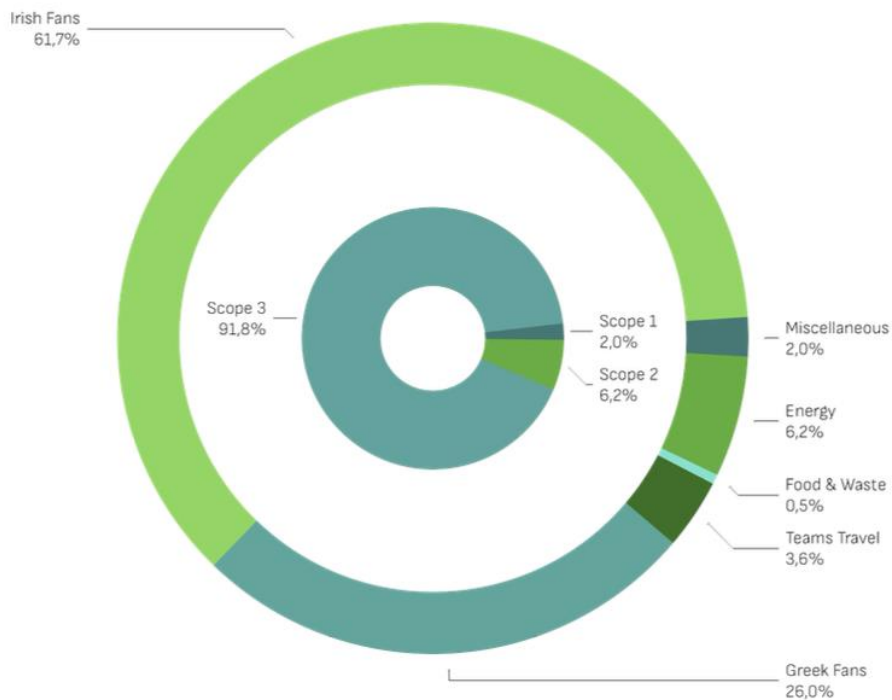
Understanding and reporting on greenhouse gas (GHG) emissions is a core component of sustainability reporting, particularly in the context of the sports industry. GHG emissions are categorized into three scopes:

**Scope 1:** Direct emissions from sources owned or controlled by the organization. For sports organizations, this includes emissions from fuel combustion, such as those from stadiums, training facilities, and team vehicles.

**Scope 2:** Indirect emissions from the consumption of purchased electricity, steam, heating, and cooling. In sports, this would cover the energy used to power stadiums during matches, training grounds, and administrative offices.

**Scope 3:** All other indirect emissions that occur in the value chain of the reporting organization, both upstream and downstream. This scope is the most extensive and includes emissions from sources such as fan and team travel to matches, procurement of goods and services, to name but a few.

For sports organizations, accurately measuring and reporting on Scope 1, 2, and 3 emissions is essential for understanding their total carbon footprint and identifying areas for improvement.



**Figure 1: Decomposition of emissions in the different scopes and the different sources (The Sports Footprint, 2023)**

## SUSTAINABILITY REGULATION - KEY SUSTAINABILITY REPORTING FRAMEWORKS

Sustainability reporting frameworks provide the structure and guidelines necessary for organizations to disclose their environmental impacts comprehensively and transparently. The Global Reporting Initiative (GRI) is one of the most widely used frameworks, offering a standardized approach to sustainability reporting. GRI covers a broad range of sustainability issues, including economic, environmental, and social impacts, and is applicable across various sectors, including sports. The GRI Standards consist of three parts:

- **GRI 1: Basis:** Defines the requirements that an organization must meet in order to report in accordance with the GRI Standards.
- **Universal Standards:** These standards deal with topics that are relevant to all organizations, such as strategy and governance, human rights, the environment and product responsibility.

- **Topic-specific standards:** These standards deal with industry-specific topics, such as mining, agriculture and forestry or financial services.

In addition to GRI, several other frameworks exist. For example, the Sustainability Accounting Standards Board (SASB) provides industry-specific standards, focusing on material sustainability factors. Also, the United Nations Sustainable Development Goals (SDGs) offer a global blueprint for sustainability, encouraging organizations to align their strategies with broader societal goals (see for example Royal Belgium Football Federation Sustainability Report 2022).

### **Materiality Analysis**

A materiality analysis is a systematic process for identifying and prioritizing topics that are important for a company (or organization) and its stakeholders with regard to sustainability. It is used to determine the most relevant topics for the company's sustainability reporting and strategy.

An internationally recognized method recommended by the European Sustainability Reporting Standard (ESRS), among others, is the double materiality analysis (DWA). This is a concept in the field of sustainability reporting that requires companies and organizations to consider two perspectives when assessing the materiality of sustainability issues:

- **Inside-out-Perspective:** This perspective looks at how the activities of a company or organization affect the environment, society and the economy.
- **Outside-in-Perspective:** This perspective looks at how environmental, economic and social issues can affect the financial situation and prospects of a company or organization.

## EU CORPORATE SUSTAINABILITY REPORTING DIRECTIVE (CSRD)

---

Approximately 150 football clubs throughout Europe will soon be mandated to disclose sustainability data under the European Union's Corporate Sustainability Reporting Directive (CSRD), as outlined by the European Club Association (ECA). The CSRD mandates European Union-listed companies, including football clubs, to disclose non-financial information regarding their environmental, social, and governance (ESG) performance (CSRD, 2024). Key criteria under the CSRD include:

- €40 million in annual turnover
- €20 million balance sheet

- 250 or more employees

For the 2024/25 season, football clubs listed on the stock market will be compelled to release data concerning specific environmental, social, and governance aspects. Conversely, non-listed clubs across the continent will encounter varying levels of disclosure requirements and timelines contingent upon their size and organizational structure. All other clubs meeting two out of three of the following criteria: €40 million annual turnover, €20 million balance sheet, or 250-plus employees – will be mandated to issue a sustainability report by the 2025/26 season (CSRD, 2024). Smaller clubs resembling small and medium enterprises (SMEs) will commence disclosure the subsequent season with less stringent mandates.

Another important aspect when it comes to sustainability regulation and the CSRD, in particular, is multiclub ownership. The landscape of football ownership has undergone significant evolution, marked by the rise of multiclub ownership structures, wherein entities control multiple clubs across diverse leagues and regions, reflecting the sport's commercialization and globalization. These major owners are still subject to the disclosure requirements if at least one of their properties operates within the EU. For instance, City Football Group and Clearlake Capital, the respective owners of English Premier League clubs Manchester City and Chelsea FC, fall under this obligation due to their controlling stakes in Girona FC (City Football Group) and RC Strasbourg (Clearlake) (Campelli, 2024).

Organizations must comply with the CSRD by reporting on sustainability issues that are relevant to them, determined through a double materiality process. This process requires organizations to consider both their impact on the broader environment and society and how environmental and societal issues affect their primary operations. While football clubs have traditionally focused on social issues due to their community-centric nature, they are now also facing the varying impacts of climate change based on their locations.

## GOVERNING BODIES

---

Particularly in football, UEFA, the governing body in Europe, has committed to the UNFCCC, collaborated with the European Union on the EU Green Deal, and recently unveiled its sustainability strategy, "Strength through Unity" (UEFA, 2021). This strategy not only encourages but also pressures the European football industry to prioritize sustainability. Additionally, following the launch of the strategy in 2021, UEFA included for the first time, social and environmental criteria on its 2024's "Club Licensing and Financial Sustainability Regulations", which means that all football clubs competing in European competitions namely the Champions, Europa and Conference League

“must establish and implement a social and environmental sustainability strategy in line with the *UEFA Football Sustainability Strategy 2030* and relevant UEFA guidelines, for at least the areas of equality and inclusion, anti-racism, child and youth protection and welfare, football for all abilities, and environmental protection.” (UEFA, 2024)

For the 2023/2024 season, a total of 96 clubs, from 18 different countries, competed in the group stages of the UEFA Champions League, UEFA Europa League, and UEFA Europa Conference League, not to mention those that competed in the qualifying stage of those competitions that still need to acquire license.

Following UEFA, major European leagues, such as the Premier League and Bundesliga, have followed similar paths to include requirements for environmental and social sustainability. Premier League clubs have committed to an “Environmental Sustainability Commitment”, setting a baseline for environmental action across both the clubs and the League (Premier League, 2024). Under the new Premier League Environmental Sustainability Commitment, each club will:

- Formulate a comprehensive environmental sustainability policy by the end of the 2024/25 season.
- Appoint a senior staff member to oversee the club’s environmental sustainability initiatives.
- Create a dataset for greenhouse gas (GHG) emissions (covering scopes 1, 2, and 3) by the end of the 2025/26 season and work towards a unified approach for measuring emissions across football.
- Contribute to the development of a standardized framework for action through participation in the Premier League Sustainability Working Group (PLSWG).

These measures were developed through extensive consultations with clubs and the Premier League Sustainability Working Group, established last year to guide and improve environmental practices within the League. Additionally, since February 2022, two additional Premier League clubs have joined the UN Sports for Climate Action Framework, increasing the number to seven clubs with net-zero emissions targets. The Premier League itself, along with four clubs, has begun disclosing their carbon footprints (scope 1, 2, and 3), indicating a growing trend toward transparency in sustainability efforts (Sport Positive, 2021).

One of the most prominent examples of sustainability initiatives in football is seen in the German Bundesliga, which mandates sustainability as part of its licensing requirements since 2022 (DFL, 2022). Initially, in early 2023, the Deutsche Fussball Liga (DFL) outlined more than 100 measures that each Bundesliga club was required to implement. These measures included tasks such



as measuring their own energy usage, calculating carbon footprints, appointing a sustainability officer, and drafting a sustainability strategy.

However, in late 2023, the number of required measures was reduced to 54 (Hoy, 2024). Also, under the initial regulations, clubs faced sanctions if they failed to meet all the criteria. However, the revised rules stipulated that clubs would only be penalized for not adhering to nine specific measures.

## TOOLS FOR MEASURING ENVIRONMENTAL IMPACTS

---

In the effort to accurately measure and manage environmental impacts, football organizations have access to a variety of tools designed to simplify and standardize the process. One of the most prominent is UEFA's carbon calculator, which allows clubs to estimate their carbon footprint across various activities, including travel, energy use, and waste management. This tool is part of UEFA's broader sustainability initiatives, helping clubs align with the organization's environmental goals. Additionally, the Erasmus+ program [GOALS](#) has developed a tool specifically designed for sports organizations to measure and evaluate their environmental impacts. Beyond these, there are numerous other online tools available that provide comprehensive life cycle assessments (LCA) and carbon accounting, enabling clubs to obtain a holistic view of their environmental footprint and make data-driven decisions to reduce their impact.

## COMMUNICATING SUSTAINABILITY

---

Effective communication of sustainability achievements is critical for sports entities as it helps build trust, enhance reputation, and engage stakeholders in the organization's sustainability journey. Clear and transparent communication ensures that sustainability efforts are recognized and valued by all stakeholders, including employees, executives, investors, and fans. Given the increasing scrutiny of corporate responsibility, how football organizations communicate their sustainability achievements can significantly impact their credibility and brand image. Importantly, recent EU regulations have tightened the rules around sustainability claims to combat greenwashing, ensuring that organizations must substantiate their environmental and social claims with verifiable data. The European Commission's guidelines on green claims require that any statements regarding sustainability must be clear, accurate, and based on reliable evidence, reflecting a broader regulatory push to ensure that sustainability communication is both honest and impactful.

Tailoring sustainability messages to different stakeholders is essential to maximize the impact of communication efforts. For instance, employees are more interested in how sustainability initiatives align with company values and contribute to a positive workplace culture, while investors may focus on how sustainability efforts reduce risks and enhance long-term financial performance. Executives require data-driven insights that demonstrate the strategic benefits of sustainability initiatives, such as compliance with regulations or cost savings (e.g. from energy efficiency). Fans, on the other hand, are often engaged by how sustainability efforts connect with the community or contribute to the broader good, such as through initiatives that promote social responsibility or reduce the environmental footprint of sporting events.

## CONDUCTING SUSTAINABILITY AUDITS

---

Sustainability audits are systematic evaluations of an organization's environmental, social, and governance (ESG) practices, designed to assess compliance with sustainability goals and identify areas for improvement. For football-related entities, these audits focus on key areas such as reducing environmental impacts, enhancing social responsibility, and ensuring robust governance practices. Conducting a sustainability audit typically involves several steps:

1. Defining the scope of the audit
2. Collecting and analyzing data on relevant ESG metrics
3. Identifying gaps and opportunities
4. Developing actionable recommendations

These audits not only help organizations measure progress but also ensure transparency and accountability in their sustainability efforts.

With the following three examples—Liverpool FC, VfL Wolfsburg, and Real Betis—we will illustrate various approaches that football clubs are taking to measure, report, and mitigate their environmental impacts.

## EXAMPLES

**Liverpool FC** has demonstrated a robust approach to sustainability through its "The Red Way" strategy. The club has focused on reducing its carbon footprint by addressing Scope 1, 2, and 3 emissions comprehensively. Liverpool has successfully reduced its Scope 1 emissions, which are direct emissions from club-controlled sources, from 1,583 tons of CO<sub>2</sub>e in the 2019-2020 season to 285 tons by switching to a 100% green gas tariff. Scope 2 emissions, related to electricity consumption, have been reduced to zero through the adoption of 100% renewable energy. However, Scope 3 emissions, which include indirect emissions from activities such as fan travel and the supply chain, remain substantial, with 140,198 tons of CO<sub>2</sub>e reported (LFC, 2024).

**Liverpool Football Club. (2024). The Red Way: Liverpool FC's sustainability strategy. Retrieved**

**VfL Wolfsburg** has similarly taken a leading role in sustainability within professional football, with a focus on transparency and continuous improvement. The club's sustainability report, aligned with the Global Reporting Initiative (GRI) standards, highlights a detailed breakdown of emissions revealing that the club's total CO<sub>2</sub>e emissions amounted to approximately 10,758 tons. Of this, Scope 1 emissions contributed 1,538 tons, Scope 2 emissions accounted for 3,458 tons, and the majority, 5,762 tons, came from Scope 3 emissions, which include indirect sources such as employee commuting and supply chain activities. (VfL Wolfsburg, 2020).

**VfL Wolfsburg. (2020). Sustainability report 2020: VfL Wolfsburg's commitment to sustainability.**

**Real Betis** has taken another approach by conducting a Life Cycle Assessment (LCA) of a football match to understand its environmental impact. The assessment revealed that the majority of the club's environmental impact, 77.2%, is due to mobility, particularly fan and team travel, which falls under Scope 3 emissions. Energy consumption at the stadium and training facilities accounted for 10.2% of the impact, while food and beverage consumption during matches contributed 5%. (Real Betis, 2024).

**Real Betis. (2024) Free Kicks: Life Cycle Assessment of a Football Match.**

Lessons learned from these case studies highlight the importance of focusing on Scope 3 emissions, as they typically represent the largest portion of a sports club's environmental impact. By accurately measuring and reporting these emissions, clubs can identify key areas for improvement, such as transportation and supply chain management. Moreover, the integration of the sustainability report into overall club strategy is crucial for achieving long-term environmental goals. Practical steps for football-related entities looking to enhance their sustainability reporting include conducting thorough audits of Scope 1, 2, and 3 emissions, engaging with stakeholders to address indirect emissions, and adopting recognized reporting frameworks. By following these steps, football organizations can build a robust sustainability strategy that not only complies with regulatory requirements but also contributes to broader environmental goals.

## CONCLUSION

---

Measuring and reporting on sustainability is crucial for sports organizations as they navigate increasing regulatory demands and stakeholder expectations. By adopting comprehensive sustainability reporting frameworks and focusing on

key areas, sports organizations can significantly reduce their environmental impact while enhancing transparency and accountability. The case studies of Liverpool FC, VfL Wolfsburg, and Real Betis demonstrate the varied approaches that can be taken, offering valuable lessons for the broader football community. As the future of football continues to evolve, integrating sustainability into core strategies will be essential for building a more sustainable and responsible sports industry.