

SPORTS FOR CLIMATE ACTION FRAMEWORK

Reporting Process for Signatories

This document explains the process that Sports for Climate Action signatories need to follow to report their **GHG emissions and climate actions in 2022**. The Reporting Questionnaire can be found here.

Why is the UN Climate Change asking for a report?

To maintain signatory status, all signatories are required to submit annual reporting on emissions and actions taken. We owe it to the integrity of UNFCCC process to ensure that all our stakeholders - not just the sports sector - report on progress, so that we understand better both opportunities and challenges but also so that we can demonstrate that action is happening on the ground and the transition to a safe, healthy, low carbon future is underway. We would like to celebrate your successes and explore how to collectively address your challenges and capacity gaps.

There is also a keen interest from the external world in understanding the progress being made by Sports for Climate Action signatories on GHG emission reductions, with media, analyst, academia and NGO attention, and specific questions raised in a variety of public events, around reporting. Many stakeholders have clearly expressed that the Sports for Climate Action credibility rests on providing clear information about the progress being made by signatories over time.

What are the timelines for reporting?

Reporting in 2023 will be launched on May 9 and signatories are requested to fill out the questionnaire and submit no later than **September 30, 2023**. Please note that the secretariat will not be able to extend the deadline beyond this date, so the questionnaire will be closed at COB on 30 September 2023.

Do I need to report?

All signatories who joined the Sports for Climate Action Framework before 01/01/2022 must report. However, we strongly encourage all current signatories to report, as it will be useful to get an understanding on where your organization is at, on the climate action journey.

Do I lose my signatory status if I don't report?

Yes. Reporting is mandatory under the Framework. It is also part of the commitment that Sports for Climate Action signatories have made. All signatories who submitted their commitment before 01/01/2022 are requested to report.

What if I do not have any data to report?

If you have signed before the upper mentioned date and have not set baselines or done any data/information collection, please inform UN Climate Change by emailing SportForClimate@unfccc.int. Signatories who have only recently signed on to the framework, may not have all the required information but we encourage those organizations that can, to submit data that they may have.

What are the questions?



Most of the questions will align with the commitments under the S4CA framework as well as best practice reporting platforms. Please, see all questions on <u>Annex I</u>. For organizations that disclose their data publicly elsewhere (for example via CDP), they will need to indicate that in the questionnaire, and they will only need to respond to engagement/influence questions.

How will the reported data be used?

The reported data will be used in different ways:

- a. Reported data will help us to identify signatories' progress toward the Framework targets and to serve as a tool to build public trust that commitments are matched with actions on the ground.
- b. Individual signatory reported data will be published on the <u>Global Climate Action Portal</u> under the signatory profile. Please note that if you reported to CDP, your disclosed data and targets will be taken from the CDP portal. <u>Here</u> there is an example of how that will be shown.
- c. Reported data may be used to create a summary report to assess the overall progress of the Framework, or identify focus areas in terms of support.

Who will see my response?

The UNFCCC team will receive and analyze the data. After that, reports will be publicly disclosed on the <u>Global Climate Action Portal</u> under the signatory profile.

I am reporting elsewhere publicly, why should I report here as well?

As mentioned above, if you are reporting your climate data elsewhere, you will be asked to report data that is contributing to the objective two of the framework: engagement and influence piece. Please make sure to include the link to your public report if it is publicly available elsewhere. We will review those and decide on next year reporting accordingly.

What if I don't respond to all the questions?

Whilst we encourage signatories to respond to all questions, we also would like to provide sufficient time to have everything in place to be able to report as best as they can. As mentioned above, we will exercise flexibility, but we ask all signatories to provide all information they can at this stage.

What are some general instructions to complete the report?

- ✓ Carefully read the whole questionnaire (Annex I) before starting. There are hints under most of the questions to explain and exemplify the type of information required. Check them before inputting your data.
- ✓ The questionnaire is divided into 9 collapsible groups. We recommend you collapse them all before starting to fill out. Please, note that some questions on Baseline and Emissions are very similar, so be attentive to which group you have open. The groups are:
 - 1. Signatory details
 - 2. Governance and strategy
 - 3. Risks and opportunities
 - 4. Baseline and targets
 - 5. Actions to reduce emissions
 - 6. 2022 Emissions
 - 7. Contributing beyond your own territory / value chain
 - 8. Engagement and education



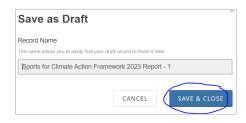
9. Statement of assurance

- ✔ Please, observe that new questions may appear or not according to your response to the previous question. For instance, if you have reported to CDP, the questions regarding baseline and emissions will be skipped.
- ✔ Please use a dot (.) as a decimal separator when entering numbers. For example, 1.5 represents one and a half, while 1,5 may be interpreted as one thousand five hundred.)
- ✓ You can save a draft of your report and edit/submit later. It works if you continue working on the same computer, same browser. After submitting your report, you won't be able to edit your responses. You can however ask the UN Climate Change team at SportForClimate@unfccc.int to delete your recorded data and you can start again. Please, see the step by step below on how to save a draft:

1. Click 'Save Draft' button



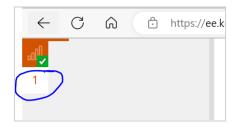
2. Click 'Save & Close' button



3. Click 'Ok' to save your inputs



4. When you open the link again or refresh your page, check the left-up corner. Then, click on the number 1 to recover your responses.



5. Click on the report draft saved previously and continue editing.



Who can I go to for help?

If you have questions about the reporting process, please add them to this <u>Troubleshooting</u> <u>Document</u>. In case of general questions, please contact the UN Climate Change team at <u>SportForClimate@unfccc.int</u>.

Useful Resources

Net Zero Climate has a number of useful resources, we would encourage you to look at. For example, they recommend Emission Possible guide from WWF, which includes a broad overview of reporting protocol and the terms most commonly used such as Scope 1, 2 & 3. To measure and report emissions in your business, the Greenhouse Gas Protocol is the most widely used accounting standard, and a great place to start: Take a look at the thorough guidance on Scope 2 emissions, and guidance on Scope 3 emissions.

Carbon Trust's <u>Carbon Footprint Calculator</u> is designed specifically for SMEs to measure some of the scopes 1 & 2 emissions, Climate Neutral Now design <u>this calculator</u> for organizations, Doconomy's <u>interactive tool</u> is helpful to understand footprints of products that brands and material suppliers produce, and EcoAct's guide leads you through <u>measuring your working from home emissions</u>. There is a plethora of other useful and practical guidance we would encourage you to screen. For example <u>Pledge to Net-Zero</u> offers useful guidance on measuring and reporting <u>here</u>. Sports for Climate Action Sharepoint site also contains a number of resources used by signatories for measuring emissions <u>here</u>.



Annex I

Sports for Climate Action Framework 2023 Report Template

Reporting questionnaire for the year 2022

Under the Sports for Climate Action Framework, sports organizations have committed to measuring, reducing, and reporting GHG emissions and communicating on climate action to inspire society as large.

Reporting is mandatory for all signatories that joined before 01/01/2022. However, all current signatories are strongly encouraged to report. Each signatory should submit one report. Please note that your individual report data will be published on the <u>Global Climate Action Portal</u>.

Please, use this form to submit only your data for the **reporting year 2022**. You can submit your report latest until 30/09/2023.

If you have any questions, please add it to the <u>Troubleshooting Document</u>.

Signatory details

- 1. Name of the organization
- 2. Your name
- 3. Your email
- 4. Number of employees
 - > Fewer than 10
 - ➤ Between 10-99
 - ➤ Between 100-249
 - ➤ Between 250-499
 - > 500 or more

5. Annual revenue

- ➤ Under EUR 1 million
- > EUR 1 million 10 million
- ➤ EUR 10 million 100 million
- ➤ EUR 100 million 1 billion
- ➤ EUR 1 billion 10 billion
- ➤ More than EUR 10 billion
- 6. Is your organization disclosing emissions annually via CDP?
 - > Yes
 - ➤ No

Governance and strategy



- 7. What is the highest management-level position responsible for climate-related issues within your organization?
 - C-Level
 - > President
 - > Board
 - > Manager
 - > There is no management level responsibility for climate-related issues
- 8. Does your organization's strategy include a climate transition plan that aligns with Sports for Climate Action Net Zero Commitments?
 - ➤ Yes
 - ➤ No
- 9. Is your climate/sustainability strategy publicly available?
 - > Yes
 - ➤ No
- 10. Please, provide the link below

Risks and opportunities

- 11. Does your organization have climate-related risk management process?
 - Yes
 - No, but we plan to do so within the next two years
 - No, we do not currently plan to do so
- 12. What were the risks identified*
 - ➤ Heat-related illnesses
 - > Extreme weather events impact on sports facilities and disrupt games
 - > Changing playing conditions of outdoor sports
 - ➤ Air pollution
 - Droughts and water scarcity
 - > Disruptions in the tourism industry
 - Lack of consistent snow cover and quality
 - > Instability of ice and snow
 - > Impact on local economies
 - > Shift in geographic distribution of events
 - > Changes in winter sports culture
 - ➤ Others
 - None
- 13. What were the opportunities identified*
 - > Innovative technologies
 - > Public awareness
 - > New events and sports
 - ➤ Green jobs
 - ➤ Increased revenue
 - > Reduced costs
 - ➤ Others
 - > None



Baseline and targets

14. Provide details of your emissions short-term target(s)

- Absolute emissions reduction by 50% by 2030 (Scopes 1, 2, and 3)
- > SBTi aligned targets (1.5 degrees temperature goal)
- ➤ Our organization targets are not aligned with the S4CA requirements

15. What is your baseline year?

- > 2019
- > 2020
- **>** 2021
- > 2022
- I don't have an established baseline year

16. Is your baseline third party validated?

- > Yes
- ➤ No
- 17. Base year Scope 1 emissions (metric tons CO2e)
- 18. Base year Scope 2 emissions (metric tons CO2e)
- 19. Base year Scope 3 emissions (metric tons CO2e)

Actions to reduce emissions

20. Did you implement emissions reduction initiatives in 2022?

- > Yes
- ➤ No

21. Please, select below all the active initiatives to reduce emissions in in 2022

- > Athletes and staff travel > Use of low-emission transportation for team travel
- > Building design and operations > Building automation systems
- > Building design and operations > Building insulation
- Building design and operations > Efficient lighting
- ➤ Building design and operations > HVAC system upgrades
- Building design and operations > Renewable energy installations
- Circular materials > Circular product design
- Circular materials > Material reuse and repurposing
- Circular materials > Recycling and waste reduction programs
- Circular materials > Sustainable procurement practices
- ➤ Employee engagement > Behavior change campaigns
- Employee engagement > Recognition and incentive programs
- > Employee engagement > Training and education programs
- > Energy-efficient transportation > Active and shared transportation options
- > Energy-efficient transportation > Efficient driving practices
- > Energy-efficient transportation > Electric or hybrid vehicles
- > Event management > Minimizing waste and promoting recycling
- > Event management > Partnering with sustainable suppliers and vendors
- > Event management > Providing sustainable food and beverage options
- Event management > Reducing water consumption



- > Event management > Using sustainable event management software
- > Fans' travel > Offering incentives for sustainable transport
- > Fans' travel > Partnering with sustainable transport providers
- > Fans' travel > Promoting public transport, cycling, and walking to events
- Fans' travel > Providing shuttle buses to and from events
- Policy and governance > Carbon pricing and internal carbon trading
- > Policy and governance > Climate and sustainability policies and commitments
- > Policy and governance > Emissions reduction targets and reporting
- > Stadium design and operations > Implementing renewable energy installations
- Stadium design and operations > Using energy-efficient lighting and HVAC systems
- Stadium design and operations > Using smart building technologies
- Stadium design and operations > Using sustainable building materials and designs
- > Staff travel > Use of virtual meetings instead of travel when possible
- > Supply chain > Collaborating with suppliers to reduce emissions
- Supply chain > Procurement policies that prioritize sustainability
- Supply chain > Sustainable supplier selection and management
- > Supply chain transport > Collaborating with logistics providers
- Supply chain transport > Transport optimization
- > Supply chain transport > Using low-carbon fuels and modes of transportation
- Waste reduction > Composting and food waste reduction programs
- ➤ Waste reduction > Recycling programs
- Waste reduction > Reduction in single-use plastics and packaging
- > Waste reduction > Waste audits and reduction plans
- ➤ Water-efficient operations > Water audits and reduction plans
- ➤ Water-efficient operations > Water-efficient equipment and fixtures
- ➤ Water-efficient operations > Water-efficient landscaping
- > None of the above

22. Compared to 2021, your emissions reduced or increased?

- > Reduced
- Increased
- > Remained the same
- We didn't measure our 2021 emissions
- 23. Reduced by how much percent?
- 24. Increased by how much percent?
- 25. Please, describe actions taken to reduce your emissions in 2022 with the correspondent impact in %.

2022 Emissions

- 26. Which standard, protocol, or methodology did you use to calculate emissions?
 - ➤ GHG Protocol
 - > Other
 - ➤ I have not measured my emissions in 2022
- 27. Which reporting boundary is being used to report the climate-related effects on your business? Please choose the appropriate option.



- > Financial Control
- > Operation Control
- ➤ Equity Share
- ➤ Other
- 28. Is your 2022 emissions data third party verified?
 - > Yes
 - ➤ No
- 29. Sources of scopes 1, 2, and 3 INCLUDED in your report

GHG Protocol Scope 3 categories alignment

Staff travel: Business Travel (Category 6); Athletes travel: Business Travel (Category 6); Fans travel: Business Travel (Category 6); Waste disposal: Waste Generated in Operations (Category 5); Material use: Purchased Goods and Services (Category 1), Processing of Sold Products (Category 10), Use of Sold Products (Category 11), and/or End-of-Life Treatment of Sold Products (Category 12); Investments: Investments (Category 15); Shipment of goods over land, by sea, or by air through a third-party company: Upstream Transportation and Distribution (Category 4) and/or Downstream Transportation and Distribution (Category 9); Sponsorship and advertising (events, promotions, and marketing campaigns): Purchased Goods and Services (Category 1); Venue construction and operation: Capital Goods (Category 2), Upstream Leased Assets (Category 8), and/or Downstream Leased Assets (Category 13); Merchandise and equipment production: Purchased Goods and Services (Category 1), and/or Processing of Sold Products (Category 10)

- ➤ Scope 1
- ➤ Scope 2
- > Scope 3: Staff travel
- Scope 3: Athletes travel
- > Scope 3: Fans travel
- Scope 3: Waste disposal
- > Scope 3: Material use
- > Scope 3: Investments
- ➤ Scope 3: Shipment of goods over land, by sea or by air through a third-party company
- > Scope 3: Sponsorship and advertising (events, promotions, and marketing campaigns)
- Scope 3: Venue construction and operation
- Scope 3: Merchandise and equipment production
- ➤ Other Scope 3 emissions
- ➤ I have not measured my emissions in 2022
- 30. Sources of scopes 1, 2, and 3, RELEVANT for your organization (part of your organization boundary), but EXCLUDED from the 2022 report
 - ➤ Scope 1
 - ➤ Scope 2
 - ➤ Scope 3: Staff travel
 - Scope 3: Athletes travel



- > Scope 3: Fans travel
- > Scope 3: Waste disposal
- Scope 3: Material use
- > Scope 3: Investments
- ➤ Scope 3: Shipment of goods over land, by sea or by air through a third-party company
- ➤ Scope 3: Sponsorship and advertising (events, promotions, and marketing campaigns)
- Scope 3: Venue construction and operation
- Scope 3: Merchandise and equipment production
- Other Scope 3 emissions
- No relevant sources excluded
- 31. Scope 1 emissions (metric tons CO2e) in 2022
- 32. Scope 2 emissions (metric tons CO2e) in 2022
- 33. Scope 3 emissions (metric tons CO2e) in 2022

Contributing beyond your own territory / value chain

- 34. Please choose the correct statement regarding your contributions to mitigation projects to determine your alignment with the 2030 Sports for Climate Action targets.
 - > We use carbon credits beyond my value chain mitigation and do not account them as part of our reduction efforts.
 - Our climate strategy accounts for carbon credits as part of our reduction efforts.
 - > We don't contribute beyond your own territory / value chain
- 35. Please choose below the type of projects you supported financially in 2022.
 - > Renewable energy infrastructure development
 - > Afforestation and reforestation projects
 - Wetland restoration and conservation projects
 - > Coastal and marine protection projects
 - Sustainable agriculture and land use projects
 - > Carbon capture and storage projects
 - Climate change adaptation funds
 - ➤ I did not support financially any projects in 2022
- 36. In case you purchased high-quality carbon credits in 2022, please inform below the amount in metric tons CO2e

Engagement and education

- 37. How did you engage with your stakeholders in 2022?
 - ➤ Changed procurement policy or purchasing of goods/services to include climate/sustainability requirements
 - > Included climate requirements when evaluating new sponsorships
 - Conducted surveys with fans to define priorities for our climate strategy
 - > Engaged in formal conversations with local authorities/policy makers to discuss and align on climate targets



- ➤ Engaged in formal conversations with transport providers (where relevant) to be joined up with efforts
- > Implemented concrete projects to activate local communities/fan base
- Did not implement any engagement actions in 2022
- Organized discussions/workshops/exchange forums with our members
- 38. Which actions did your organization take in 2022 to educate its stakeholder?
 - ➤ Implemented education programs for staff on how to align with our sustainability/environment/climate strategy
 - ➤ Implemented education programs for athletes and coaches on how to speak publicly about sustainability/environment/climate issues
 - ➤ Implemented concrete projects to educate local communities/fan base in sustainability/climate
 - > Implemented concrete projects to educate the next generation of athletes in sustainability/climate
 - Did not implement any educational actions in 2022
- 39. Please, describe your selected actions on the previous questions. Please use the structure: problem, solution, results, learned lessons, KPIs used to measure success

Statement of assurance

- 40. By submitting this report, I confirm that the data contained herein for our organization is to the best of our knowledge an accurate representation of our climate change impact and mitigation efforts. I also acknowledge and agree that the Sports for Climate Action Framework will publicly disclose this data on the Global Climate Action Platform in accordance with the Framework's disclosure policy.
- 41. Signature (Full name and Job Title)