



Global Sustainability Benchmark in Sports

Report 2023







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WELCOME

GSBS Report 2023

"The development of sustainability in sports continues and the Global Sustainability Benchmark in Sports will be at the heart of it - we are working on it every day."

Sustainability in sports in 2023 has been a very dynamic topic, with many developments.

Providing the organisations and its stakeholders with unbiased and purely data-based performance evaluations remains our aim and duty. Therefore we have worked very hard over the course of the year to further develop existing and building new relationships.

While not all organisations report directly to us yet, many have signalled and promised their participation for 2024.

We have witnessed a great deal of interest in our work and are pleased that the GSBS 2022 report has been downloaded from 83 countries around the world. Consequently it is fitting that the number of stakeholders with a professional interest has increased significantly.

Some of the largest and most influential sponsors, investors and financial service providers are already using our GSBS Ratings as an additional analytical tool for decision-making and risk mitigation.

We are positive and look forward to continuing to document the development of the industry and making our contribution to a fairer and more sustainable future.

I hope you will enjoy reading the report and invite you to contact me directly for a possible co-operation or if you have any questions.


I am already looking forward to the 2024 reporting cycle.



Christian Hartmann

Chief Executive Officer

"A sustainability rating from a highly specialised and independent rating agency, unbiased, purely data-based and free of charge - that sounds like a "no brainer" and too good to be true."

A person in dark clothing is running up a large, curved wooden ramp that dominates the lower half of the image. The ramp has a visible wood grain and is set against a plain, light-colored background.

It's GSBS!

The Global Sustainability Benchmark in Sports

Who we are

The Global Sustainability Benchmark in Sports (GSBS) is an independent non-profit-organisation, which analyses and rates the sustainability performance of professional sports organisations - unbiased, science-driven & data-based.

What we do

The GSBS has developed the GSBS Reporting Framework based on international standards and performance indicators - covering up to 1.700 data points.

We encourage professional organisations from around the globe, no matter which discipline, to collect, understand and disclose sustainability data. Furthermore, we invite them to submit data to us in four categories: Corporate, Environmental, Social, & Governance.

We publish the corresponding industry finding and individual GSBS Ratings on an annual basis, in order to document the performance progress of the industry, as well as by organisation.

Why we do it

Driven by our passion and love for sports, our ultimate goal is to achieve a better and more sustainable future for all, and to protect the needs of future generations.

Free of charge

The participation and annual GSBS Rating is free of charge for the organisations and not limited to the organisations invited. We welcome new organisations and appreciate the increasing number of organisations approaching us directly.

The GSBS Reporting Framework was created based on a mix of **internationally recognised standards** and best-in-class reports from different industries - **tailored to the needs** of the professional sports industry. It is subject to constant monitoring and is regularly adjusted and updated.

With the aim and self-conception to cover the **full spectrum of sustainability** in modern management, the GSBS Reporting Framework spreads over four pillars.

Corporate

- Financial performance
- Investment behavior
- Organisational structure
- Sustainability approach
- Sponsorship structure
- Strategies & policies
- Materiality & impact
- Risk management
- Value creation
- Fines & penalties
- Sustainability department
- etc.

Environmental

- Emissions
- Business & commuter travel
- Fan & spectator travel
- Air, light, noise pollution
- Carbon offsetting
- Energy, water, paper consumption
- Litgning
- Waste generation
- Intensities
- Facility management
- Ground care
- Food & nutrition
- Climate change
- Biodiversity
- Supply chain
- etc.

Social

- Employee numbers
- Gender
- Age
- Diversity
- Management structure
- Employment types
- Employee turnover
- Employee development
- Professional athletes
- Remuneration
- Human rights & social oppression
- Health & safety
- Social impact
- Social megatrends
- Supply chain
- etc.

Governance

- Board
- Structure
- Composition
- Diversity
- Policies & incentive pay
- Ethics, anti-corruption, & transparency
- Measurements & processes
- Stakeholder management
- Memberships
- External assurance
- Economic impact
- Foundation & charitable activities
- etc.

> 1,700
Total data points
(depending on availability)

27 Main topics

109 Topics

129 Sub topics

26 Sub sub topics

In the constant process of encouraging the organisations to collect data, the **data completeness** affects the rating result for the majority of factors with 30 %, while the **data performance** accounts for 70 %.

The GSBS Ratings and therefore the corresponding GSBS Awards are **purely data-based**, without the influence of a jury or any other decision-making process.

Sustainability disclosure in the professional sport industry remains in an **early phase** of its development. GSBS has made it one of its central tasks to continue to positively influence and promote this development.

2023 GSBS Reporting Cycle

The GSBS constantly rates a selected group of most popular and influential organisations - selected based on revenue, social media followers and/or (sustainability) reputation. Where organisations of this group did not submit any information, they were rated by us based on publicly available data.

In the build up to the 2023 reporting cycle, the GSBS has actively invited nearly **500 organisations** from all continents.

The corresponding response rate has been very high and led to a great deal of active exchange, calls, and negotiations with a broad range of organisations.

While not all organisations felt ready yet, to be independently rated based on their actual data and performance, we are very happy and excited that we've been able to grow the **number of rated organisations** to 55.

After careful consideration, we have not grown the number of organisations rated on their publicly available data during this period. We aim to do so again in 2024.

Data availability and disclosure

We are pleased to see that a growing number of organisations are genuinely pushing to enhance their sustainability performance, with improving the GSBS Rating providing motivation for a growing number of them.

Wide parts of the industry are clearly in motion, but still, apart from **pace, transparency and data** remain the biggest challenges til date.

While the number of organisations that publish sustainability reports or similar is **growing**, taking the sheer number of professional sports organisations into account they **remain outnumbered**.

500

Organisations
invited from
around the
world

The GSBS Reporting Cycle 2023 evaluates the performance and data from the period 2021/22 (or 2022).



Most previously top performing organisations are not slowing down, the opposite is the case.

Sportive and sustainable ambitions are matching nowadays more often.



We witnessed a higher performance density among the top-performers than ever before.



While the GSBS Reporting Framework has been very comprehensive from the beginning, we added three main sections:

- Facility management
- Fan & spectator travel
- Ground care



According to the strategic plan, the "performance/completeness" weighting ratio has been adapted to 70/30.

The weighting of "completeness" will continued to be reduced by "5" on an annual basis - in 2024 to "75/25".

*please reach out to us directly, for more information

55

Organisations rated

31%

Actively provided
corresponding data

69%


Rated on publicly
available data

Organisations from 9 countries have been rated:

- Estonia
- France
- Germany
- Italy
- Portugal
- Spain
- Switzerland
- United Kingdom
- USA

Composition of organisations 2023

Type of organisations

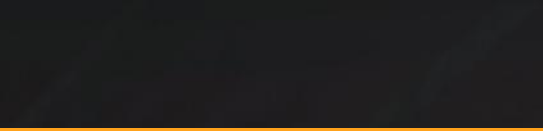


29%

Association/
League/
Competition

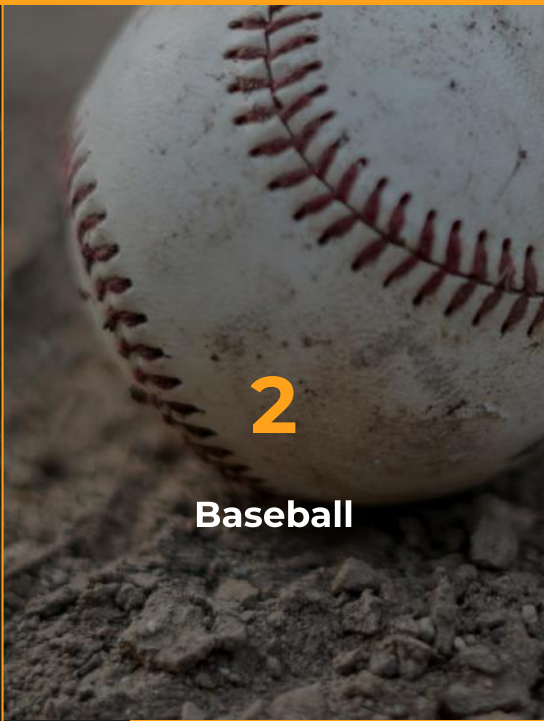
71%

Club/
Franchise/
Team



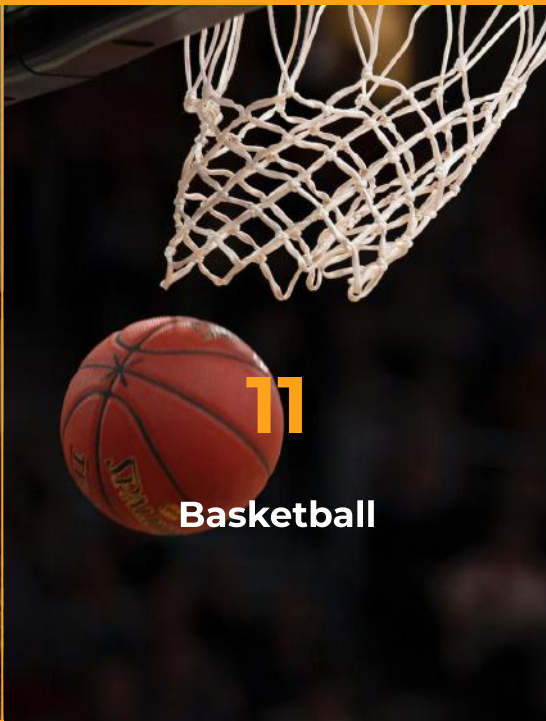

4

American Football



2

Baseball



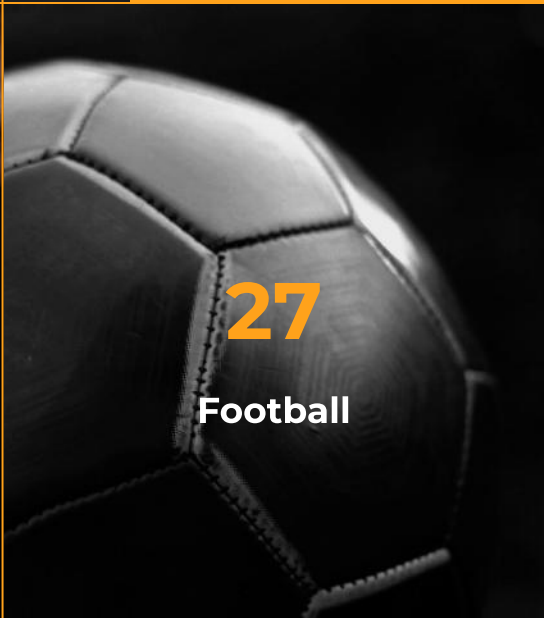
11

Basketball



2

Contact Sports



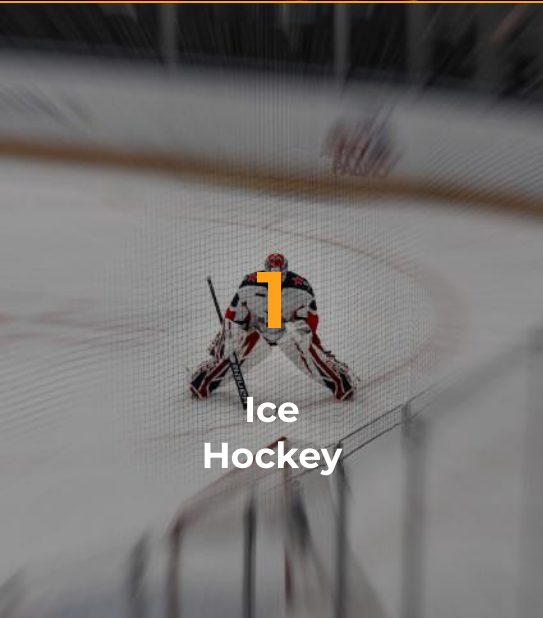
27

Football



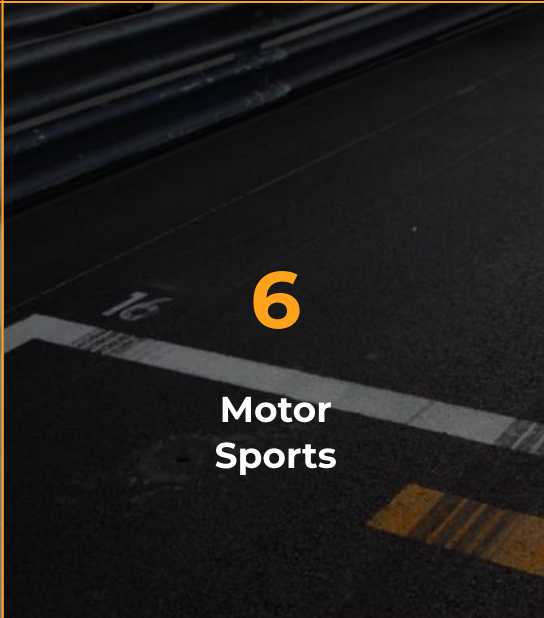
1

Handball



1

Ice Hockey



6

Motor Sports



1

Tennis

CORPORATE

Business



We are pleased to note that the average performance of companies and the availability of data continue to improve.

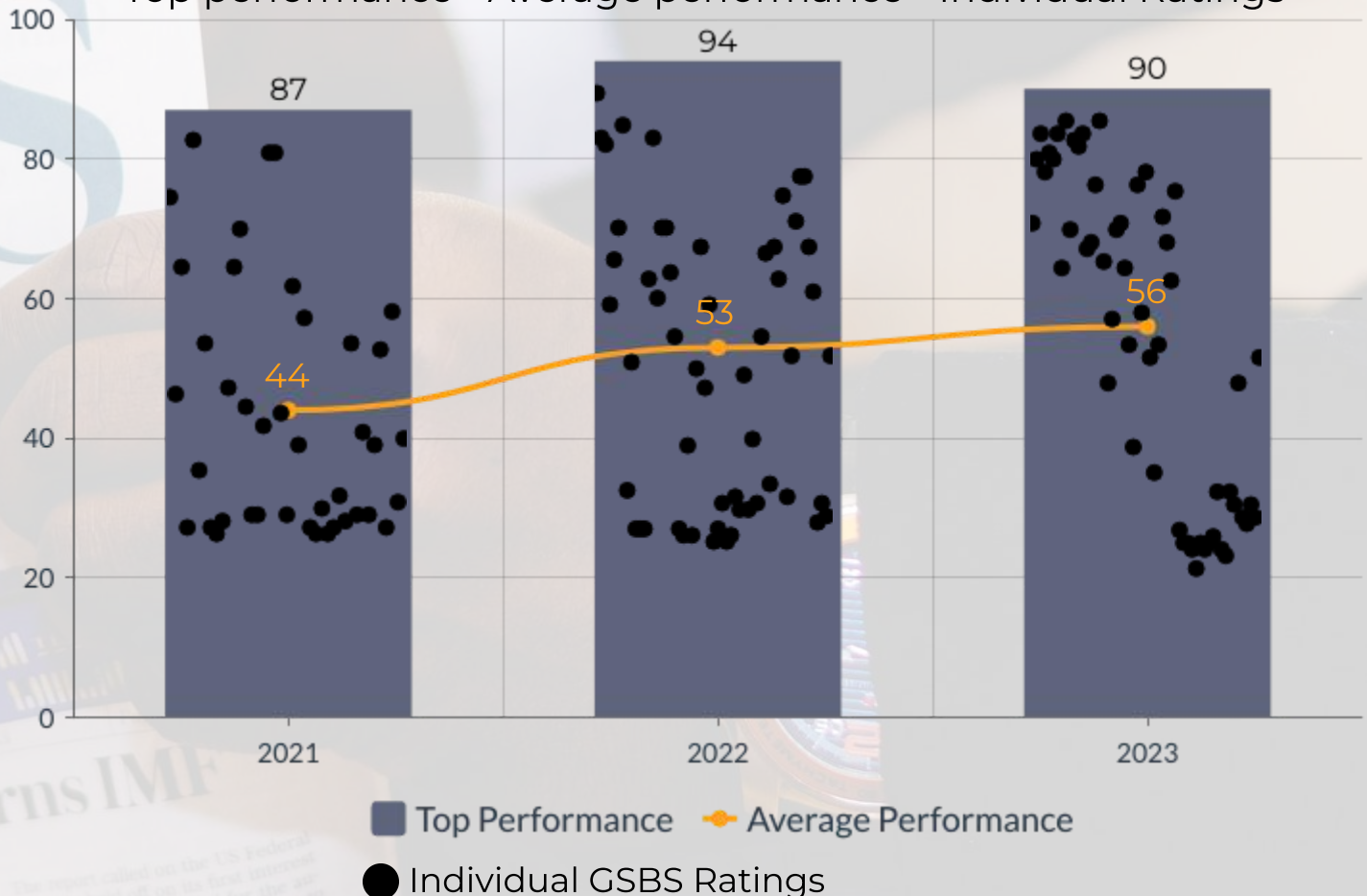
It is in the nature of things that key performance indicators, like the financial performance, are subject to natural variations. This has a significant influence on performance. The effects of the Covid pandemic are particularly visible, not least in sport with its dependence on live spectators. The GSBS has taken appropriate measures to level these effects, where possible.

The organisations continue to improve their internal set-up by expanding their existing or creating new dedicated sustainability departments.

Another impact that we expect to continue to grow is the strong influence of stakeholders such as sponsors, investors, lenders and insurance companies who have an increased interest in performance. Sustainability can pose a significant reputational risk, particularly in sponsorship, while at the same time increasing weather extremes such as floods or droughts pose new challenges for insurers that also affect the sports industry.

Corporate Performance


Top performance - Average performance - Individual Ratings




Finances, investments & beyond



* When a company's shareholder equity ratio approaches 100%, it means that the company has financed all of its assets with equity capital instead of taking on debt.

 14 organisations have improved their shareholder equity / total assets ratio

 34 organisations have published or provided financial data

 15% of the organisations have an ESG investment policy in place

 31% are actively investing in sustainable investments



35% have a sustainability committee



25% conduct stakeholder mapping



58% have a sustainability strategy



40% have conducted materiality analysis



33% have conducted impact analysis



40% cover sustainability topics in contracts



38% analyse their sustainability risks



20% conduct positive / negative screening



33% have employees with sustainability education / training



65% are using some kind of consulting or external advice for sustainability topics, reporting, etc



58% have a dedicate sustainability department



3.7 Average number of dedicated employees

*where data available

Sponsoring

Average number of sponsors

20

111

Sponsors from potentially unsustainable industries

50

Highest number of sponsors per organisation

1

Tobacco industry sponsor

The meaning of sustainability in sponsoring is growing, we expect sustainability **data availability to be mandatory**.

During conversations with the organisations and sponsors, we witnessed a clear shift and change of mind, towards more **purpose driven sponsorship** - on both sides.

Sustainability in general has become a higher priority, driven by the growing understanding of the issue, but above all due to the fact that non-compliance has far-reaching consequences and represents a considerable **reputational risk** factor, among other things.

Sustainability has become a key indicator in the **decision making and risk mitigation** process for sponsorship deals - the GSBS Rating serves as a valuable tool for this analysis.

Case study

Stakeholder perspective on sustainability

submitted by SPORTFIVE



STIEBEL ELTRON

Powered by

SPORTFIVE

Sustainability - a strategic advantage in Sponsoring, by **SPORTFIVE**

Sport has the potential to activate a global shift towards sustainability by inspiring millions of people to adopt social and environmental responsible practices and take meaningful action towards sustainable development. A well-defined sustainability strategy can therefore provide a strategic advantage in the world of sports sponsorship.

A clear positioning and a focused approach to sustainability initiatives contribute to the development of a brand and create opportunities for rights-holders.

New collaborative approaches in sponsorship therefore can be developed from a common strategic focus on sustainable development goals. Sustainability positioning opens new industries, providing unique opportunities for collaboration and sponsorship.

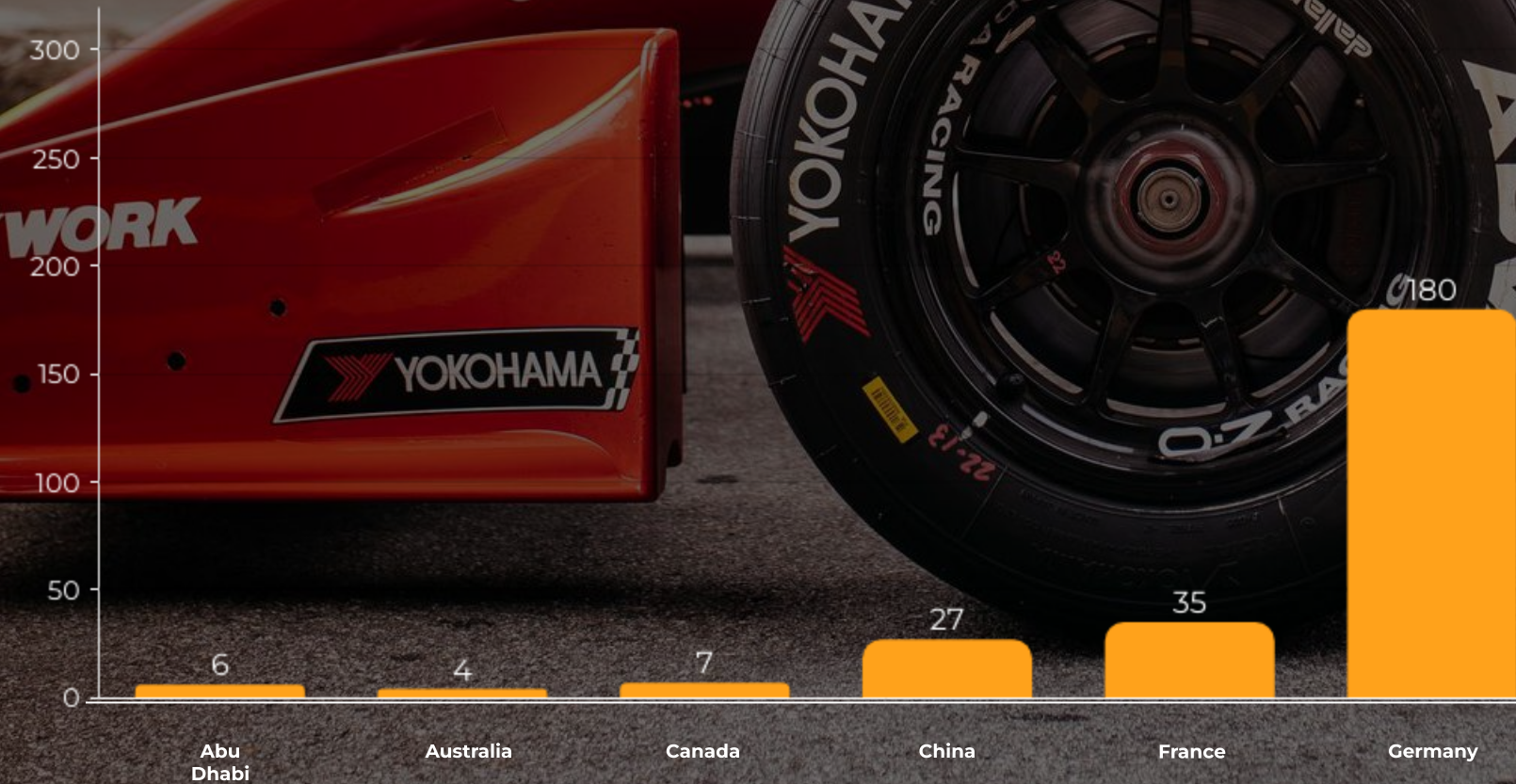
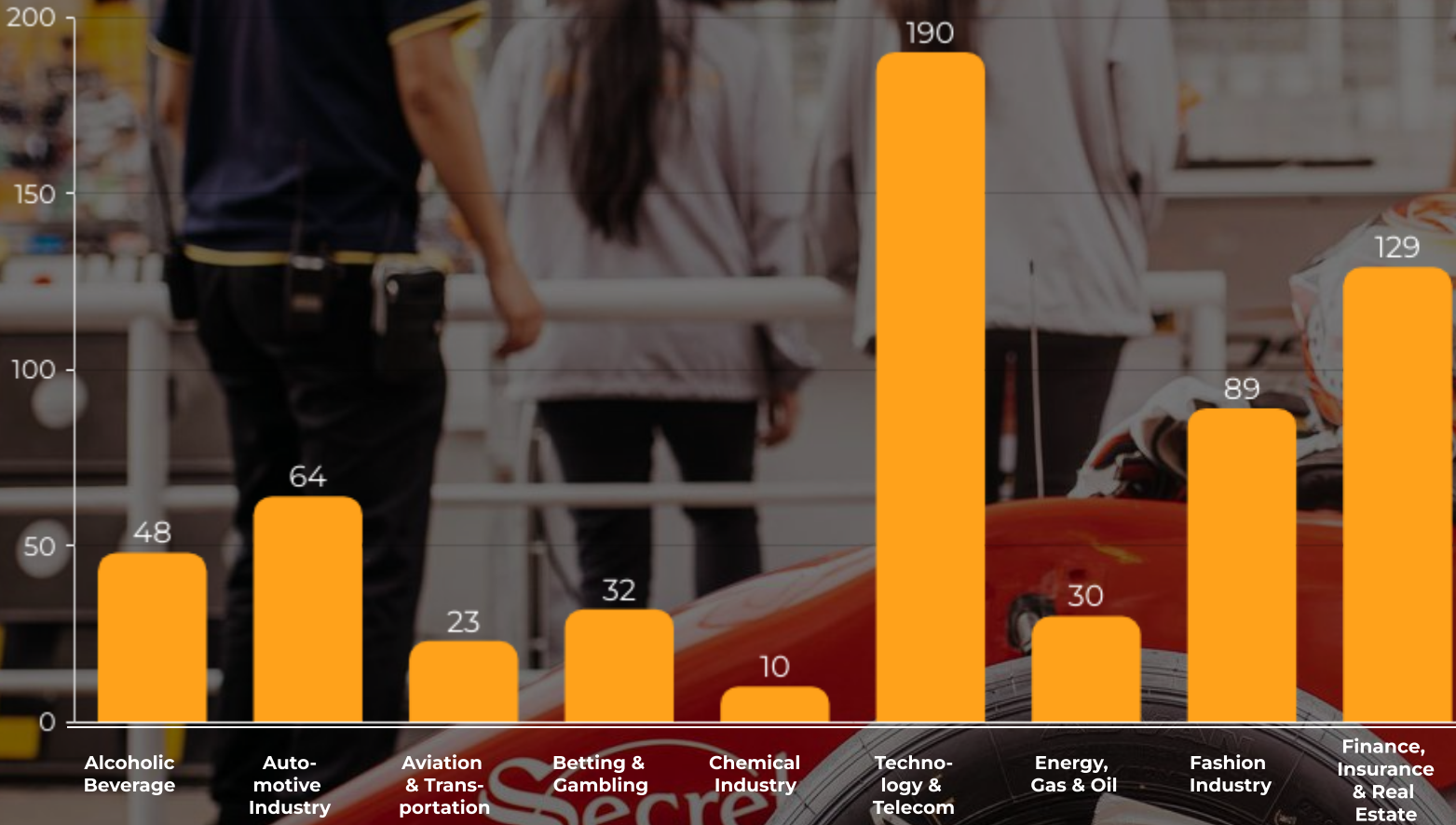
What first might appear as an additional investment today can also lead to exclusive access to sponsors who increasingly value sustainable practices. Those who pioneer in this realm set exemplary standards. Sustainability is becoming a fundamental requirement for sponsors when selecting platforms to partner with, and those who hesitate risk falling behind.

Crucial communication platforms that inspire positive narratives in society include sports. To achieve this, rights-holders must establish and maintain credibility.

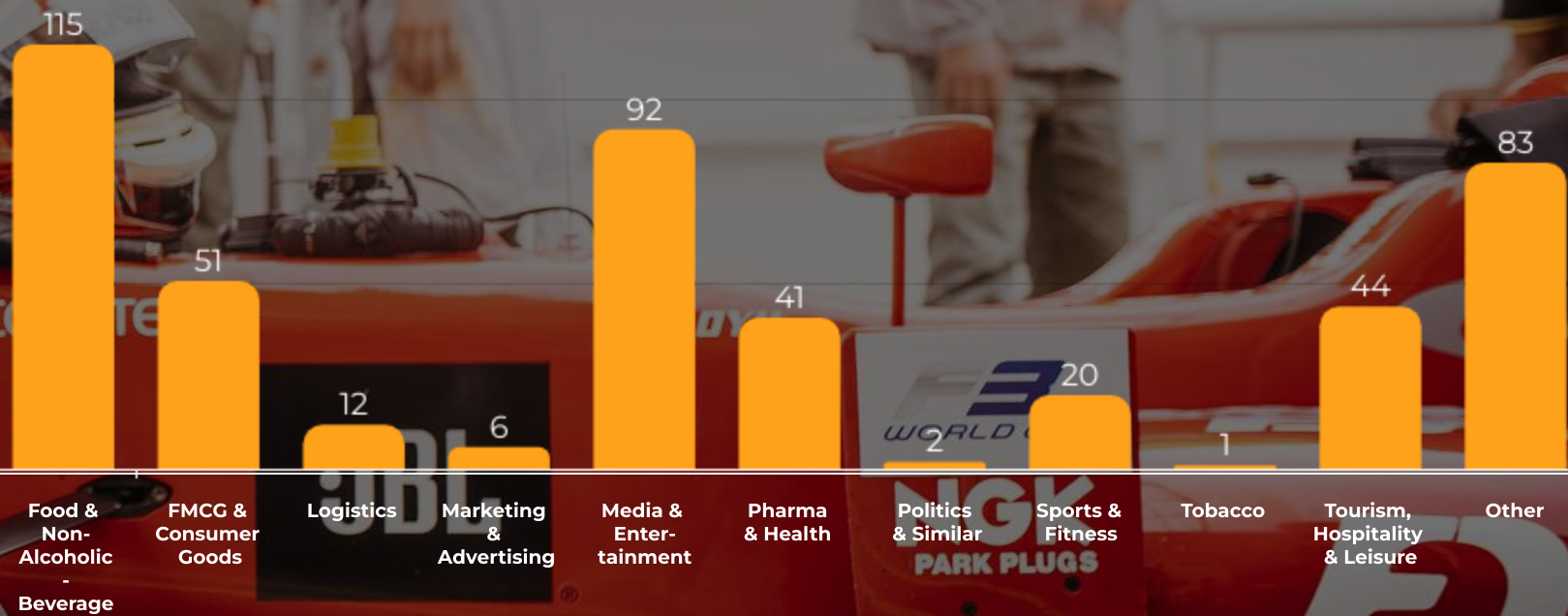
Meanwhile, sponsors are actively seeking opportunities to extend their reach, drive trans-formative change and collaboratively craft engaging stories.

An illustration of this collaboration can be seen in the partnership between **Stiebel Eltron** and **Borussia Dortmund** (BVB), facilitated by **SPORTFIVE**. An overarching aim of the partnership is to contribute to the decarbonisation of the club's infrastructure. The first concrete measures have already been taken with outdated fossil burners replaced with state-of-the-art heat pump technology at the BVB Evonik Football Academy. This initiative demonstrates the power of sustainability strategies in action, pursuing a concrete goal and creating a mutually beneficial scenario for both the sports club and its sponsors.

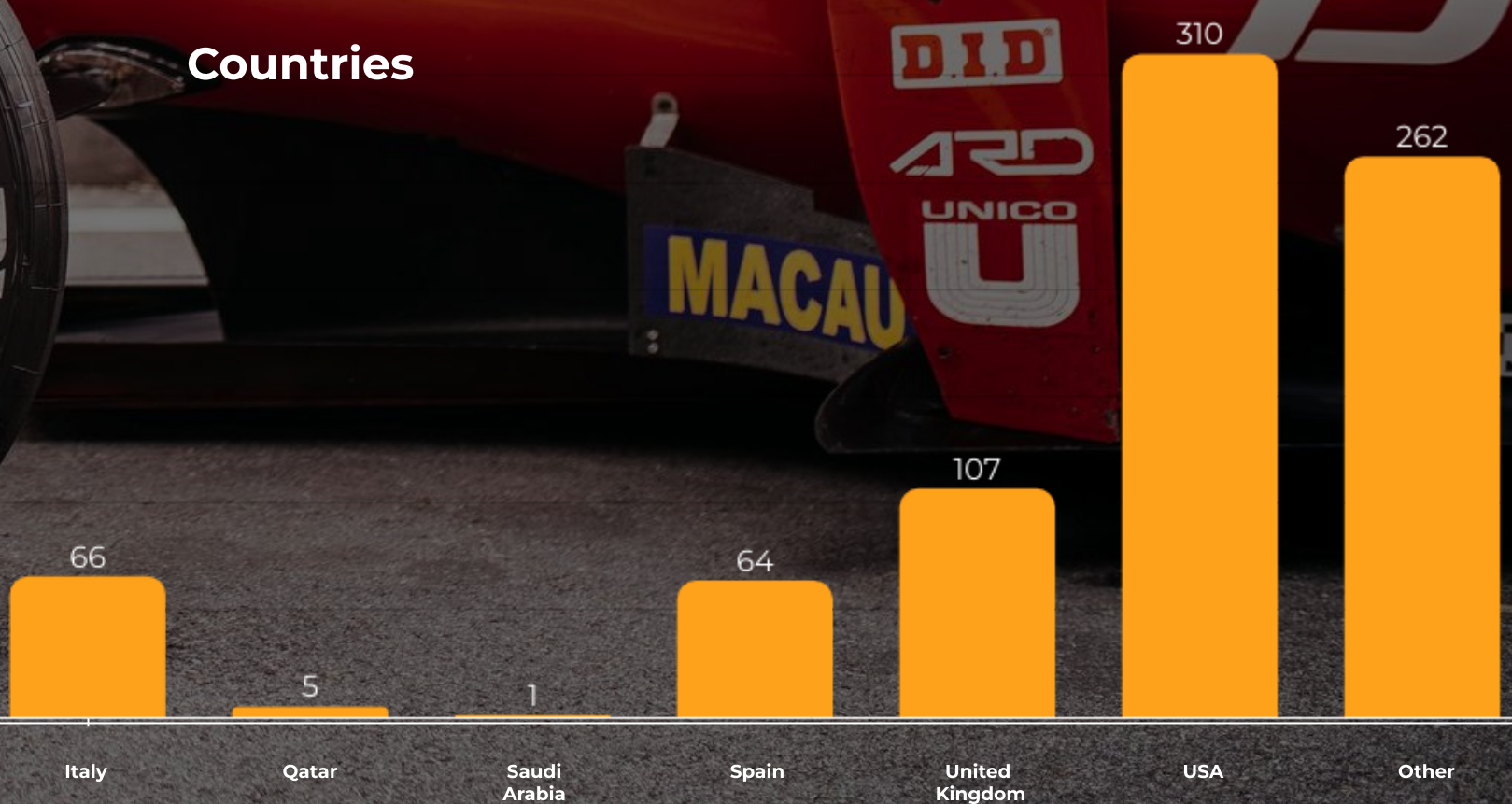
Sponsoring



Industries



Countries



Case study

Sustainability in stadium management

submitted by KPMG & Johan Crujff Arena

KPMG

**JOHAN CRUIJFF
ARENA**

Sustainable stadium management and becoming Net Positive – a KPMG & Johan Crujff Arena collaboration

KPMG in the Netherlands, a renowned leader in Sustainability services boasting over 35 years of expertise, has established a longstanding collaboration with the Johan Crujff Arena (JCA), a world renowned sports and events venue in Amsterdam. The JCA has always been a socially committed, sustainable stadium and is fully committed to achieving net positive operations by 2030, which means giving more to the world than it takes from it. Learn more about this ambition: Johan Crujff Arena | Net Positive by 2030.

The collaboration with KPMG has been instrumental in defining the parameters of what "Net Positive" means across Environmental, Social, and Governance aspects. Noteworthy environmental measures include that, for example, JCA teamed up with a variety of partners to develop already back in 2019 Europe's largest energy storage system in a commercial building for the purposes of storing sustainably generated electricity.

A sustainable partnership from the start

KPMG and JCA started collaborating in 2015 on the stadium's data management and innovation ecosystem. Via the "Reimagine Football" open innovation challenges this partnership already sourced sustainable start-up solutions for fan experiences, mobility management and waste reduction. This, for example, resulted in an on-site biodigester that turns waste into energy.

The collaborative vision to achieve by 2030 its Net Positive status fits JCA's aspiration to lead in the sustainability domain, and coincides with preparations to comply with European Sustainability regulations, specifically the Corporate Sustainability Reporting Directive (CSRD). To remain a frontrunner, JCA already conducted a comprehensive Materiality Assessment to understand which ESG topics matter most and where to focus going forward, to then embed this further in its Net Positive journey.

JCA's ambitious roadmap towards achieving Net Positivity involves strategic initiatives undertaken in conjunction with KPMG and many other partners. Examples include:

- Installation of LED lights for grass growth in stadiums;
- Enhancements in cup circularity and minimizing waste;
- Social initiatives like bolstering public safety for fans;
- Creating an operational mobility center to minimize traffic impact, and;
- Developing a shared employership initiative providing job opportunities and training for disadvantaged communities.

Let our journey inspire you!

Gain insights from our experiences to initiate your Net Positive journey, including the strategic steps we've taken and the inspiring projects and partnerships we're currently engaged in. Discover how to bring your ambitions to life and make a meaningful impact through carefully planned projects.

KPMG and JCA also provide guidance on the initial steps to achieve CSRD compliance. This includes expert knowledge and support in double materiality assessment processes and how to further embed this into the organization, processes, systems and workforce.

For more information, please contact Mart Beune, KPMG Sustainability

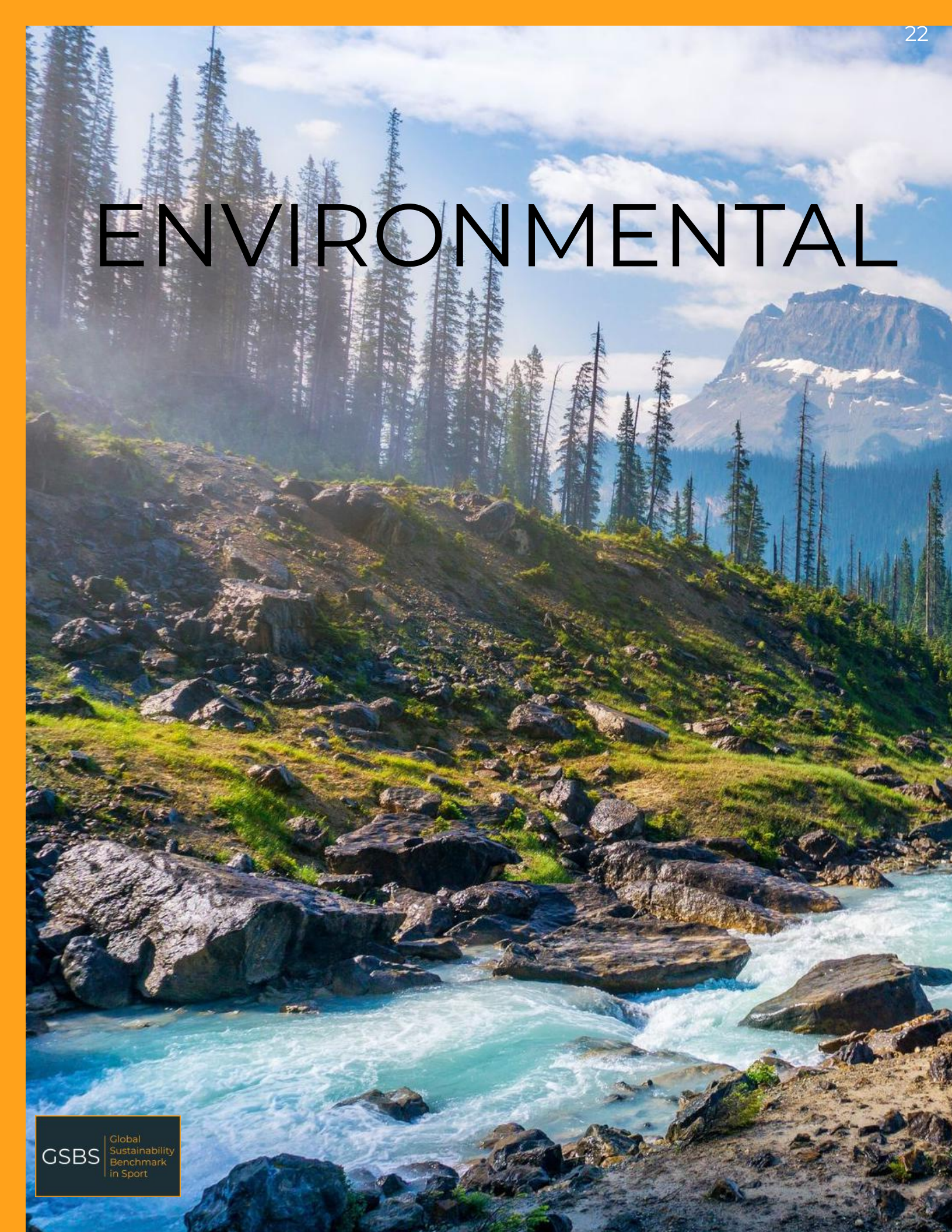
The 17 Sustainable Development Goals



8 SDGs
addressed on average

28/55
organisations address
actively the SDGs

ENVIRONMENTAL

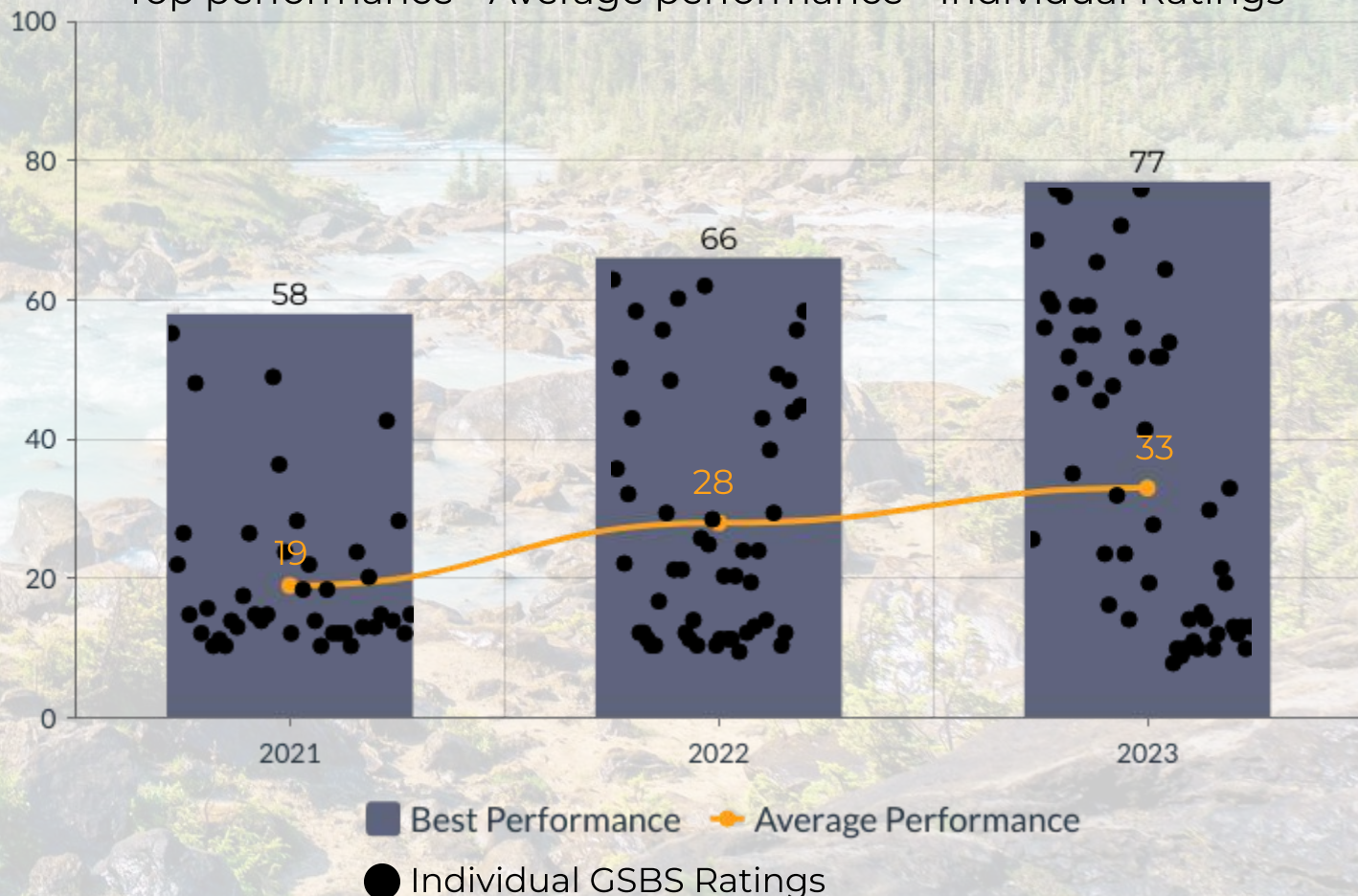


Overall, environmental performance remains the weakest area of sustainability within the professional sports industry.

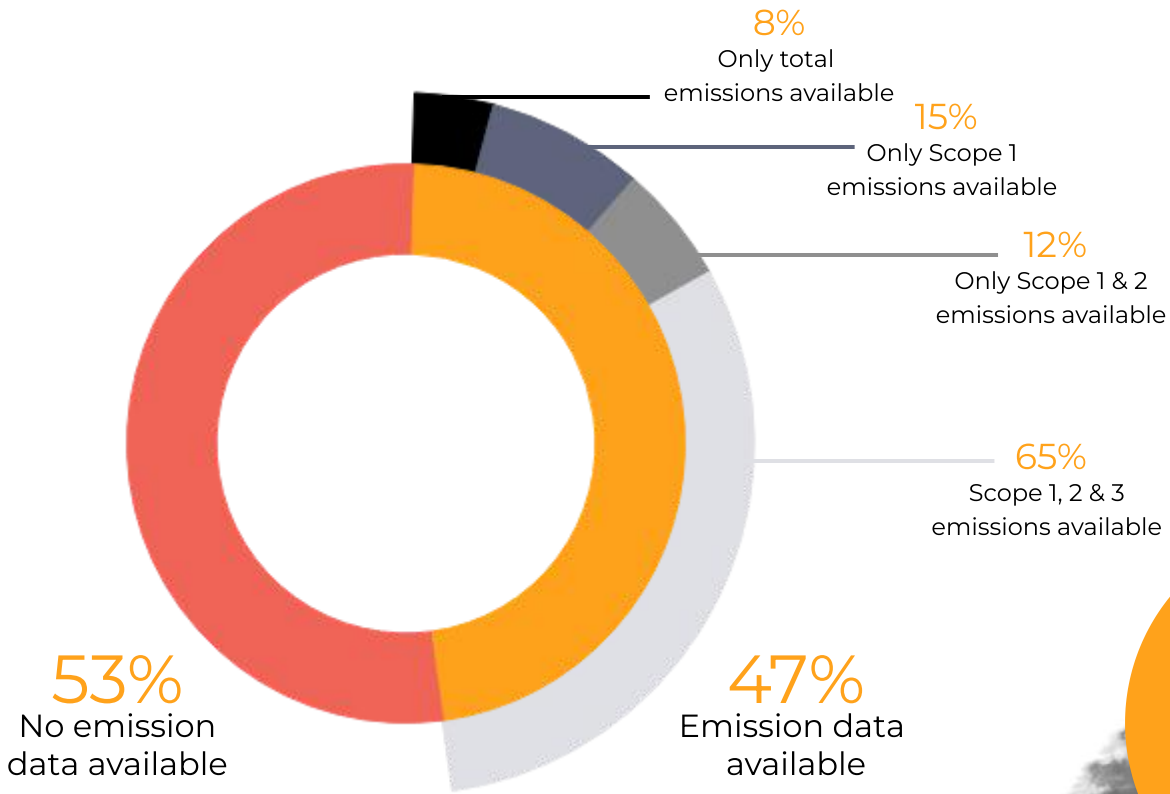
Average performance is constantly improving and the organisations continue pushing their own boundaries. The data situation is improving and, for example, the number of organisations having scope 1,2, & 3 of their GHG emissions available, is progressing. Still, more than half of the organisations do not have emission data (publicly) available and there is still a long way to go. There is a significant gap, particularly in environmental performance, between the organisations with good performance and those that have even more room for improvement. It is to be hoped that the improvement in data will soon lead to a further improvement in data development and therefore actual performance. Despite an increase in pledges and strong communication of long-term goals, a large number of key indicators are actually moving in the "wrong" direction. GHG emissions, energy consumption, waste generation, all are on the rise at the majority of organisations.

Environmental Performance

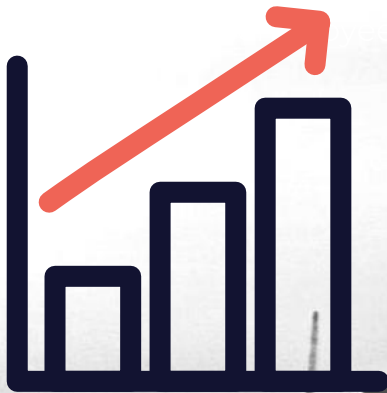
Top performance - Average performance - Individual Ratings



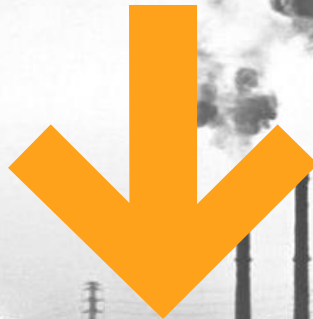
Emissions



18% of the organisations have business travel data available



71% Emissions trend increasing



59% GHG intensity - Emissions in relation to **annual revenue** decreasing



62% GHG intensity - Emissions in relation to **number of employees** increasing

29%
of the organisations have spectator travel measurements in place

13%
of the organisations have commuter travel data available

46%
of the organisations are actively encouraging spectators to use sustainable transportation

Greenhouse gas emission offsetting

27 organisations mention offsetting of unavoidable emissions, or have corresponding data available

2 organisations are offsetting 100 % of GHG emissions

On average, 75% of an organisation's total greenhouse gas emissions are being offset - by organisations that provide data to the GSBS.



56%
Business travel intensity - distance traveled in relation to **annual revenue** decreasing



60%
Business travel intensity - distance traveled in relation to **number of employees** increasing



Case study

Emission transparency in sustainability management

submitted by VfL Wolfsburg



CO2 transparency in the VfL online shop and point of sale Catering at VfL Wolfsburg

What are the CO2 emissions of a fan scarf? What emits less CO2 during production: a T-shirt made from recycled polyester or one made from 100% cotton?

Since the beginning of 2022, Wolves fans and customers of the VfL online fan shop get detailed CO2 information on the merchandising articles. This is made possible by a plug-in from the Hamburg-based climate tech start-up Yook. Via a digital interface, Yook's software is linked to VfL's online shop and always provides up-to-date figures on the CO2 footprint of selected products and the journey to the respective venues.

The start-up has developed a self-learning algorithm that intelligently links product, market and CO2 data with each other and automatically determines and visualises the CO2 footprint of an order based on scientific principles. Based on a life cycle assessment analysis of the products, the CO2 data for procurement of materials and production as well as transport and packaging are determined and displayed transparently on the interface of the VfL online shop. The more precise the data is stored by VfL Wolfsburg, the more accurate the CO2 calculation. In cases where no data is stored, assumptions are made.

The aim of integrating the plug-in is, on the one hand, to increase the company's own data accuracy and thus simplify purchasing decisions to improve the carbon footprint. As a Race to Zero partner of the United Nations, VfL Wolfsburg has set itself the medium-term climate target of reducing around 37 per cent of its CO2 emissions by 2025 compared to 2017 and around 55 per cent by 2030. By determining CO2 values and improving the accuracy of the data, shoppers can buy products with a better carbon footprint.

In addition, the CO2 transparency in the online store serves to sensitize the VfL fan community to climate change at the touchpoints of the fan journey. Users learn more about the climate impact of their own purchasing decisions and, in the best-case scenario, opt for a sustainable merchandising product.

Since November 2023, CO2 transparency has also been available for the public catering area in the Volkswagen Arena. Together with Klimato, another start-up that specializes in determining CO2 data in the food sector, all dishes at the kiosks are marked with a CO2 label. A distinction is made between "low" (up to 0.5 kg/CO2e), "medium" (0.6-1.5 kg/CO2e) and "high" (over 1.6 kg/CO2e), again with the aim of improving CO2 data management internally and raising awareness among the VfL Wolfsburg fan community externally.

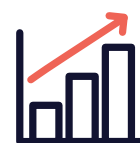
Energy



27% of the organisations have own renewable energy systems in place



44% of the organisations have energy data available



64% energy consumption trend increasing



54% purchase renewable energy



54% Energy intensity - energy consumption in relation to **annual revenue** decreasing



54% Energy intensity - energy consumption in relation to **employee numbers** increasing

Sustainable management against the impact of the climate crisis on water, by Atlético de Madrid

Water is an essential natural resource for human life and fundamental in our activity.

Aware of the serious impact that climate change is having on water and committed to its protection, at Club Atlético de Madrid we have developed the first Sustainable Water Management Plan, whose levers of action are:



Sustainable water management plan



- **Management.** The Cívitas Metropolitano stadium has a water management program with a large number of water meters synchronized with a remote management system, which provides real-time information on consumption and detects water leaks almost instantly.
- **Reuse.** Thanks to the design of the stadium's roof, rainwater is channelled to two outdoor tanks, with a capacity of 462 m³ of water, which are used in the pitch irrigation system, allowing significant savings in public water supply. The drainage pipe network system installed under the playing field also collects rainwater and wastewater from irrigation in another tank with a capacity of 225 m³, which allows reusing nutrients from the turf and reducing the use of fertilizers and water.
- **Efficiency.** An updated inventory of highly efficient water-consuming equipment is available. The playing field, thanks to humidity sensors, is only irrigated when the humidity drops below 20%. New irrigation programs based on meteorological data have been installed.
- **Maintenance.** In addition to a periodic review of all equipment, before each match, a preventive review is performed and deficiencies are corrected in-situ, avoiding inadequate consumption during matches.
- **Minimizing impact.** In the cleaning and treatment processes of the facilities, environmentally friendly products are used to minimize the environmental impact.

In this context of climate emergency in which we find ourselves, we face great challenges in the soccer industry. Watercare is, undoubtedly, one of the most important.

Case study

Modern water management

submitted by Atlético de Madrid



Water

24%
of the
organisations
have water
consumption
data available



50%
Water
consumption
decreasing/
increasing



67%
Water intensity -
water consumption in
relation to annual
revenue decreasing



64%
Water intensity -
water consumption
in relation to
employee numbers
decreasing

Waste

20%
of the
organisations
have waste
generation data
available



73%
increasing trend in
waste creation

Paper

11%
of the
organisations
have paper
consumption
data available

Building management

62%

of the organisations have a
Sensor-controlled building
management system in place

Ground care



15 reported water recycling systems in place



13 organisations reported the use of organic
fertiliser



10 organisations reported the use of non-
combustion technology for machinery



55% of the organisations have plant based / low carbon food alternatives available



7% of the organisations actively addressing sugar and salt reduction in provided food



49% of the organisations have defined and outlined their impact on climate change



55% of the organisations have a strategy in place to reduce their climate related impact



31% of the organisations expect climate related impact on their core business activities in the future



27% of the organisations address the topic of biodiversity actively



45% of the organisations actively manage, measure and control their supply chain regarding environmental sustainability impact

Case study

Sustainability with modern facilities
submitted by Real Betis Balompíe



“RAFAEL GORDILLO” Sport Facilities, by Real Betis Balompíe

A few months ago, Real Betis inaugurated the new “Rafael Gordillo” Sports Facilities, a large sports complex located in the town of Dos Hermanas, a few kilometers from the Benito Villamarín Stadium, and destined for the youth teams, both male and female, as well as the Foundation's Football School. In total, 40 teams are already training in these facilities - 19 men's youth teams, 6 women's teams and 15 from the Foundation's Football School.

The overall project of the “Rafael Gordillo” Sports Facilities has a total surface area of 509,789 m² and in this first phase, which is in operation, of 209,000 m², eight 11-a-side football pitches have been built (five natural grass and three artificial grass), three artificial grass 7-a-side football pitches and two specific training pitches for goalkeepers (one natural grass and one artificial grass), changing rooms and stands, a multidisciplinary building, a maintenance building and parking areas.

The new “Rafael Gordillo” Sports Facilities is also fully aligned with Forever Green, the environmental program that Real Betis has been running since 2020. Thus, the new sports complex of the green and white club has a solar plant and makes use of clean and renewable energies: aerothermal energy, natural ventilation and an irrigation system that allows the use of water by having a large storage pond in the southern area of the complex. In addition, cork is used on the artificial turf pitches to replace rubber, a polluting and non-recyclable material, thus bringing Real Betis ahead of the European Union regulations that will come into force in 2030 and which will not allow the use of micro-plastics. Likewise, only electric vehicles may be used inside the stadium.

The sports complex is under the process of being certified in the EMAS Certificate, which is the European Eco-Management and Audit Scheme (EMAS), thanks to the European project Free Kicks. This is a completely voluntary European regulation for environmental control, and Real Betis wants to use this process to help it improve.

SOCIAL

Hardly any other industry and its organisations are as deeply rooted in society as the professional sports industry. The organic development in the area of local communities and sporting activities is a logical consequence of the historical development. Almost all organisations are strongly engaging with their local communities.

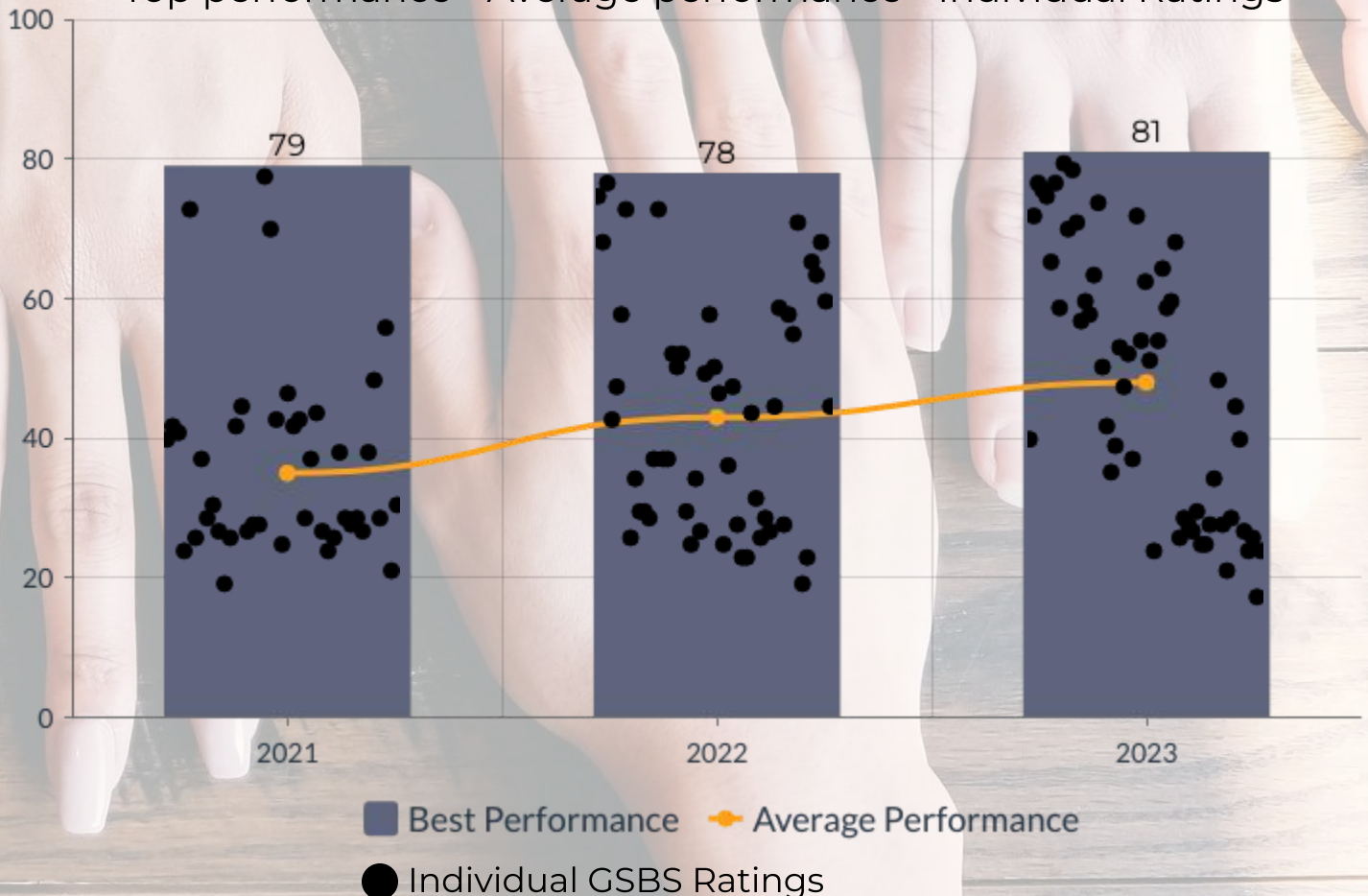
Nevertheless, there is still a need for action in a number of areas. Surprisingly, as in many other industries, the data available on the company's own employees, such as their composition, diversity, development and pay, is still relatively weak today.

The care and support outside of sport for athletes, who are certainly often highly paid, is also still too rarely appropriate for a modern management, and paid maternity leave is still not an industry-wide standard.

Human rights and social oppression are a global problem, and not exclusive to sport. But with its global reach and complex entanglements, sport and its stakeholders can act as a role model. There is a strong need for better measurements, documentation, actions, and proactive prevention strategies.

Social Performance

Top performance - Average performance - Individual Ratings



Employees

18%

of organisations have employee gender & age data available

11%

of organisations have employee ethnicity data available

13%

of organisations have employee disability, inclusion data available

24%

of organisations have gender pay gap data available

5%

of organisations have CEO pay ratio data available

Gender pay gap

Lowest
-7%

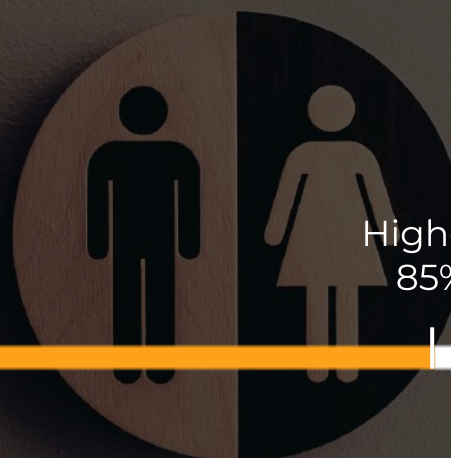
Mean
37%

Median
46%

Highest
85%

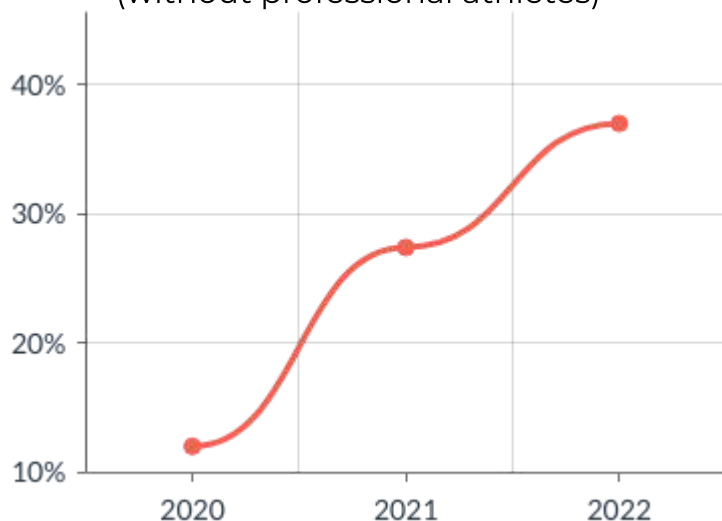
0%

100%



Average gender pay gap

(without professional athletes)

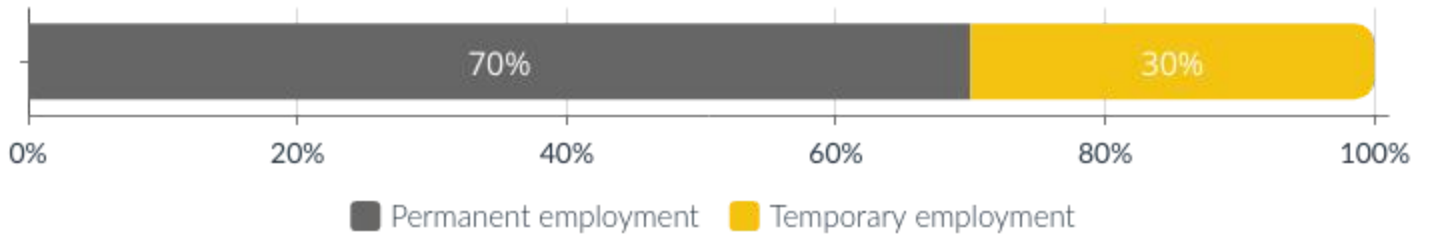


55% of the organisations actively conduct some form of vocational training

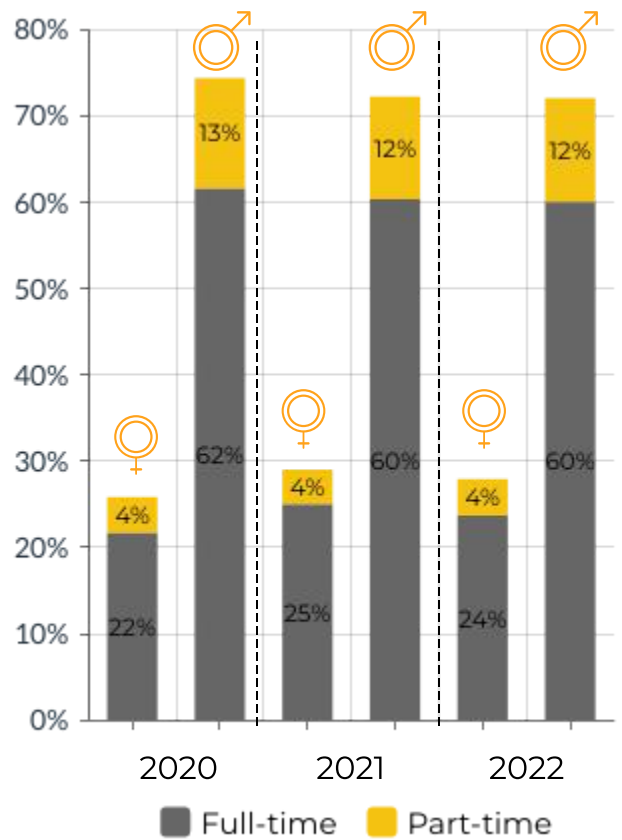
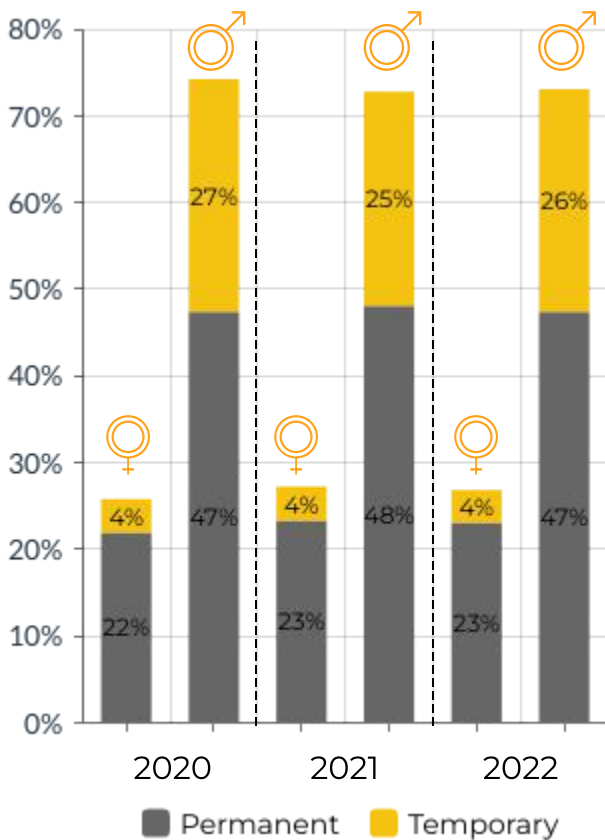
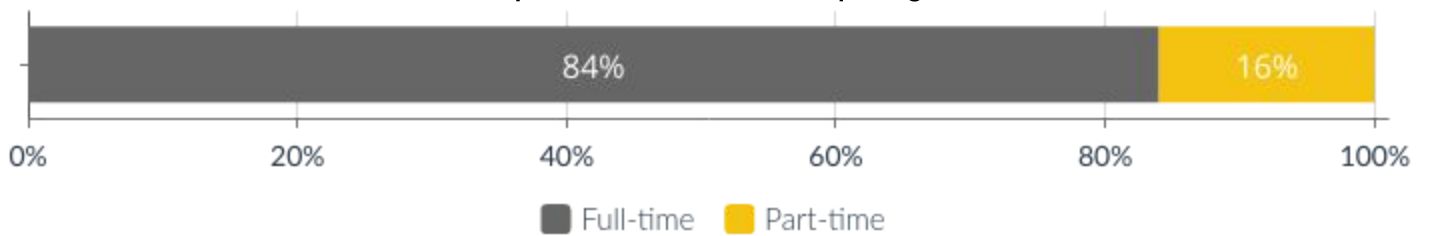
20% of the organisations have employee training & education data available (e.g. costs & training hours)

56% of the organisations actively conduct employee environmental training

Average percentage of permanent vs. temporary employees 2022



Average percentage of full-time vs. part-time employees 2022



Human rights & social oppression

47%

of organisations actively address the issues of human rights with measurements and at least basic prevention actions in place

44%

of organisations actively address the issue of child labour with measurements and at least basic prevention actions in place

38%

of organisations actively address the issues of forced labour with measurements and at least basic prevention actions in place

60%

of organisations actively address the issues of discrimination, sexual harassment, antisemitism & racism and with measurements and at least basic prevention actions in place

45%

of the organisations actively manage, measure, and control their supply chain regarding social impact



Case study

Social inclusion in sustainability management

submitted by FC Porto



Social inclusion, by FC Porto

Sports success is and has always been the main reason for FC Porto's existence, but, for several years now, the club has taken on the responsibility to have a positive impact in the community and to contribute to its development. This involves giving opportunities to those who rarely have them and providing moments of happiness to those who need them the most.

The way people with disabilities have been integrated into the life of the club is a good example of the practical application of these principles. The dignity given to the adapted sports section is comparable to that of any other sport: it is not just a set of teams that integrate FC Porto out of kindness, these are a group of athletes who compete with the greatest professionalism possible to win titles.

The sporting experience is enriching and fully engaging for all fans. The audio description service provided transcends the visual barriers of the game, offering vivid narrations that bring the excitement of the match to life for visually impaired fans. Moreover, the integration of sign language into the FC Porto Museum & Tour app ensures that visitors with hearing impairments are fully included in the club's historic legacy.

Volunteers, known as Blue Assistants, provide dedicated support on game days, embodying the club's spirit of camaraderie and assistance. The innovative ColorAdd system meets the needs of colour-blind fans, allowing them to navigate colours through a unique coding system, thus enhancing their visual experience of both the game and the venue.

These services are not just amenities; they are a testament to FC Porto's commitment to the People pillar of its sustainability strategy, ensuring the excitement and unity of football are accessible to all. These efforts align perfectly with the club's broader initiatives, as FC Porto played a decisive role in the fight for the construction of the new paediatric wing of the main hospital in the North of Portugal. Opened in January 2022, Hospital de São João features an "Espaço Dragão" (Dragon Space), a playful area dedicated to FC Porto where children facing difficult times can be together under the motto "Together We Will Win". Chairman Jorge Nuno Pinto da Costa explained the purpose of this room: "The children, seeing the spirit of the Dragon there, will find more strength and believe that they will win."

The essence of FC Porto is profoundly linked to an unwavering commitment to sustainability, a principle that is reflected in every aspect of the club's identity. The brand reflects a perfect union between its actions and a continual commitment to sustainable practices. This commitment is strategically founded on four pillars: People, Planet, Partnerships, and Prosperity. These pillars not only guide the club's efforts but also affirm its role as a leader in advocating for a future where sports, social and environmental responsibility converge.

Professional athletes

Education & support

1 organisation has athlete gender pay gap data available

26%

of organisations* actively provide education and training for their professional athletes beyond sports

Academic education or further training



21%*

Career plan / advice after professional career



12%*

Prevention of insolvency after professional career



12%*

Prevention of alcohol, medication and drug addiction



12%*

Prevention of gambling addiction



12%*

Other support, training, education, etc



7%*

36%

of organisations* actively provide mental health & depression support for their professional FEMALE athletes

31%

of organisations** actively provide mental health & depression support for their professional MALE athletes

18%

of organisations* offer paid maternity leave for their professional FEMALE athletes

14%

of organisations** offer paid paternity leave for their professional MALE athletes

*Organisations directly employing female athletes

**Organisations directly employing male athletes

GOVERNANCE

The professional sports industry, its boards and senior leadership teams are still a male domain, but average number of women in board positions has increased slightly to 13% compared to the previous reporting cycle.

Although the topic of bribery and corruption is addressed comprehensively in a wide range of organisations across the industry, there have been incidents at 6% of the organisations. It is fair to say that many organisations face criticism because they lack external control and oversight.

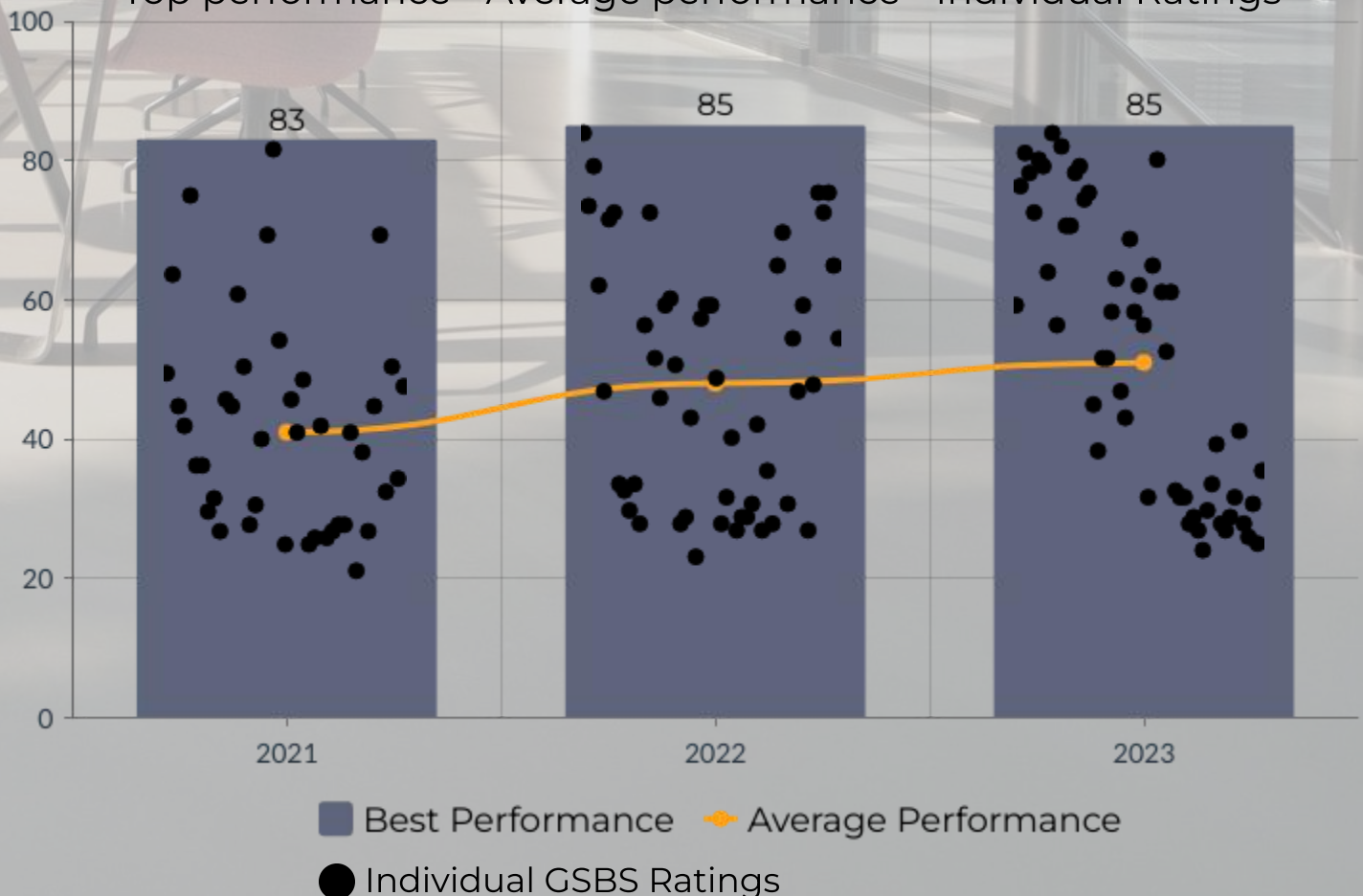
The senior leadership plays a crucial role in the sustainability development in every organisation. No organisation has yet adopted the best practice of linking the bonus scheme for the management team to sustainability performance, as is increasingly common in other industries.

Recognising that transparency and disclosure is as an opportunity, not a threat, is already nowadays a competitive advantage.

It is very positive, that the number of organisations with certifications and external assurance is growing

Governance Performance

Top performance - Average performance - Individual Ratings



Board



15% of the organisations have a board independence policy



On average 30% of the board members are independent

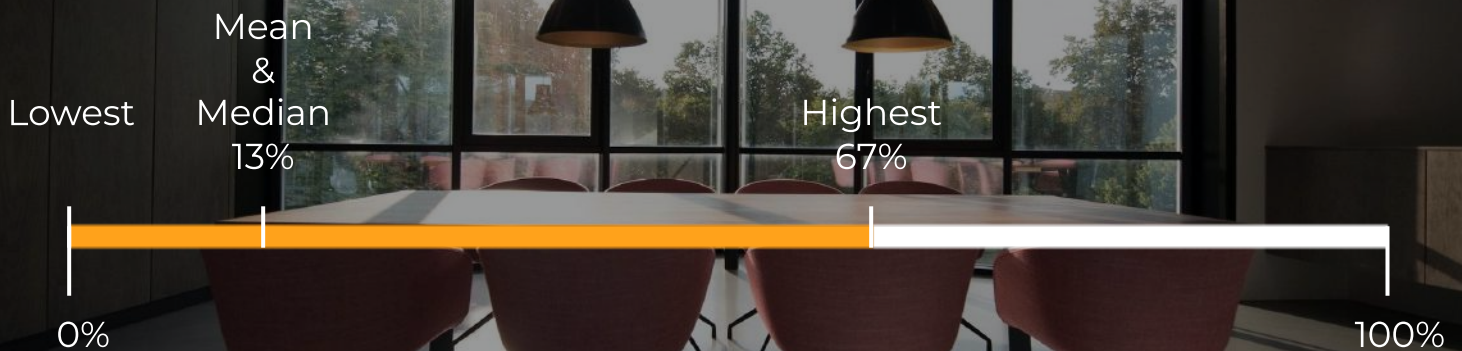


At 76% of the organisations Chair and CEO are separated



35% address the topic conflict of interest and have a corresponding policy in place

Women in board positions



Case study

Stakeholder engagement

submitted by LaLiga

The path towards environmentally responsible professional football, by LALIGA

The football industry is as important as any other in the fight against climate change. On the one hand, because like any sector, it has a negative impact on it that must be mitigated – as is being demanded of all socioeconomic agents.

On the other hand, due to its growing business volume and popularity of its activity, the football industry is also capable of having a very positive impact through its role as a speaker before society. Clubs that serve as an example in environmental matters will be creating an enormously valuable level of awareness, transmitting their messages to many people. In this sense, clubs are a powerful ally for third sector entities and organisations, with which they can collaborate to focus on the most pressing environmental problems and where it is most necessary at a global, national and regional level.

With the purpose of contributing to the environment in an intelligent, structured way that really adds value, LALIGA developed an “Environmental Guide for Clubs” for all clubs, which includes how to organise measures around an environmental plan or strategy, avoiding carrying out specific actions, without planning and without being part of a strategy.

LALIGA promotes the strategic environmental plan in two axes:

1. Climate neutrality plan
2. Environmental promotion plan

It instrumentalises it through two lines of action:

- a) From LALIGA to the clubs, requiring:
 - Responsible water management
 - Improvement in energy efficiency
 - Waste management based on circularity.
 - Developing clean mobility plans
- b) From the clubs to society, activating awareness actions around:
 - Coasts and seas
 - Environment
 - Biodiversity, forests and desertification
 - Decarbonisation
 - Water protection

Good Governance at LALIGA: Committed to best practices.

LALIGA's behaviours are aligned with the best practices of responsibility, ethics, transparency and responsibility, as well as with maximum respect for the Law.

This is why LALIGA believes in the noble values of sport not only on the field of play but also off it, starting with good ethical behaviour and governance of all the actors that make up the organisation.

Business success is not limited to strictly economic success, but also to that linked to its business reputation in general and the perception of each of its interest groups in particular. In this sense, Regulatory Compliance, Internal Control and Good Corporate Governance activities represent a priority management objective each season, and for this reason LALIGA has a series of policies, procedures and action protocols.

A differential element of the sustainability governance that LALIGA has delivered to the clubs is the “Sustainable Clubs Guide”. A reference manual that, through 99 indicators, evaluates the degree of compliance of clubs in sustainability, warning of the risks and opportunities that in an environment as changing as the current one, and in the face of a regulatory tsunami in terms of non-financial information, can affect to the management of the clubs. This analysis makes it easier for clubs to know where and how they should approach sustainability in their own organisations.



GSBS

Global
Sustainability
Benchmark
in Sport

Case study

Responsible business practices and supporting GSBS

submitted by Squire Patton Boggs

SQUIRE
PATTON BOGGS

What we do and our values by global law firm **Squire Patton Boggs**

- **Supporting GSBS.** We are immensely proud to work with GSBS and to support its growth and journey.
- **ESG.** Being a global law firm, we recognise that how we operate has a local, regional and global impact – for our people and our planet, now and in the future. We are committed to being a responsible business, incorporating ESG considerations into everything that we do. We also have a dedicated global cross-practice ESG group, which draws on experts from our global corporate, environmental, compliance, public policy, employment and litigation teams to effectively manage risk, reputation and meet regulatory requirements for our clients.
- **Pro bono.** Our lawyers work on a diverse range of pro bono matters that advance social justice, support nonprofit organisations across the globe, protect our global resources and provide individual assistance to those in need.
- **Sports.** Our market-leading team of sports lawyers has a real understanding of the issues that matter and how to make an impact. We operate at the forefront of the sports sector through a dedicated team of industry specialists who are immersed in the business of sport. We believe in equity across all sports, and are particularly committed to supporting and facilitating the growth of women's sport globally as its full potential is realised.
- **Responsibility.** We take seriously our responsibility to call out and help eradicate inequality and discrimination in all its guises. We are intentional about doing so, both within our own firm and in the communities where we practice. We seek to maximise our impact on our people, industries, local communities and the wider global society through a focused approach to the recruitment, retention and advancement of employees, and by collaborating with our clients on targeted DEI programmes.

Business conduct

40%

have a bribery & corruption
assessment in place

There were incidents of
bribery/corruption
in 6% of the organisations.

53%

have a whistle-blowing
system in place

49%

actively conduct
stakeholder engagement

53%

actively disclose / report
sustainability performance data

Reporting, certification & external assurance



20% of the organisations are reporting based on Global Reporting Initiative (GRI) standards



18% of the organisations are ISO certified




38% of the organisations are UN Sports for Climate Action Framework signatories



13% of the organisations are UN Global Compact signatories

A photograph of a classroom with children sitting at desks, looking towards the camera.

96% of the organisations have a foundation and/or conduct charitable activities

A close-up photograph of a hand holding a pair of glasses, with a reflection of a forest scene visible in the lens.

27% of the organisations have used external assurance for their sustainability data and reporting

Case study

Sustainability Certifications

submitted by FC BARCELONA



FC BARCELONA

Sustainability Certifications of FC Barcelona

Sustainability is one of the three main pillars of the Club Strategic Plan and is transversal to all the Club areas. The Club has defined and agreed on basic criteria to move towards greater sustainability. The Club understands Sustainability as the intersection point between Governance, Environmental and Social aspects. The environmental part includes: energy, 100% of the Club electricity comes from renewable sources, optimisation and efficiency, promotion of sustainable mobility. Waste reduction and circular economy strategy. Rainwater collection and efficient water consumption. Biodiversity guide and preservation of species. In terms of Governance and Social aspects we focus on transparency, an ethic channel available to Club stakeholders, Diversity, Equity and Inclusion innovative policies. The Club already has several certifications that guarantee that its materials, processes, services and operations have been subjected to controls: eco-labels including Blauer Engel, Ecolabel, FSC, Green Range and Green Star System.

FC Barcelona has obtained **Biosphere certification** which is aligned with the 17 SDGs and the United Nations 2030 Agenda and is awarded by the Responsible Tourism Institute (ITR). Both the Club and the Museum have been recognised with this certification, reporting KPI related to issues such as climate change, sustainable energy, water, biodiversity, protection and responsible consumption, as well as sustainable infrastructures, sustainable tourist destinations, cultural heritage, economic and inclusive development, health and safety, the promotion of inclusive and quality education, gender equality and women's empowerment, the reduction of inequalities and dignified labour, among others.

FC Barcelona has obtained **BREEAM certification** for the Espai Barça project, which recognises that the actions carried out to date have surpassed the sustainable urban development requirements that *BREEAM @ES URBANISM* accredits. Different aspects have been considered such as acoustics, water, biodiversity issues and energy, among others. Sustainability principles have been established for the entire process, including urban development, construction of buildings and all phases of operation and subsequent maintenance.

Moreover, the Club is working to achieve the **LEAD certification** that will be delivered once the Espai Barça will be finished.

Average
industry results

GSBS Awards

GSBS Ratings

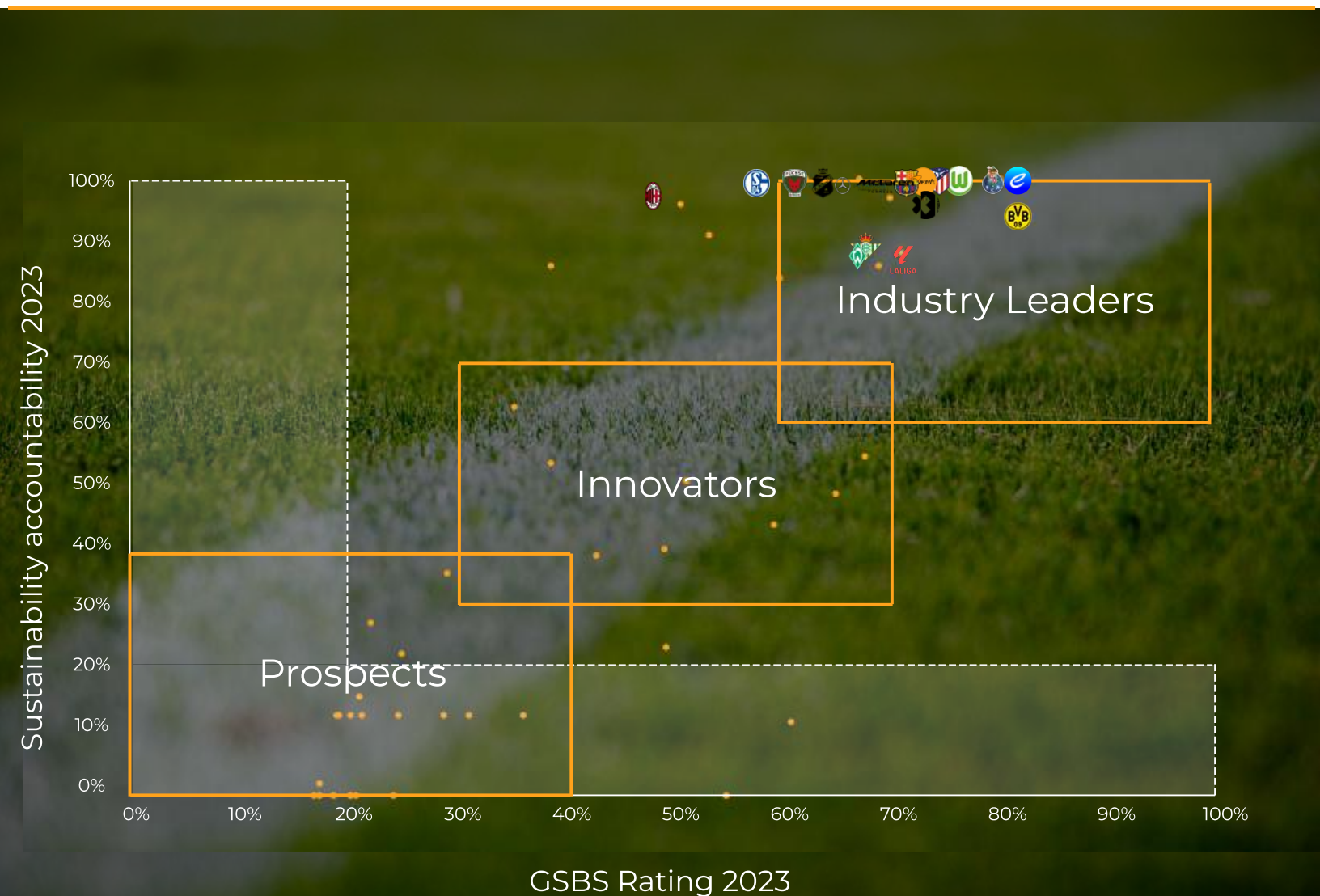
Industry Leaders 2023

The unique graphic below, created by GSBS, which sets Sustainability accountability and GSBS Rating in relation to each other, illustrates the correlation and interdependence between the two factors.

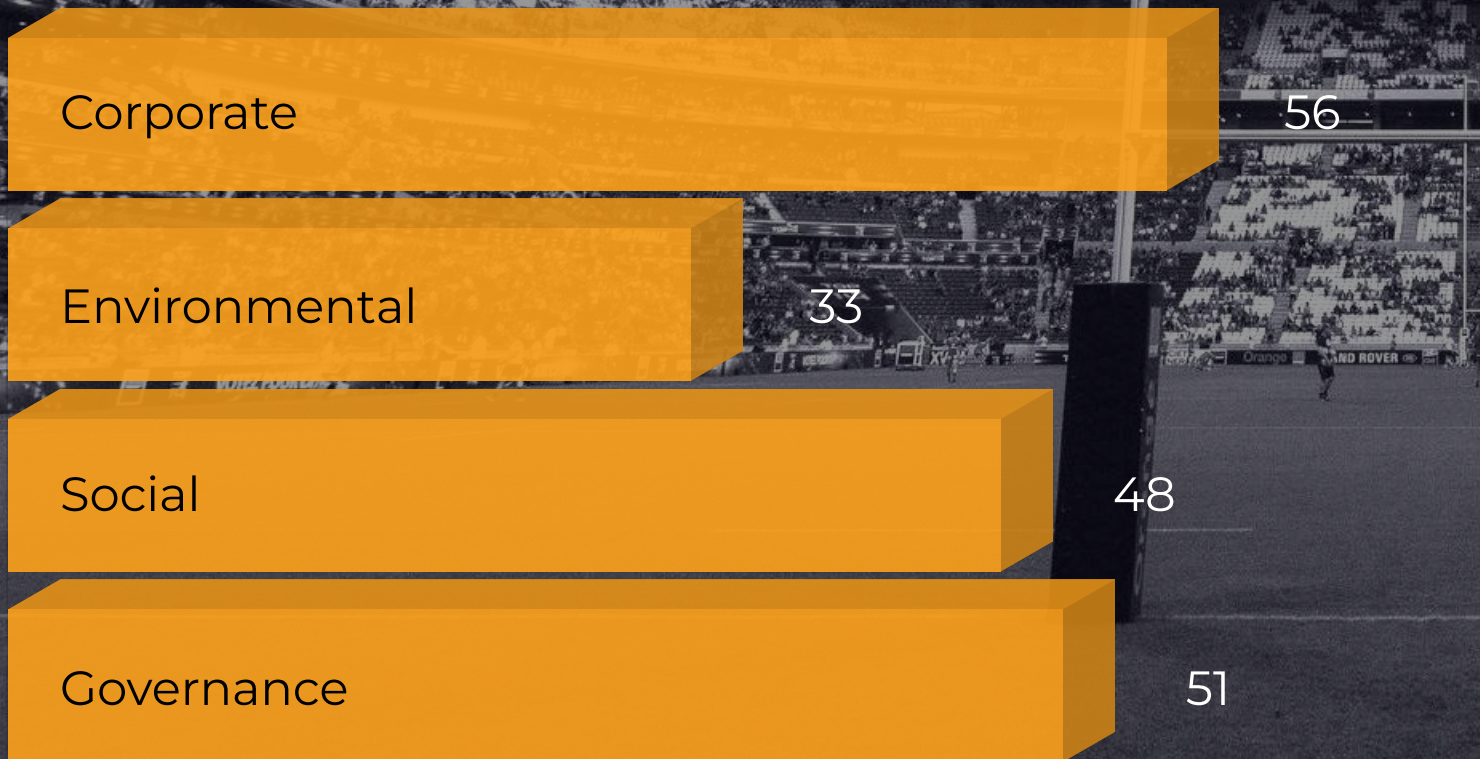
The GSBS Sustainability accountability (y-axis) is part of the GSBS Rating (x-axis), but is defined by the evaluation of the factors: *Dedicated responsible person/department, Corresponding backgrounds, Employee in charge of sustainability, and External professional support and advice on sustainability topics.*

Organisations with a well-established structure that address the issue of sustainability at the same level as their sporting challenges tend to score better than other organisations in the GSBS Rating.

It usually takes internal and external expertise to drive a really positive development, not just better communication.



Average Industry Results 2023



Key performance indicators



GSBS Awards 2023

Best TOTAL Performance

Formula E
Borussia Dortmund

Best CORPORATE Performance

Formula E
VfL Wolfsburg

Best ENVIRONMENTAL Performance

Borussia Dortmund








Best SOCIAL Performance

Formula E

Best GOVERNANCE Performance

Formula E

GSBS Ratings 2023

	Corporate	Environmental	Social	Governance	Total
Formula E	90% 	69%	81% 	85% 	81% 
Borussia Dortmund	88%	77% 	78%	82%	81% 
FC Porto	88%	70%	78%	80%	79%
VfL Wolfsburg	90% 	60%	75%	76%	75%
Atlético de Madrid	84%	63%	73%	77%	74%
Dorna Sports	82%	51%	77%	79%	72%
Extreme E	85%	55%	76%	73%	72%
FC Barcelona	84%	54%	66%	81%	71%
McLaren Racing	86%	54%	72%	71%	71%
LaLiga	87%	31%	80%	83%	70%
Manchester City FC	82%	70%	63%	62%	69%
Juventus Turin	80%	51%	73%	69%	68%
SV Werder Bremen	80%	50%	64%	75%	67%
Real Madrid	75%	47%	65%	81%	67%
Mercedes-AMG Petronas	88%	50%	57%	71%	67%
Real Betis Balompie	71%	54%	58%	80%	66%

	Corporate	Environmental	Social	Governance	Total
UEFA	79%	49%	69%	61%	64%
Nömme Kalju FC	70%	44%	60%	79%	63%
Füchse Berlin	73%	47%	71%	56%	62%
Forest Green Rovers	67%	65%	47%	63%	61%
The AELTC	71%	47%	59%	61%	60%
Tottenham Hotspur	65%	59%	60%	52%	59%
FC Schalke 04	67%	42%	59%	64%	58%
Liverpool FC	60%	47%	54%	58%	55%
FIFA	74%	28%	53%	58%	53%
FC Bayern Munich	73%	43%	38%	51%	51%
Arsenal FC	68%	41%	50%	44%	51%
Premier League	55%	24%	54%	65%	49%
Manchester United	53%	37%	51%	56%	49%
AC Milan	74%	22%	39%	59%	49%
Formula 1	55%	20%	52%	46%	43%
Deutsche Fussball Liga	59%	13%	34%	51%	39%
NHL	49%	29%	39%	40%	39%

	Corporate	Environmental	Social	Governance	Total
Chelsea FC	49%	20%	41%	37%	37%
NBA	32%	26%	48%	38%	36%
FC Internazionale Milano	39%	11%	36%	42%	32%
NFL	30%	16%	44%	30%	30%
WWE	53%	10%	22%	34%	30%
NY Yankees	32%	18%	27%	27%	26%
Paris Saint Germain	35%	16%	22%	30%	26%
MLB	25%	11%	33%	32%	25%
San Antonio Spurs	30%	10%	24%	29%	23%
Miami Heat	24%	12%	26%	28%	23%
Oklahoma City Thunder	28%	10%	25%	26%	22%
Chicago Bulls	24%	7%	27%	30%	22%
Boston Celtics	26%	5%	24%	31%	22%
Cleveland Cavaliers	24%	6%	26%	30%	22%
Golden State Warriors	20%	11%	28%	27%	22%
New England Patriots	23%	7%	26%	26%	20%
Pittsburgh Steelers	27%	9%	22%	24%	20%

	Corporate	Environmental	Social	Governance	Total
Dallas Cowboys	23%	7%	25%	26%	20%
Houston Rockets	24%	8%	23%	25%	20%
Los Angeles Lakers	23%	7%	23%	22%	19%
NY Knicks	22%	9%	19%	25%	19%
UFC	28%	7%	15%	23%	18%



	Corporate	Environmental	Social	Governance	Total
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FC Barcelona	84%	54%	66%	81%	71%
LaLiga	87%	31%	80%	83%	70%
Manchester City FC	82%	70%	63%	62%	69%
Juventus Turin	80%	51%	73%	69%	68%
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Manchester United	53%	37%	51%	56%	49%
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Chelsea FC	49%	20%	41%	37%	37%
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Paris Saint Germain	35%	16%	22%	30%	26%

Corporate

Environmental

Social

Governance

Total

NFL

30%

16%

44%

30%

30%

New England Patriots

23%

7%

26%

26%

20%

Pittsburgh Steelers

27%

9%

22%

24%

20%

Dallas Cowboys

23%

7%

25%

26%

20%

Corporate

Environmental

Social

Governance

Total

NBA

32%

26%

48%

38%

36%

San Antonio Spurs

30%

10%

24%

29%

23%

Miami Heat

24%

12%

26%

28%

23%Oklahoma City
Thunder

28%

10%

25%

26%

22%

Chicago Bulls

24%

7%

27%

30%

22%

Boston Celtics

26%

5%

24%

31%

22%

Cleveland Cavaliers

24%

6%

26%

30%

22%

Golden State Warriors

20%

11%

28%

27%

22%

Houston Rockets

24%

8%

23%

25%

20%

Los Angeles Lakers

23%

7%

23%

22%

19%

NY Knicks

22%

9%

19%

25%

19%

	Corporate	Environmental	Social	Governance	Total
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Formula E	90%	69%	81%	85%	81%
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Dorna Sports	82%	51%	77%	79%	72%
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Extreme E	85%	55%	76%	73%	72%
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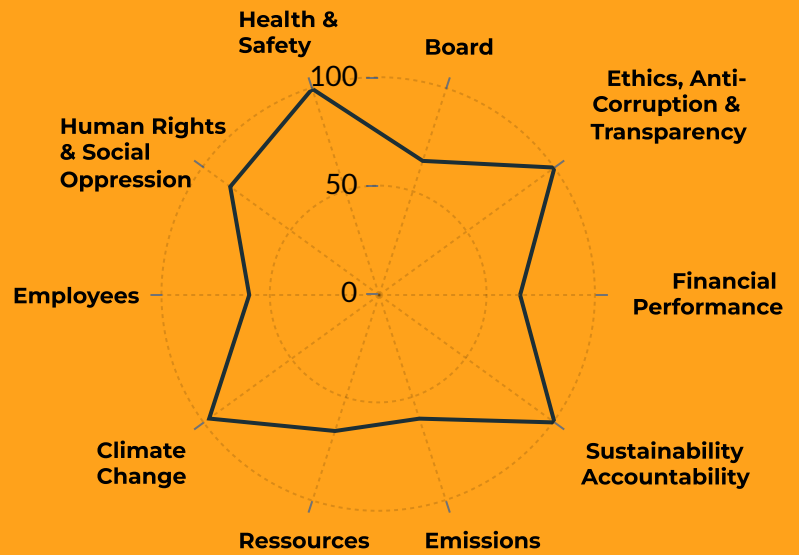
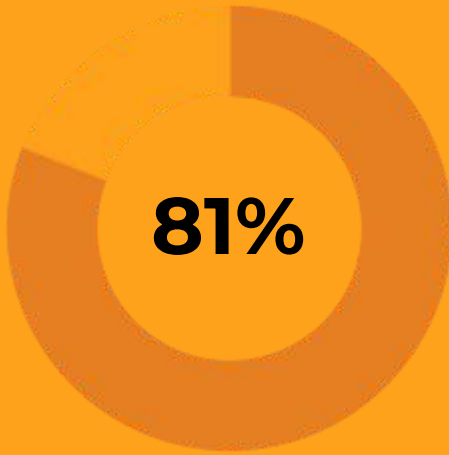
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Mercedes-AMG Petronas	88%	50%	57%	71%	67%
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Formula 1	55%	20%	52%	46%	43%
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Formula E

United Kingdom

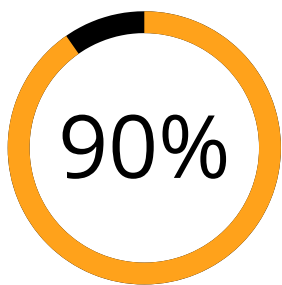


GSBS Awards 2023 - *Joint* Best Total Performance, *Joint* Best Corporate Performance, Best Social Performance, & Best Governance Performance

Formula E

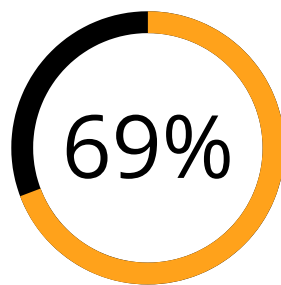
Driven by ambition and energy, Formula E continues pushing the boundaries of sustainability in the professional sports industry - constantly striving and searching for improvement and optimisation, with the full support of the management.

With its extremely comprehensive approach towards sustainability, the multiple 2023 GSBS Award winner is following its unique way, performing on the highest level, while simultaneously working on its own sustainability performance and closely with its wide range of stakeholders.



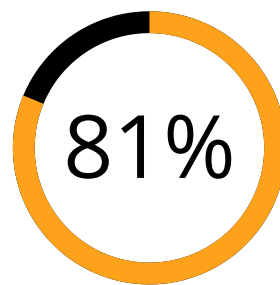
Corporate

- Top corporate structure, strategies, policies
- Dedicated team
- Materiality, impact & risk analysis
- Working groups
- Active investments, etc.



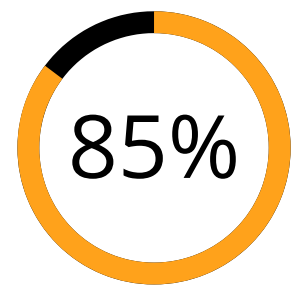
Environmental

- GHG emissions
- Business & commuter travel
- Energy, water, paper consumption
- Waste data
- Fan travel data
- etc.



Social

- Extensive data available
- Outstanding approach towards employee development & engagement
- Local communities
- Impact on supply chain
- etc.



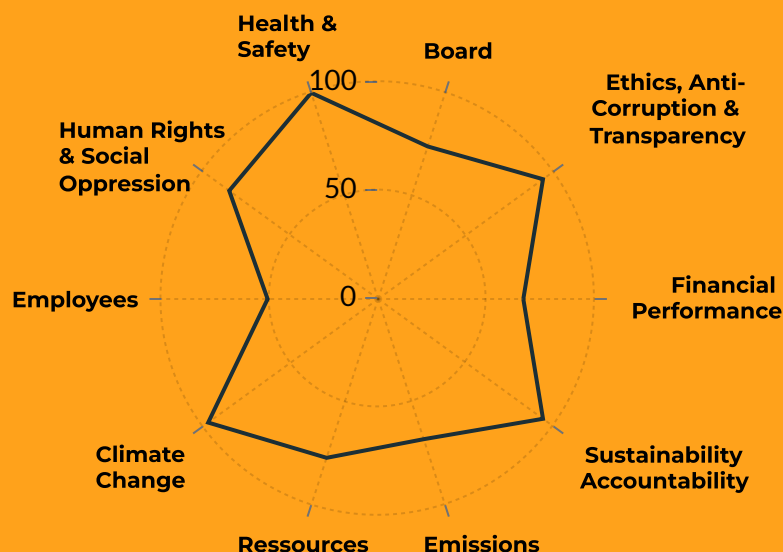
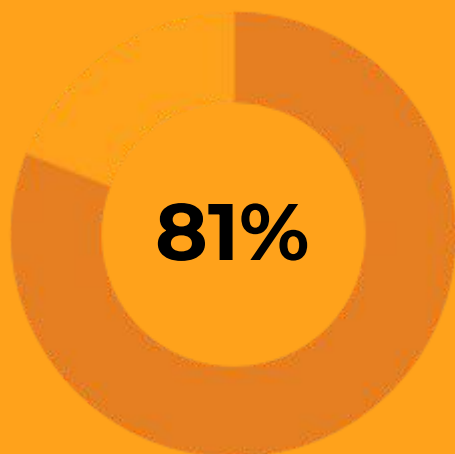
Governance

- Top performance strongly
- Stakeholder management
- Economic impact
- Organisational structure
- etc.

*Selected indicators that do not claim to be exhaustive and do not provide any indication of the quality of the data or the corresponding evaluation

Borussia Dortmund

Germany

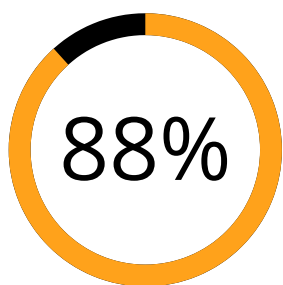


GSBS Awards 2023 - *Joint* Best Total Performance, Best Environmental Performance

Borussia Dortmund

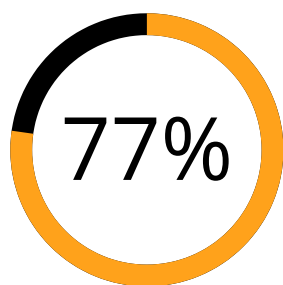
The Winner of 2021 GSBS Award Best Total Performance is leading the way with its comprehensive approach, data availability, development, and disclosure.

As a stock-market listed company, it has a long-standing history in sustainability reporting, constantly working to improve its own performance, actively engaging and influencing stakeholders and communities. The organisation has a wide range of measurements systems, activities, and technologies in place, while proactively planning ahead.



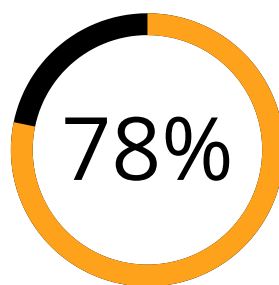
Corporate

- Strong organisational structure
- Materiality, impact, & risk analysis
- Strategies & policies
- Dedicated department
- etc.



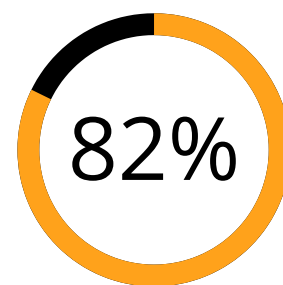
Environmental

- Highly sophisticated data availability
- Widely positive data development
- Approach towards climate change
- Supply chain impact
- etc.



Social

- Strong data availability and structure
- Sophisticated internal and external approach
- Fan travel engagement
- Community engagement
- etc.



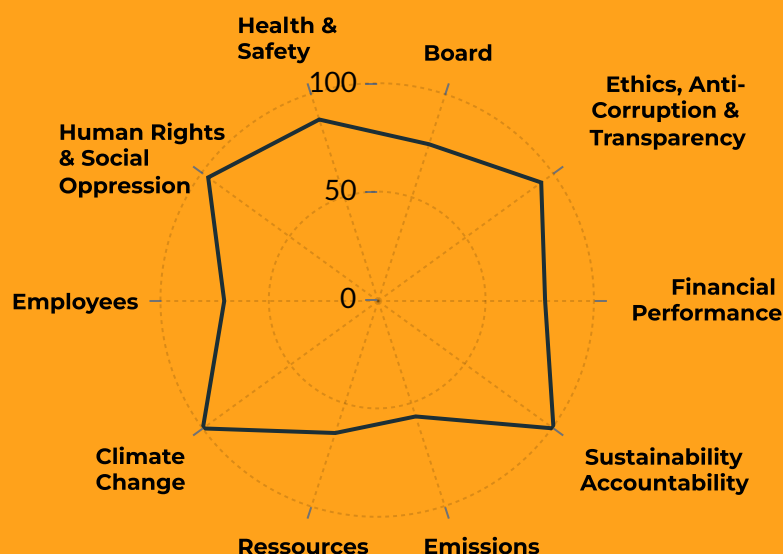
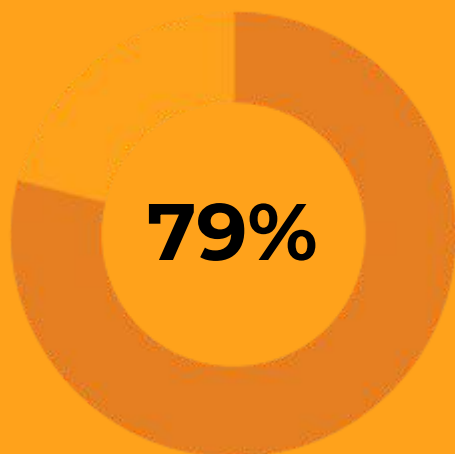
Governance

- Great data availability
- Board data, structure, and succession
- Comprehensive policies
- External data assurance
- Reporting based on international standards
- etc.

*Selected indicators that do not claim to be exhaustive and do not provide any indication of the quality of the data or the corresponding evaluation

FC Porto

Portugal

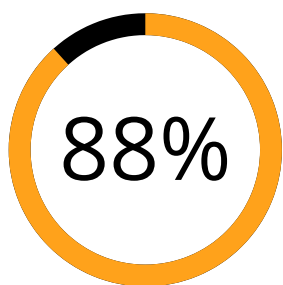


FC Porto

The Portuguese giant took part in the GSBS rating for the first time and achieved the third-best overall result in the 2023 reporting cycle.

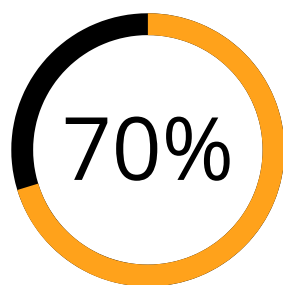
The club impressed from the start of the process with a clear strategy, approach and ambitious sustainability strategy, as well as a sophisticated structure and organisation that includes data availability and history, disclosure and technical expertise.

The structure of the organisation, the ambitious sustainability department, the data management and availability as well as the clear focus are at a very high standard.



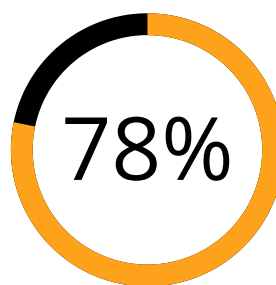
Corporate

- Strong financial performance
- Sophisticated strategies and policies
- Materiality, impact, and risk analysis
- Well trained dedicated department, etc.



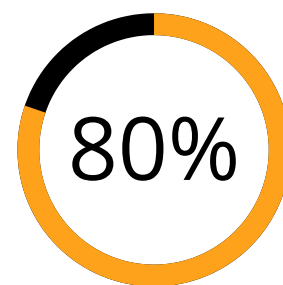
Environmental

- Proficient data availability
- Widely positive data development
- Well outlined strategy on climate change, impact reduction
- etc.



Social

- Positive data development
- Good approach towards stakeholders
- Comprehensive employee data
- Employee training
- etc.

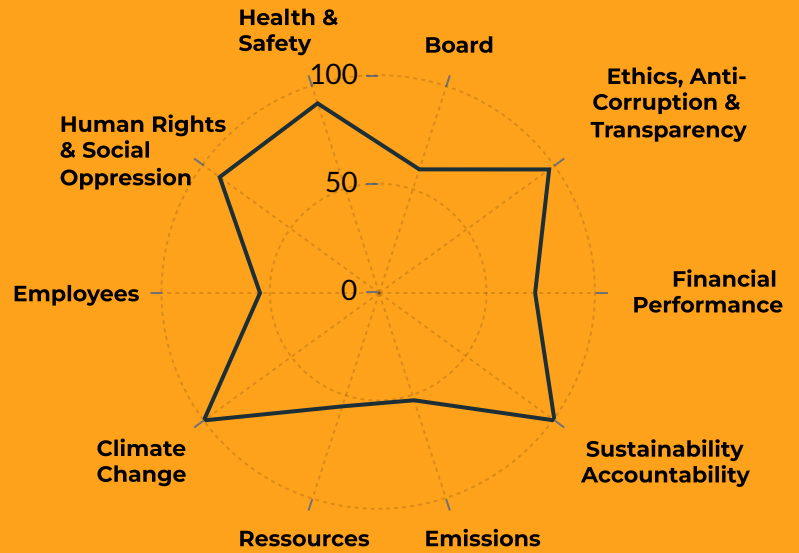
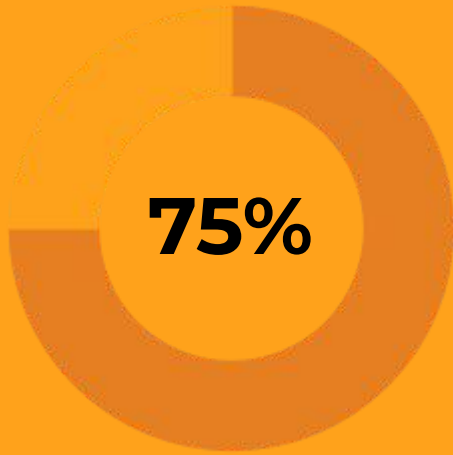


Governance

- Very robust board data on structure, board independence and percentage of women
- Further governmental structures, disclosure & reporting
- etc.

VfL Wolfsburg

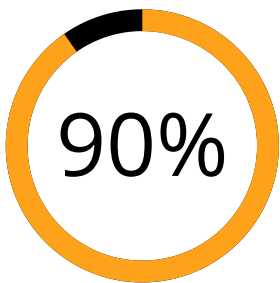
Germany



GSBS Awards 2023 - *Joint* Best Corporate Performance

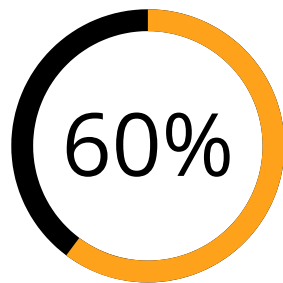
VfL Wolfsburg

As a wholly owned subsidiary of the Volkswagen Group, VfL Wolfsburg has been heavily influenced by the global car manufacturer, resulting in one of the best sustainability management and structures in the professional sports industry. With more than ten years of experience in reporting according to GRI standards, a high-quality corporate structure and the availability of data across the entire sustainability spectrum, the club is a real powerhouse in sustainability and will strive for even higher GSBS ratings in the future with a variety of innovative approaches and technologies.



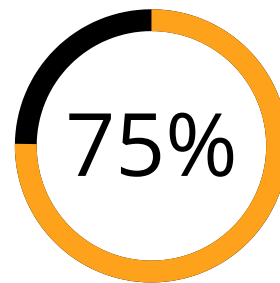
Corporate

- Great corporate structure requirements
- Sophisticated strategies, policies, committees
- Dedicated department
- etc.



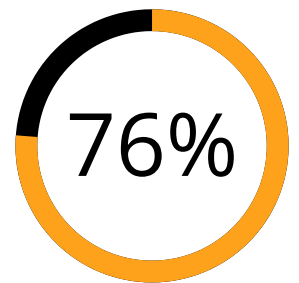
Environmental

- Good data availability and performance
- Emissions, energy, water, fan travel data and engagement
- Sensor-controlled building management system, etc.



Social

- Employee, disability & diversity data
- Community engagement
- Stakeholder engagement and social impact on supply chain, etc.



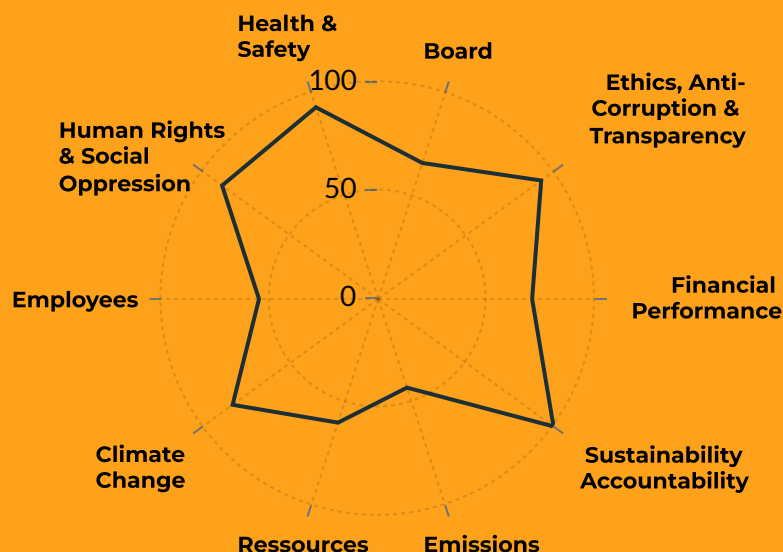
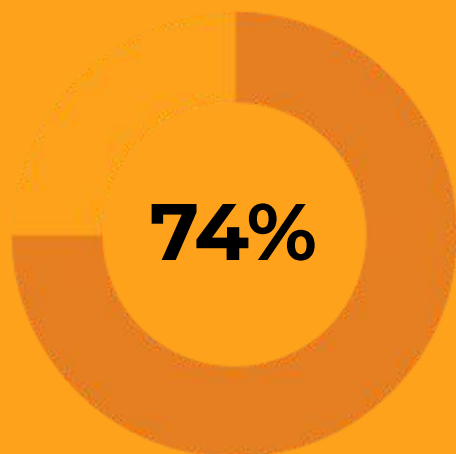
Governance

- Comprehensive policies
- Sustainability disclosure
- Stakeholder engagement
- Policies, bribery & corruption assessment, etc.

*Selected indicators that do not claim to be exhaustive and do not provide any indication of the quality of the data or the corresponding evaluation

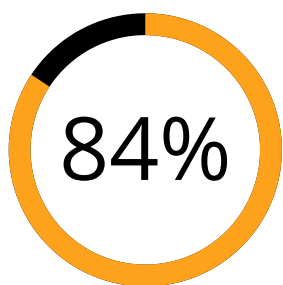
Atlético de Madrid

Spain



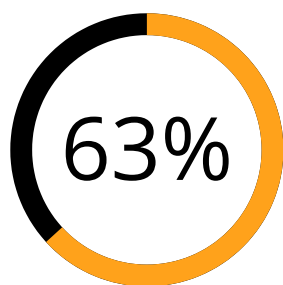
Atlético de Madrid

The Spanish club, with its more than 120-years history, has made great strides in the area of sustainability in recent years and has a clear plan and ambitious goals for all aspects of sustainability. The experienced sustainability department, supported and overseen by the board, strives for constant progress, development and improvement, prioritising not only material issues such as water scarcity due to geographical constraints, but also working closely with a wide range of stakeholders - both in addressing current challenges and planning for the future.



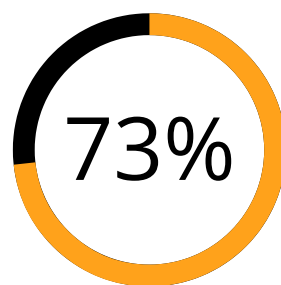
Corporate

- Financial data
- Wide range of strategies and policies
- Materiality and sustainability risk analysis,
- Dedicated department
- etc.



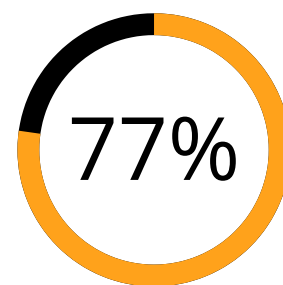
Environmental

- Full GHG emission data
- Energy and water consumption with positive development
- Sensor-controlled building management system
- etc.



Social

- Comprehensive employee, diversity, and ethnicity data
- Employee training & education
- Proactive approach towards social topics
- etc

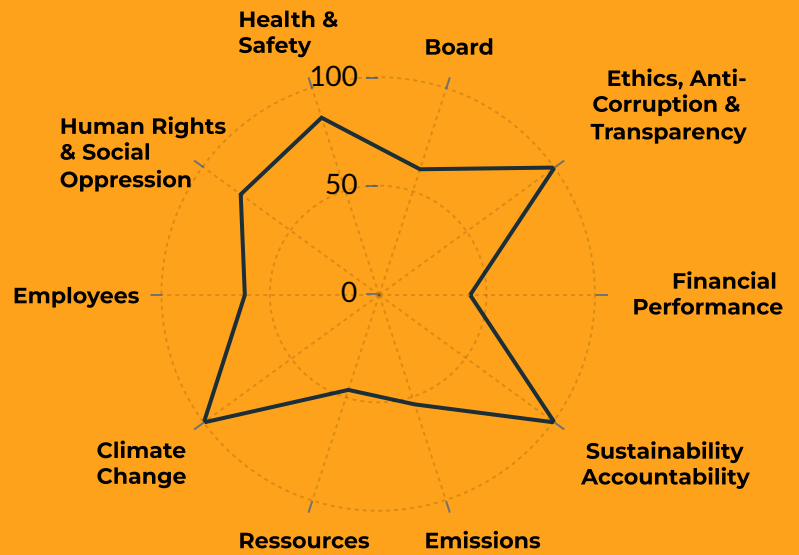
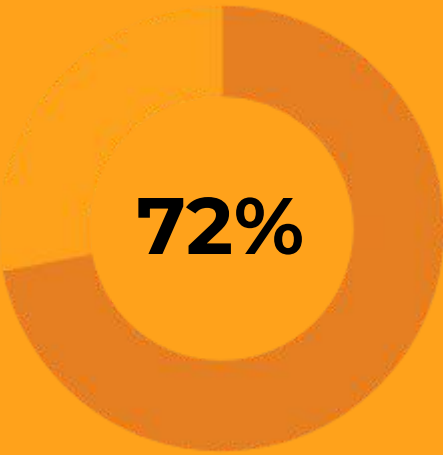


Governance

- Separation of Chair/CEO
- Bribery & corruption assessment and measurements,
- Whistle-blowing system
- etc.

Dorna Sports

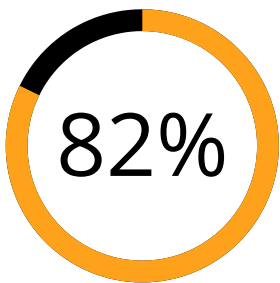
Spain



Dorna Sports

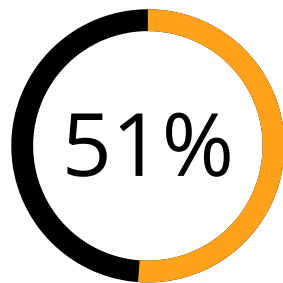
Once again, Dorna Sports has proved its robust approach, strategy, and actions are leading to constant improvement and positive development - ultimately resulting in a very strong GSBS Rating 2023.

The Motorsports powerhouse has aligned its organisation in the context of sustainability, clear vision towards the future and the sustainability data availability is already on a very high level. Dorna Sports will continue its unique and ambitious path, pushing its own boundaries and being a role model.



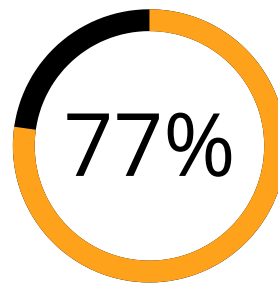
Corporate

- Comprehensive approach & structure
- Value creation analysis
- Stakeholder mapping
- Code of conduct
- Dedicated department
- etc.



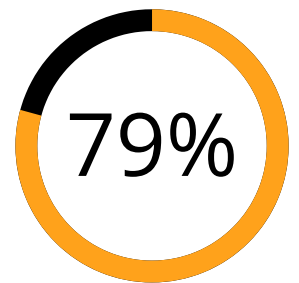
Environmental

- Emission data
- Commuter travel
- Fan & spectator travel
- Noise pollution measurements
- Energy, water consumption
- Waste generation, etc



Social

- Employee numbers
- Permanent vs. full-time
- Environmental employee training
- Gender pay gap data
- Local community approach
- etc.



Governance

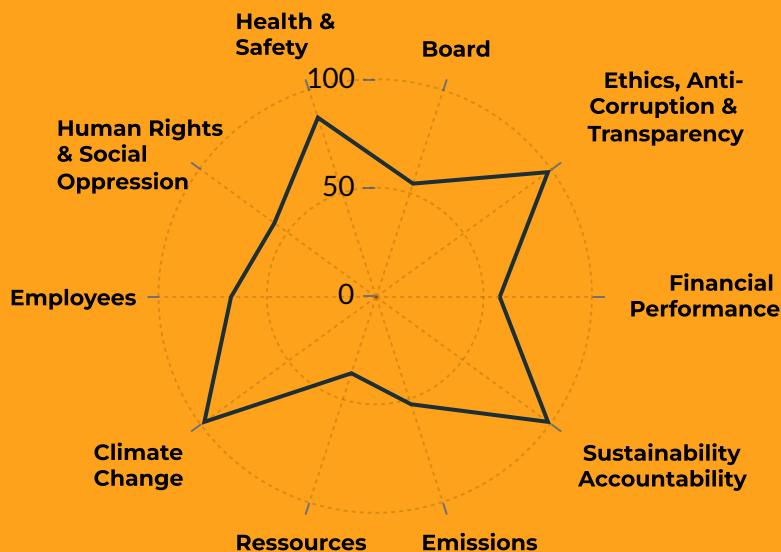
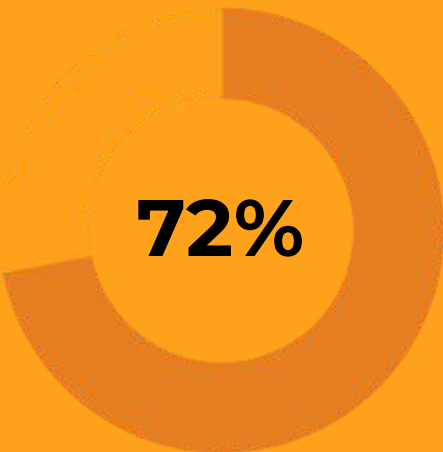
- Bribery & corruption assessment
- Whistle-blowing system
- GRI reporting
- External assurance of data
- etc.



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Extreme E

United Kingdom

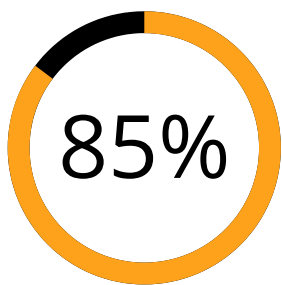


Extreme E

The young Motorsports organisation is extremely well set-up, with sustainability at its heart and a very unique concept.

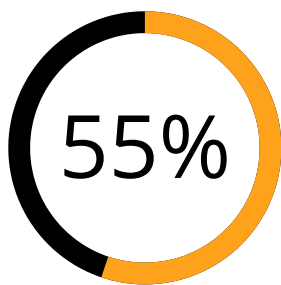
While the availability and quality of data is already on a top level, the team and its advisors are constantly striving and working to improve the overall performance.

Innovation, technology, a broad range of certifications and high level of accountability, in combination with best in class materiality, impact, and risk analysis are just a few pillars of the Extreme E approach.



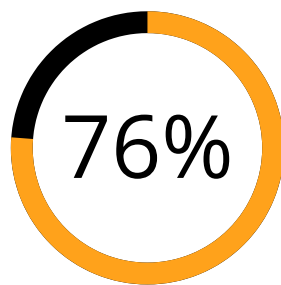
Corporate

- Sustainability covered in contracts
- Top notch materiality, impact, & risk analysis
- Action plans
- Conduction of positive/negative screening, etc.



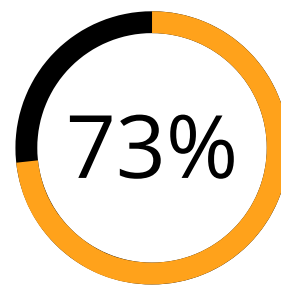
Environmental

- Measurements for air, light, & noise pollution
- GHG emission compensation
- Climate change impact defined,
- Climate related risks identified, etc.



Social

- Employee gender & age data
- Gender pay gap data
- Comprehensive health & safety concept
- Proactive approach addressing social topics in the supply chain, etc.



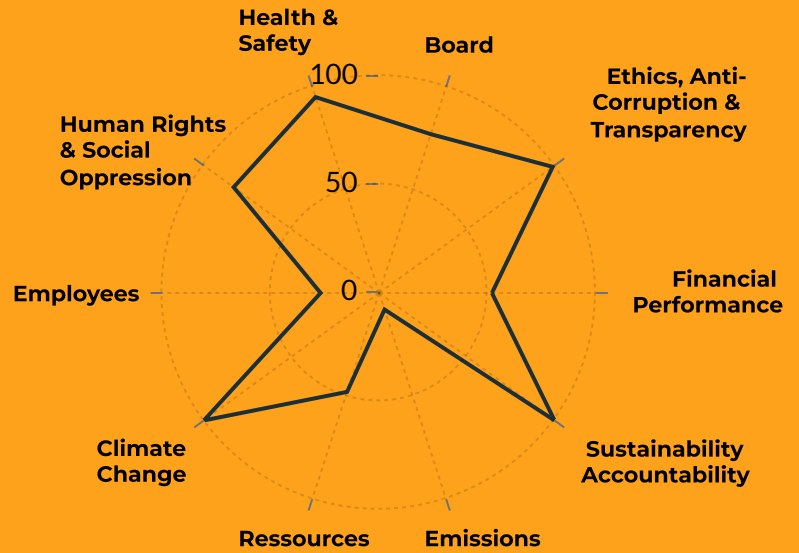
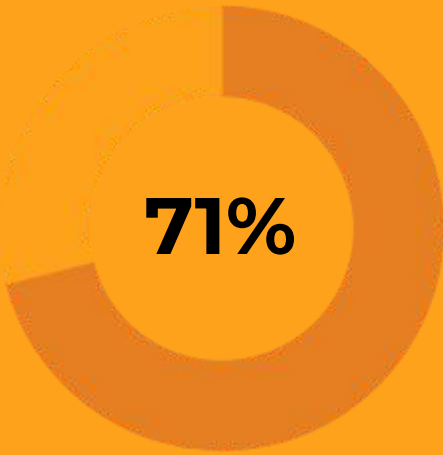
Governance

- Public reporting
- Legacy building
- Stakeholder management
- Bribery & corruption assessment
- External data assurance, etc

*Selected indicators that do not claim to be exhaustive and do not provide any indication of the quality of the data or the corresponding evaluation

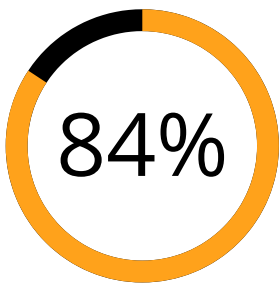
FC Barcelona

Spain



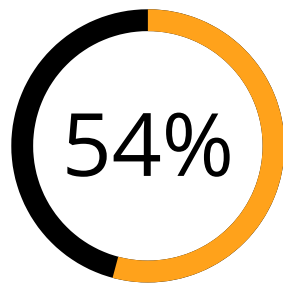
FC Barcelona

Sporting and sustainable ambitions are the top priority for this globally admired organisation. To fulfil these ambitions, the organisation has a corresponding sustainability strategy that is accompanied by the necessary plans and measures. A clear objective is the use the organisation's prominent position in our society to have a positive impact on all types of stakeholders. The department responsible for this reports directly to the Executive Board and has achieved some impressive milestones in recent years and months, with the aim of achieving even more.



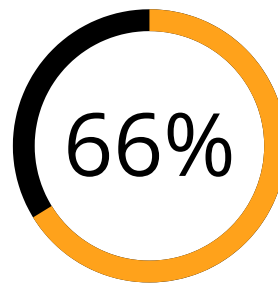
Corporate

- Sustainability strategy
- CEO statement
- Materiality & impact analysis
- Dedicated department
- Use of external advice



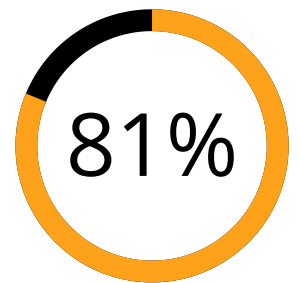
Environmental

- Renewable energy system
- Energy and water consumption data
- Sensor-controlled building management system, etc.



Social

- Employee environmental training
- Sophisticated local community approach
- Active supply chain engagement regarding social topics, etc.



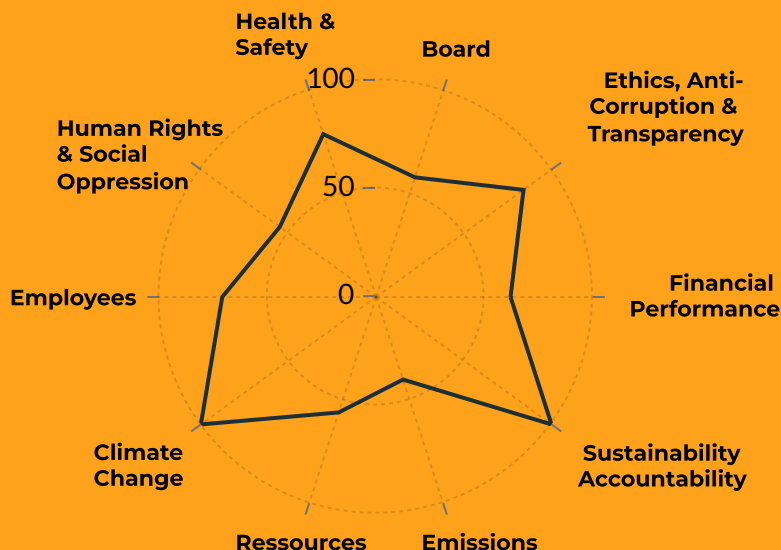
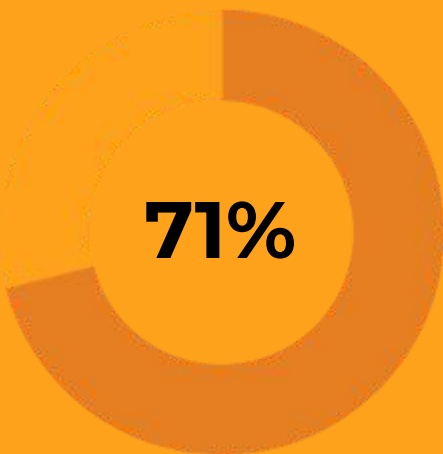
Governance

- Separation of Chair & CEO
- Board succession planning
- Data disclosure
- Whistle-blowing system, stakeholder engagement, etc.

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McLaren Racing

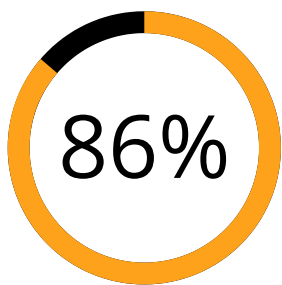
United Kingdom



McLaren Racing

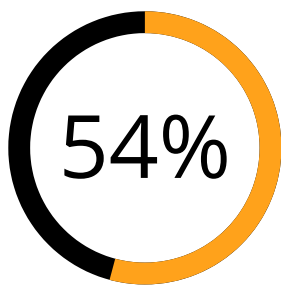
Overlooked by the board, the ambitious organisation has made sustainability a priority, well a outlined and structured approach.

Although development is still in an early stage, the appropriate structures have been put in place, with a dedicated department driving and ensuring ongoing development. Strategies and guidelines that provide a clear vision, plan and direction for the coming years. A high degree of disclosure and transparency was achieved not only through the publication of the first sustainability report.



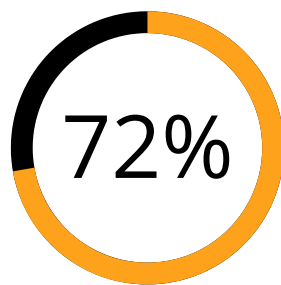
Corporate

- Sustainability strategy
- Stakeholder mapping
- Materiality & impact analysis,
- Sustainability department with sustainability education, etc.



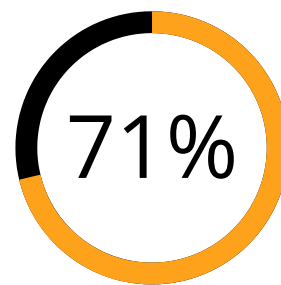
Environmental

- GHG emissions data with three scopes available
- Energy & water consumption data
- Waste generation
- Climate change impact defined, etc.



Social

- Gender, age, ethnicity data available
- Vocational training
- Gender pay gap data
- Supply chain engagement
- Local community engagement, etc.

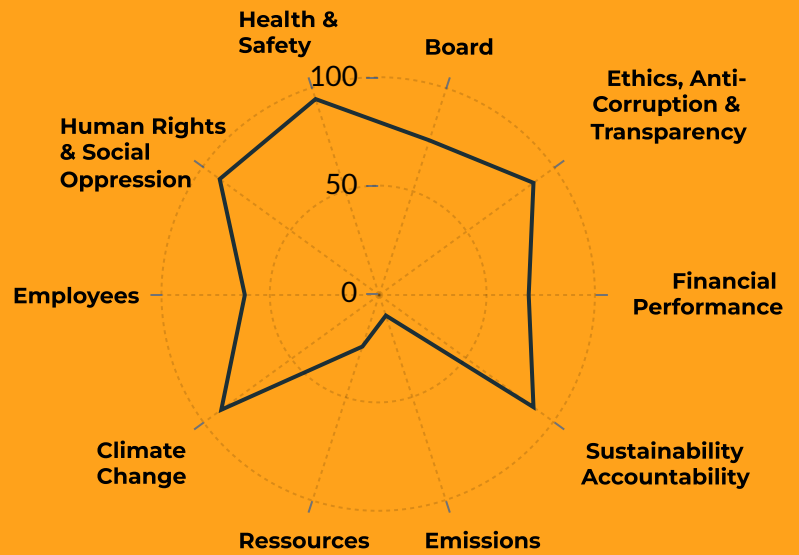
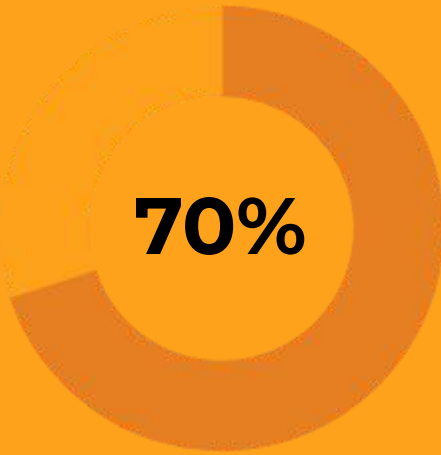


Governance

- Conflict of interest policy
- Sustainability report
- Whistle-blowing system
- Stakeholder engagement, external assurance
- etc.



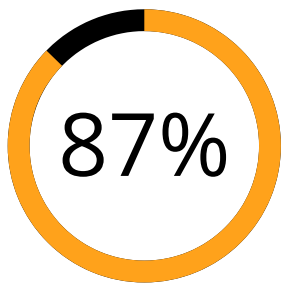
*Selected indicators that do not claim to be exhaustive and do not provide any indication of the quality of the data or the corresponding evaluation



LaLiga

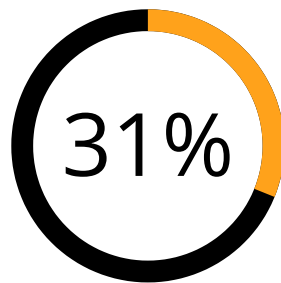
LaLiga continues setting standards for leagues and other organisations. A high level of transparency and accountability has been created over the years, with sustainability being an indispensable pillar.

The organisation recognised the importance and opportunities for itself on a global level an early stage, particularly in its role as an influencer and regulator for its 42 national clubs, with a clear organisational structure, goal, strategy, and action plan.



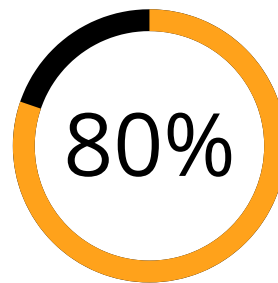
Corporate

- Top performance based on sophisticated structure of the organisation
- Materiality, impact, & risk analysis etc.



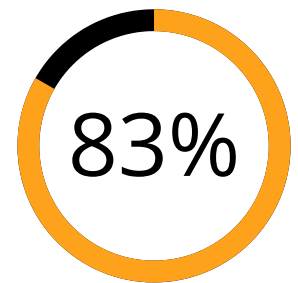
Environmental

- Three years of scope 1 emissions available
- Sensor-controlled building management system
- Strategy to reduce climate impact, etc.



Social

- Comprehensive employee data and structure available
- Employee training & education data
- Gender pay gap data
- Strong local community approach



Governance

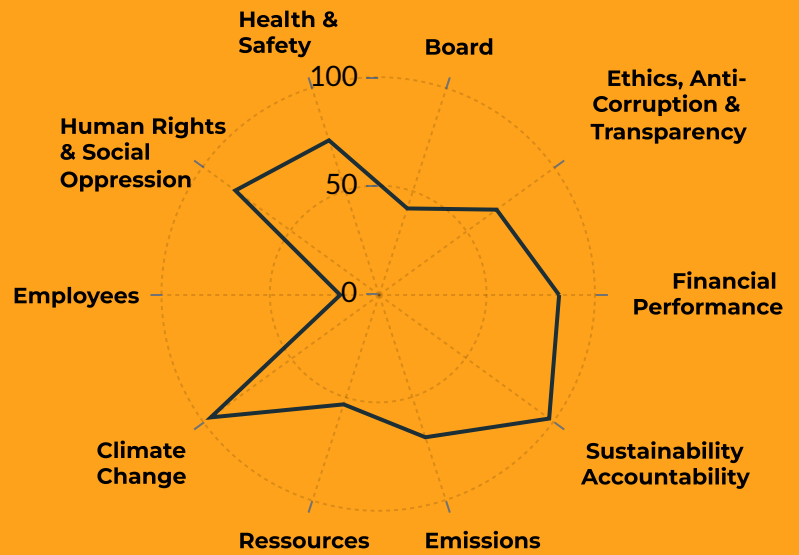
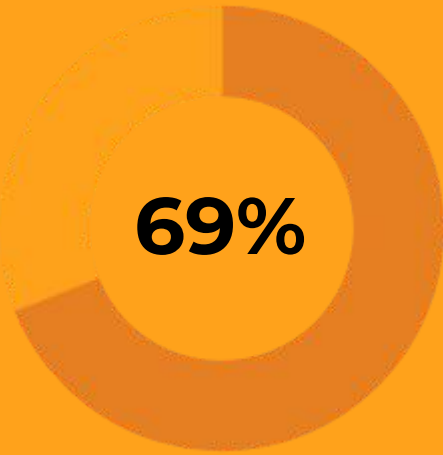
- COI policy
- Bribery & corruption assessment
- Active stakeholder engagement
- Data disclosure
- External assurance
- Charitable activities



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Manchester City FC

United Kingdom

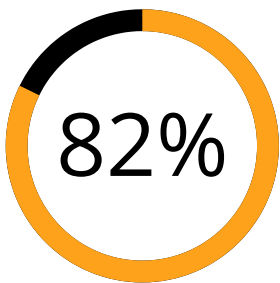


*GSBS Rating 2023 based on publicly available data

Manchester City FC

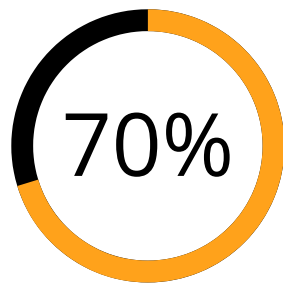
The Citizens are continuing their development with a clear approach documented in the "Sustainability Game Plan", combined with comprehensive disclosure and strong sustainability accountability.

With a particularly strong result in the environmental pillar, Manchester City FC has achieved the best GSBS Rating 2023 of all organisations rated on publicly available data. This was influenced in particular by the positive development of emissions and energy intensity.



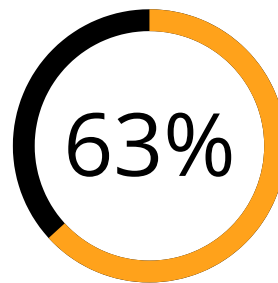
Corporate

- Good data availability
- Dedicated Director of Sustainability
- Wide range of sustainability topics covered through policies and beyond
- etc.



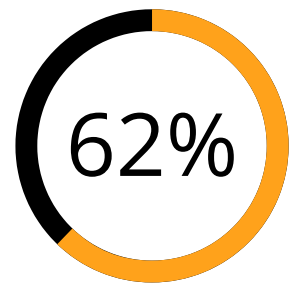
Environmental

- Detailed disclosure of environmental data and planning
- Good data availability
- Positive KPI development (e.g. emissions or energy consumption), etc.



Social

- Gender pay gap data publicly available
- Modern slavery act statement
- Several other performance indicators, e.g. total number of employees or health and safety information



Governance

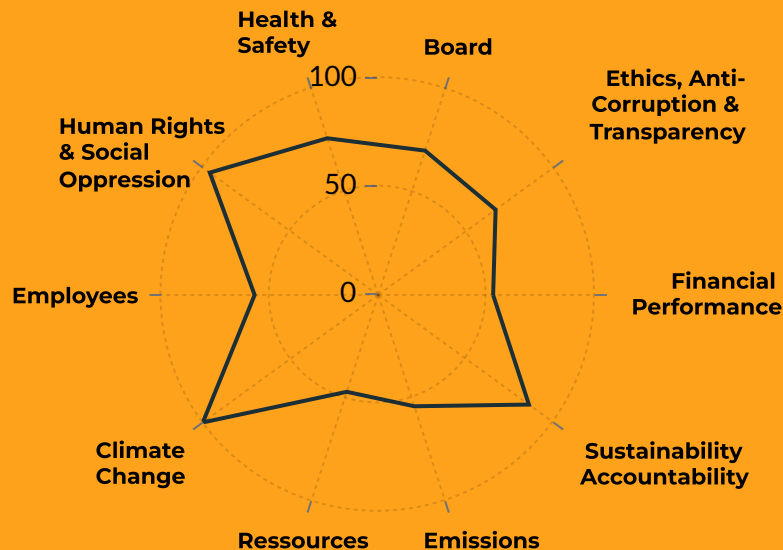
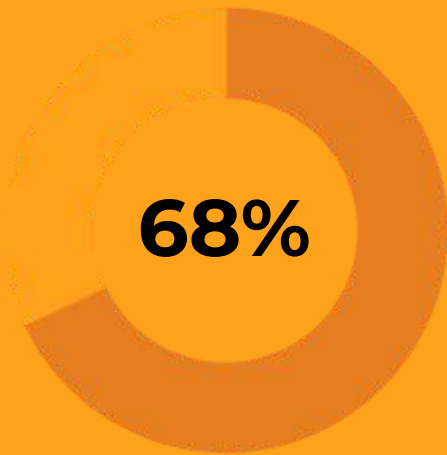
- Board composition and further information
- Chair and CEO separated
- Good stakeholder engagement and general disclosure practice
- etc.

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Juventus FC

Italy

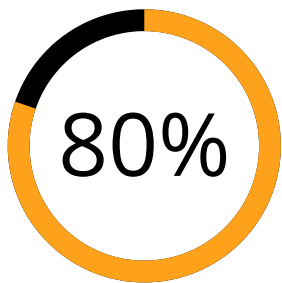


*GSBS Rating 2023 based on publicly available data

Juventus FC

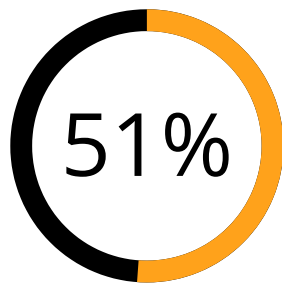
The Italian record champions have an outstanding and long track-record when it comes to sustainability reporting and disclosure. As a stock market listed organisation, they have to comply with stricter regulation.

Sustainability data availability and management is on a comprehensive level and the dedicated sustainability department is constantly pushing for further developments.



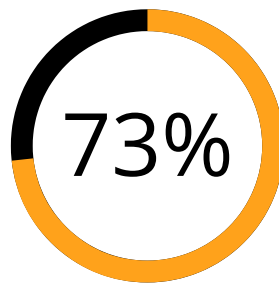
Corporate

- Good general approach
- Comprehensive width of strategies and policies in place
- Dedicated department
- etc.



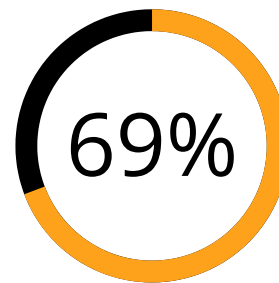
Environmental

- Wide-ranging data availability, e.g. GHG emissions, energy consumption, air, light, and noise information
- Top-management oversight for climate change, etc



Social

- Good general approach
- Wide, solid data availability regarding own employees
- Athlete development
- Good health and safety approach
- etc.



Governance

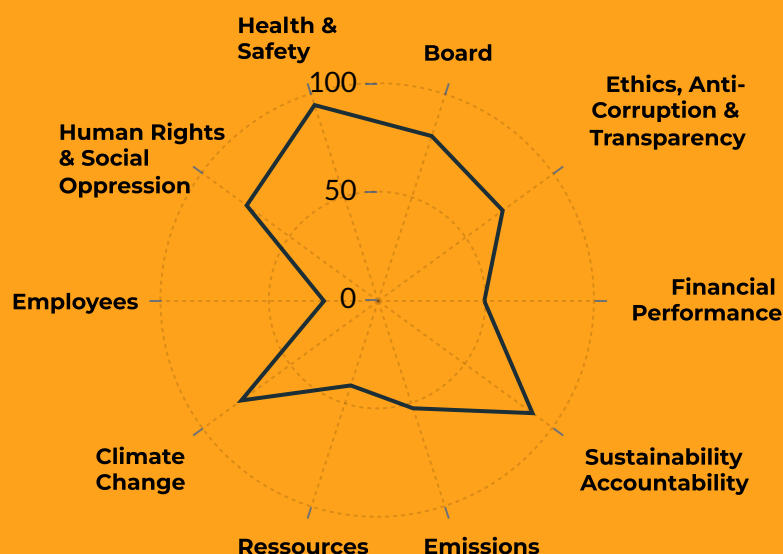
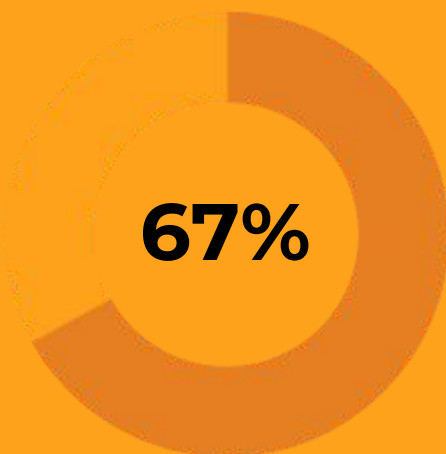
- Corporate governance
- Separation of Chair & CEO
- Board skills matrix
- General data disclosure
- Charitable activities
- Member of UNFCCC
- etc.



*Selected indicators that do not claim to be exhaustive and do not provide any indication of the quality of the data or the corresponding evaluation

SV Werder Bremen

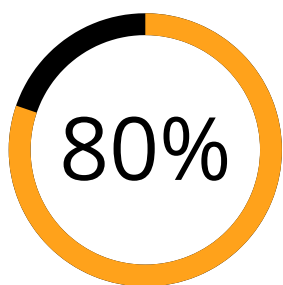
Germany



SV Werder Bremen

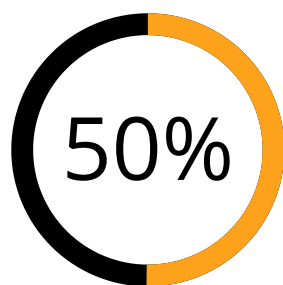
Founded in 1899, the traditional German club has found its very own path to sustainability and leads by example and progressiveness.

As one of the few organisations in professional sport, SV Werder Bremen has firmly anchored sustainability at management level with a female GM for Sustainability & Sport, making it a role model for other organisations and sectors.



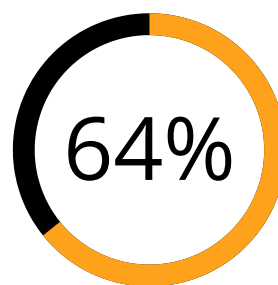
Corporate

- Solid and progressive general approach
- strong focus on local partners- and sponsors
- Broad range of strategies and policies
- Materiality and impact analysis, etc



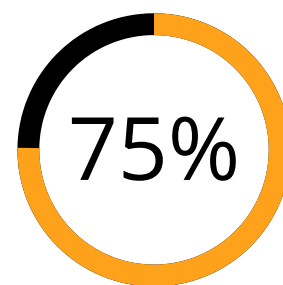
Environmental

- Comprehensive data on GHG emissions and fan and spectator journeys
- Energy, paper and water data
- Sensor-controlled building management system, etc.



Social

- Strong roots in the local community
- Environmental education of employees
- Good health and safety concept
- General availability of employee data, etc.

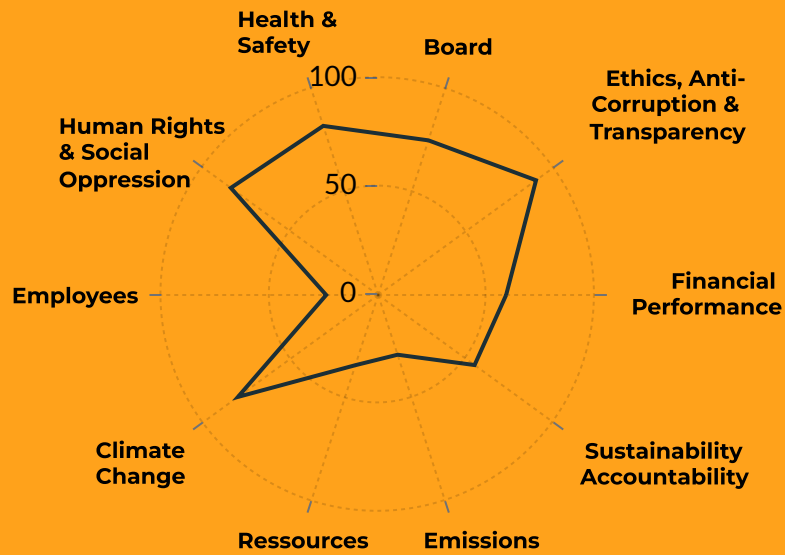
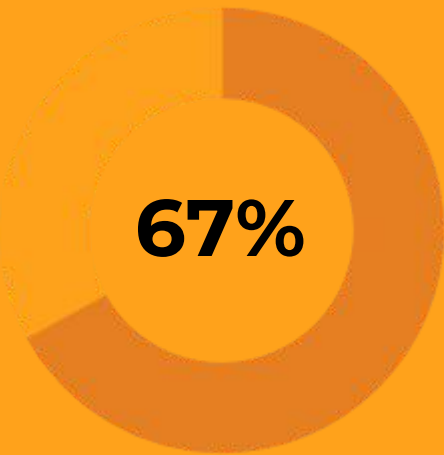


Governance

- Comprehensive board data available, with succession planning & timing
- Chair & CEO separated
- Code of Conduct, etc.

Real Madrid

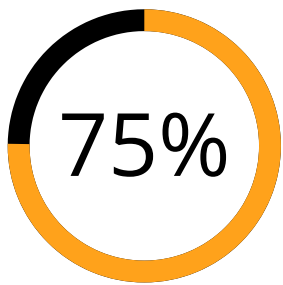
Spain



*GSBS Rating 2023 based on publicly available data, influenced by previously actively provided data

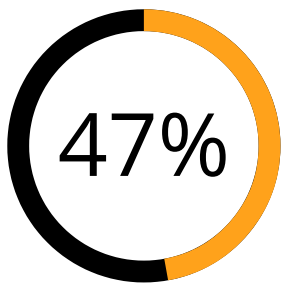
Real Madrid

The Spanish giant has an advanced general reporting system that is constantly evolving. The club has developed a sustainability strategy and has begun to structure its organisation accordingly. The GSBS Rating has improved from the previous reporting cycle, driven by the continuous efforts to improve transparency and the scope of data availability.



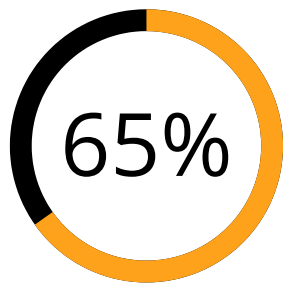
Corporate

- Financial data available
- Basic investment policy
- Board of Directors' oversight of sustainability
- Sustainability strategy
- etc.



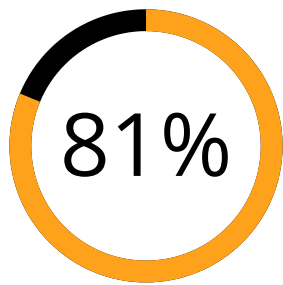
Environmental

- Network for the reuse of water
- Consideration of biodiversity
- Evaluation and involvement of suppliers
- etc.



Social

- Employee data
- Information on employment type
- Information on employee turnover
- Strong community approach
- etc.



Governance

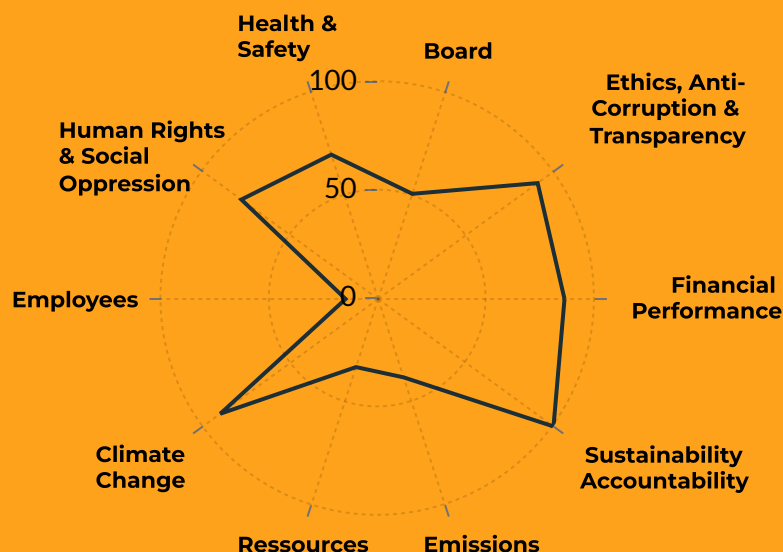
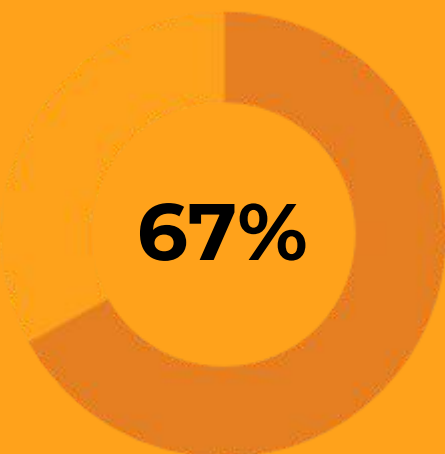
- Board composition and structure
- Board succession planning, process, timing
- Whistle-blowing channel
- etc.



*Selected indicators that do not claim to be exhaustive and do not provide any indication of the quality of the data or the corresponding evaluation

Mercedes-AMG Petronas

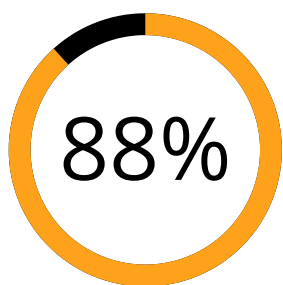
United Kingdom



Mercedes-AMG Petronas

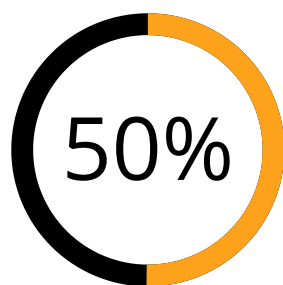
With a top five result in the corporate pillar of the GSBS 2023 rating, the organisation is prepared for continuous development in the coming years, driven by ambition and demands on itself.

Sustainability is anchored in the structure of the organisation, monitored at Management Board level and implemented and driven forward on a daily basis by the well-equipped dedicated department.



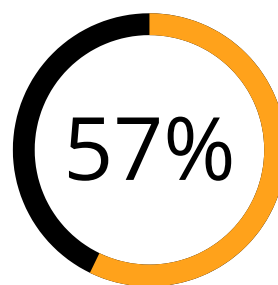
Corporate

- Runners-up result
- Full scope of financial data
- Active sustainability investments
- Sustainability committee
- etc.



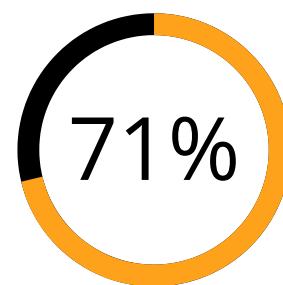
Environmental

- Three years GHG emissions track-record
- Compensation for unavoidable GHG emissions
- Energy consumption data
- etc.



Social

- Three years of total employee numbers
- Apprenticeships
- Gender pay gap data
- Stakeholder and community engagement
- etc.



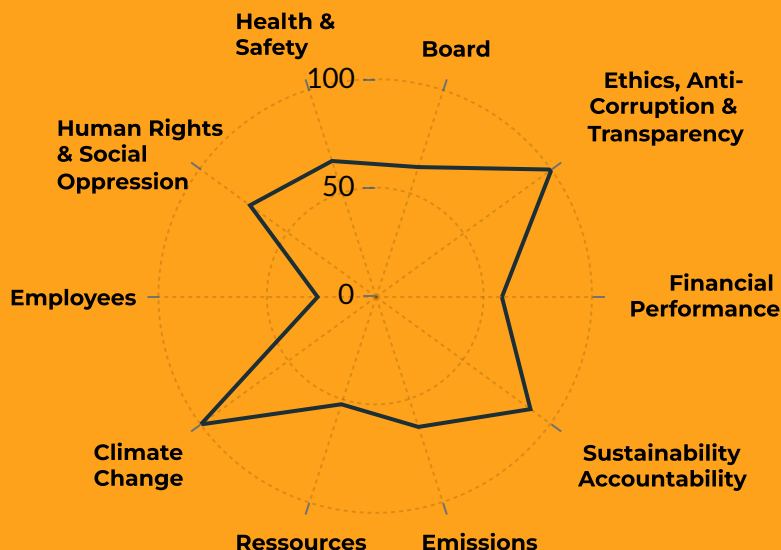
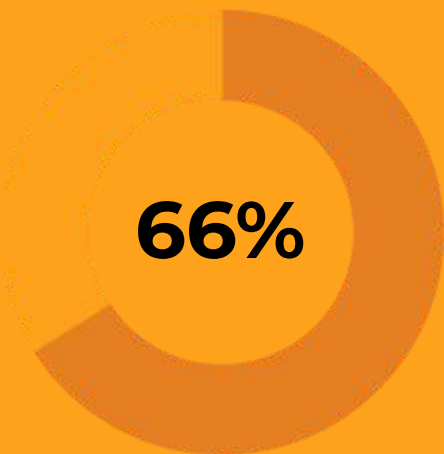
Governance

- Board composition, ethnicity and gender
- Separation of Chair & CEO
- Conflict of interest policy
- etc.

*Selected indicators that do not claim to be exhaustive and do not provide any indication of the quality of the data or the corresponding evaluation

Real Betis Balompie

Spain

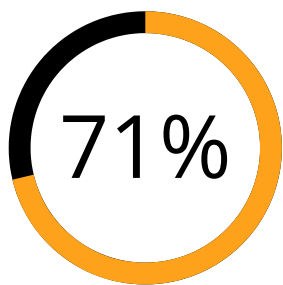


Real Betis Balompie

Real Betis continues to be a real powerhouse when it comes to innovative sustainability in sport.

The "Béticos" have developed their very own approach to sustainability and the dedicated department is constantly challenging itself to improve further.

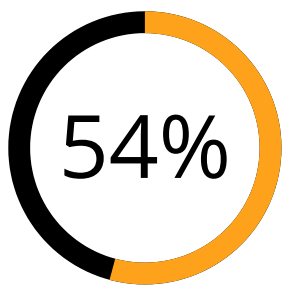
With its "Forever Green" and the new "Rafael Gordillo" sports facilities, the further development and improvement of Real Betis is programmed.



Corporate

- Sustainability strategy
- Code of ethics
- Sustainability embedded in procurement process
- Dedicated department

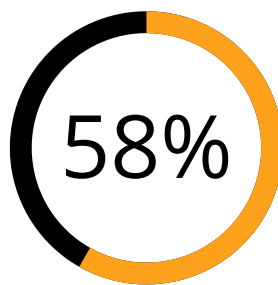
• etc.



Environmental

- Three years scope 1, 2, & 3 emissions
- Business and commuter travel data
- Emissions offsetting
- Energy, water consumption

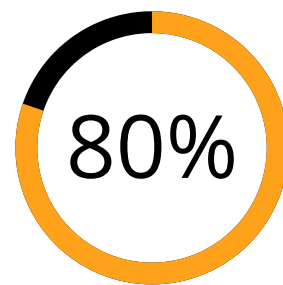
• etc.



Social

- Employee numbers
- Ethnicity & gender data
- Permanent vs. temporary data
- Gender pay gap data for employees & professional athletes

• etc.

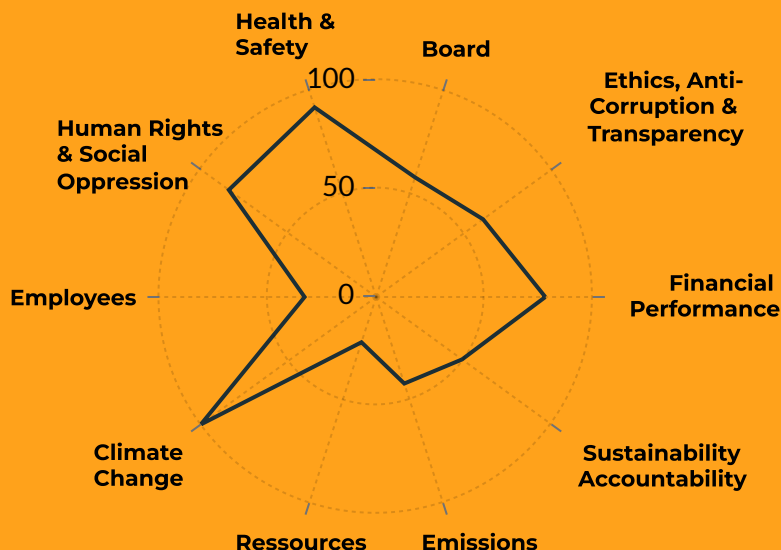
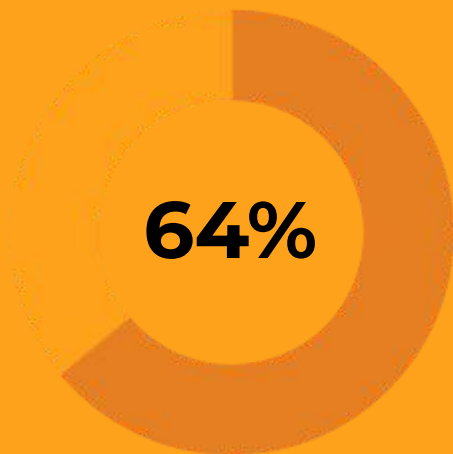


Governance

- Board composition
- Board skills matrix
- Separation of Chair & General Managers
- Compliance department
- Ethical Channel

• etc.

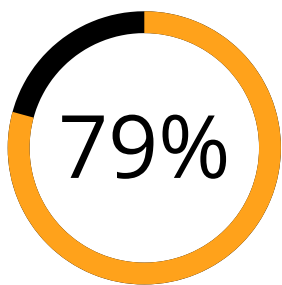
*Selected indicators that do not claim to be exhaustive and do not provide any indication of the quality of the data or the corresponding evaluation



*GSBS Rating 2023 based on publicly available data

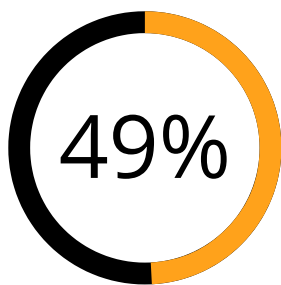
Union des Associations Européennes de Football

As one of the most powerful and influential governing bodies in world football, UEFA utilises its pre-eminent position to promote the ongoing development of all its many stakeholders. The association has the unique opportunity and power to leverage its influence over an entire continent and its favourite sports. With a well-established documentation and disclosure practice, UEFA focuses strongly on developing policies and supporting its affiliated clubs and national associations, leaving no one behind, as there are strong differences in size and other limiting factors between them.



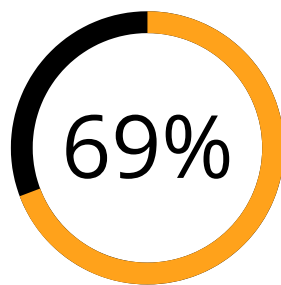
Corporate

- Full five years financial data
- Investment policy
- Active ESG investment
- Fair Play and Social Responsibility Committee
- Stakeholder mapping
- etc.



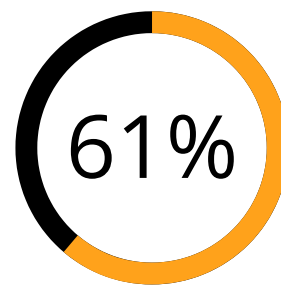
Environmental

- Scope 1, 2, & 3 GHG emissions data
- Carbon compensation
- Climate change impact and responsibility definition
- Climate related risk analysis
- etc.



Social

- Employee numbers, with gender information
- Employment type, permanent vs. temporary
- Stakeholder engagement
- etc.



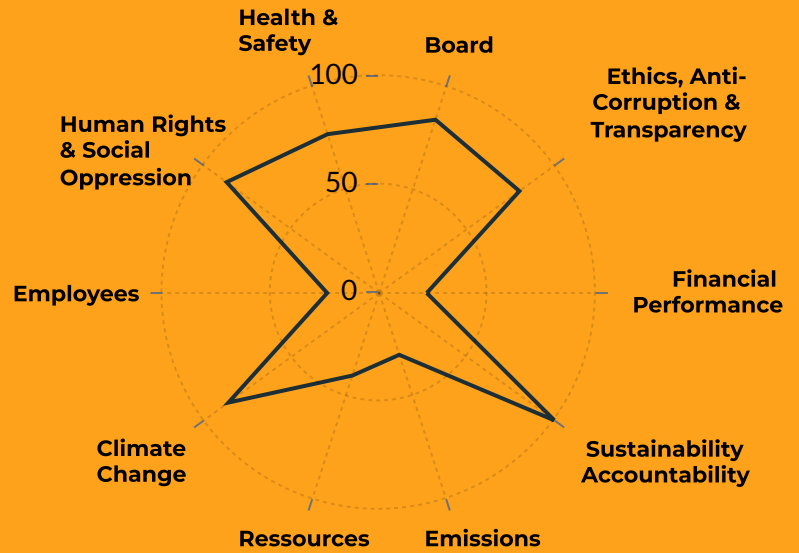
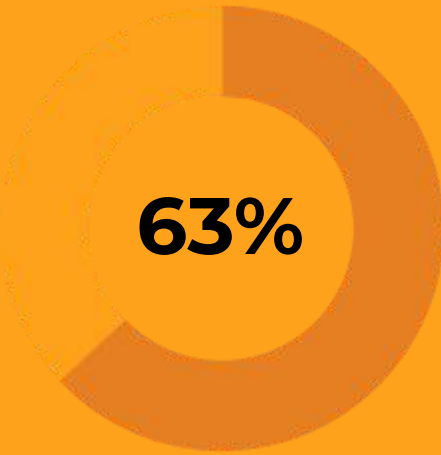
Governance

- Good disclosure regarding committee compositions
- Annual reports and strategies publicly available
- Stakeholder training & education
- etc.

*Selected indicators that do not claim to be exhaustive and do not provide any indication of the quality of the data or the corresponding evaluation

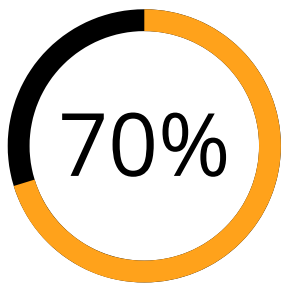
Nõmme Kalju FC

Estonia



Nõmme Kalju FC

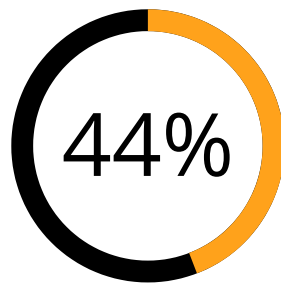
The Estonian club and its ambitious owner have the clear objective and plan to position themselves as a true sustainability leader and role model in the Baltic region. As a small European club the organisational structure and sustainability data management are in the build-up, while several aspects are already in place. As it is nationwide standard, just like other Estonian organisations, Nõmme Kalju FC has a very high level of transparency. While in early stage, this club will push its own boundaries in the years to come, leveraging the full potential and power of sustainability in sports.



Corporate

- Sustainability oversight and pushed by the owner
- Comprehensive stakeholder mapping
- Sustainability strategy

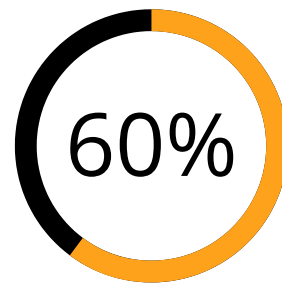
• etc.



Environmental

- Active fan & spectator travel engagement
- Free public transport for fans & spectators
- Full energy, water, and paper consumption
- Local sourcing

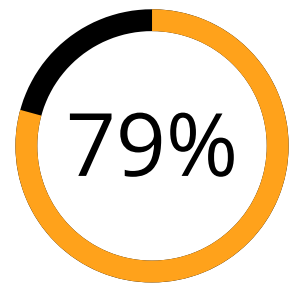
• etc.



Social

- Employee numbers, gender and ethnicity
- Employee training on sustainability
- Good community contribution

• etc.



Governance

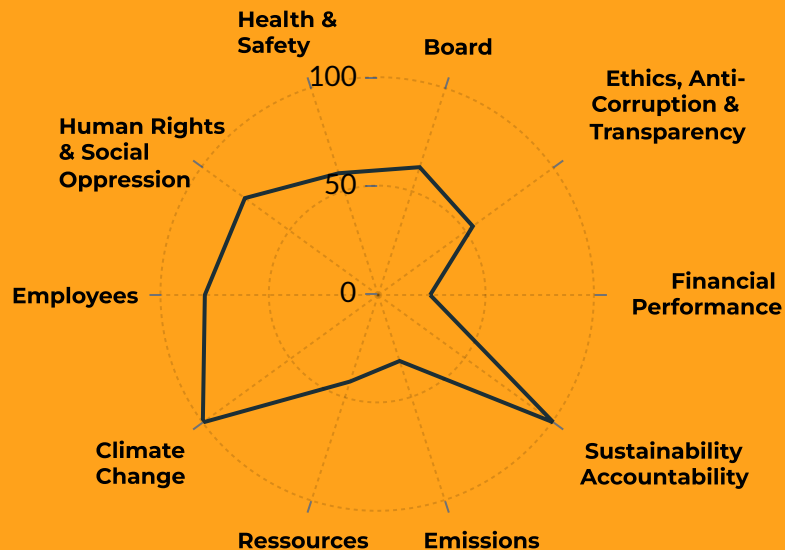
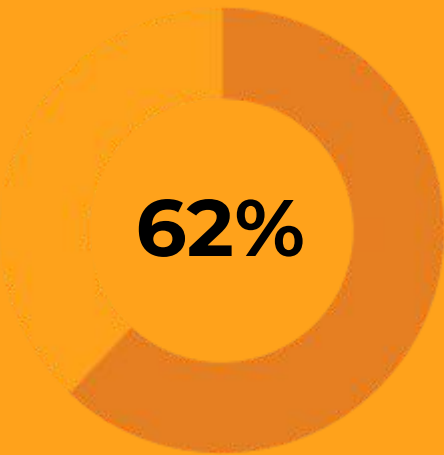
- High proportion of women in senior management
- Board skills matrix
- Succession planning for the Board, timetable and procedure

• etc.

*Selected indicators that do not claim to be exhaustive and do not provide any indication of the quality of the data or the corresponding evaluation

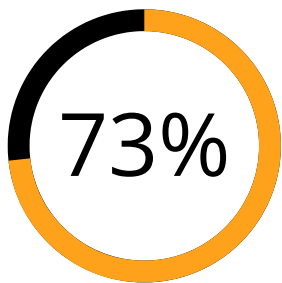
Füchse Berlin

Germany



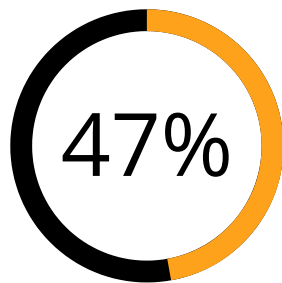
Füchse Berlin

The German powerhouse and only Handball organisation being rated during the GSBS Reporting Cycle 2023, has high ambitions, with a clear strategy and action plan. Supported and fueled by strong partnerships, the Füchse Berlin will continue their unique path for a more sustainable future. The goal is to become the sustainability leader in handball and beyond, and we look forward to documenting the development in the coming years.



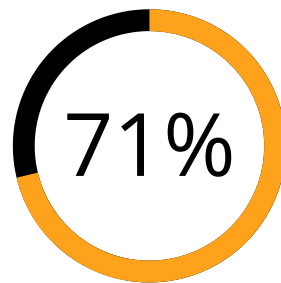
Corporate

- Board level oversight
- CEO statement regarding sustainability
- Sustainability strategy and a solid range of policies in place
- etc.



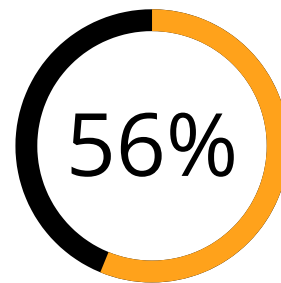
Environmental

- GHG emissions for training facilities
- Electrical car fleet
- Business and commuter travel data
- Energy consumption
- Lighting technology
- etc.



Social

- Employee numbers, gender and ethnicity
- Composition of management levels
- Employee type data
- Employee turnover
- Employee training
- etc.



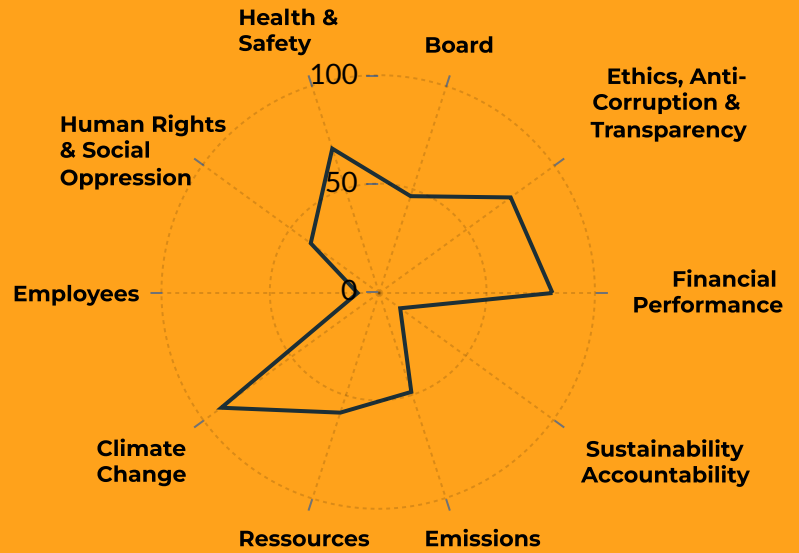
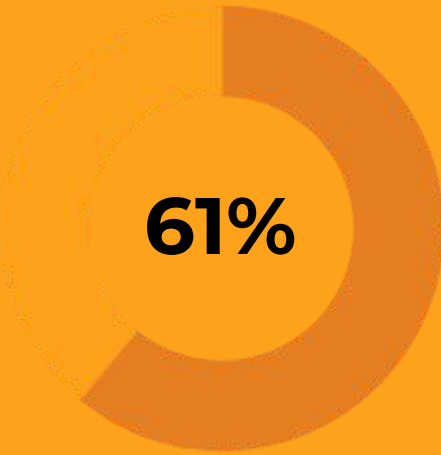
Governance

- Board composition
- Board skills matrix
- Disclosure and transparency
- Memberships
- etc.

*Selected indicators that do not claim to be exhaustive and do not provide any indication of the quality of the data or the corresponding evaluation

Forest Green Rovers

United Kingdom

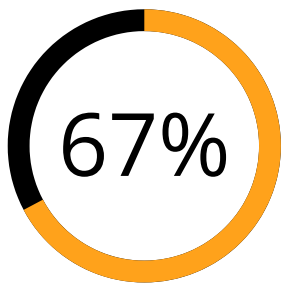


*GSBS Rating 2023 based on publicly available data

Forest Green Rovers

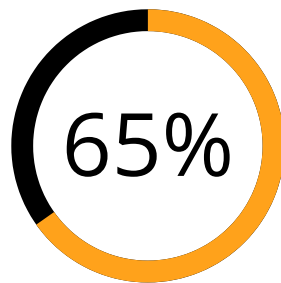
Forest Green Rovers are undeniably one of the most iconic and innovative organisations in the professional sports industry when it comes to sustainability. The English football club is admired worldwide for its progressive and vegan approach, which is very firmly and consistently embedded into the structure of the entire organisation - from sponsorship structure to suppliers to business practices and beyond.

Further development of transparency and active disclosure will eventually have an impact on the club's overall sustainability performance.



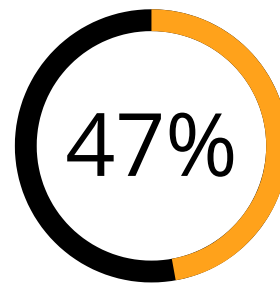
Corporate

- Full five year financial data track record
- Sustainability driven by the majority shareholder
- Strategies and policies



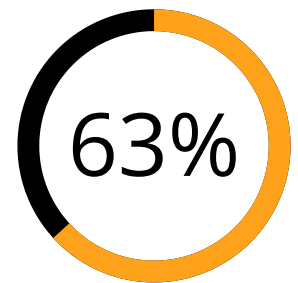
Environmental

- Total number of emissions
- Vegan club
- Organic pitch
- Carbon offsetting
- Renewable energy systems
- etc.



Social

- Employee numbers
- Employee training
- Community engagement
- Supply chain assessment
- etc.



Governance

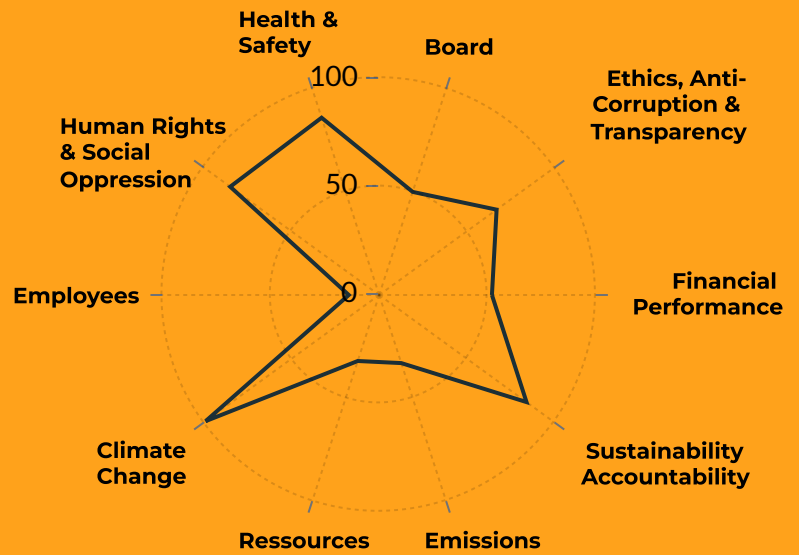
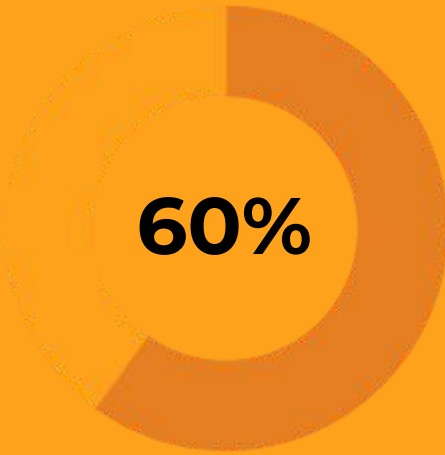
- Board information
- Separation of Chair & CEO
- Club Charter
- Data disclosure and reporting
- etc.



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The AELTC - Wimbledon

United Kingdom

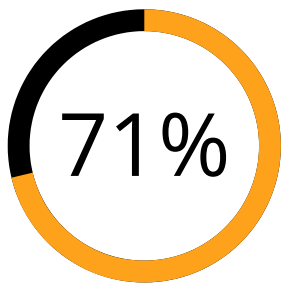


*GSBS Rating 2023 based on publicly available data

The All England Lawn Tennis Club - Wimbledon

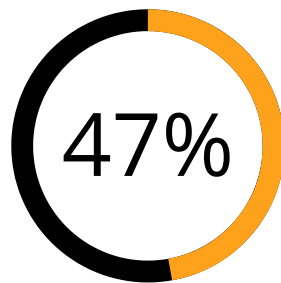
The iconic tennis organisation has a clear sustainability strategy and action plan that is constantly pushing its own boundaries.

There is a good balance between continuous internal development and active stakeholder engagement.



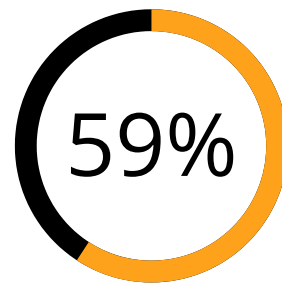
Corporate

- Full five years financial performance track-record
- Sustainability strategy
- Code of conduct
- Range of policies
- etc.



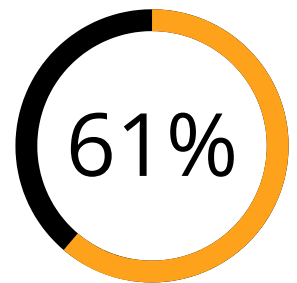
Environmental

- Three years 1, 2, & 3 scope GHG emissions
- Own renewable energy systems in place
- Electric lawnmowers and horticulture equipment
- etc.



Social

- Employee numbers
- Modern slavery act statement
- Comprehensive health & safety approach
- Strong supplier guidelines
- etc.



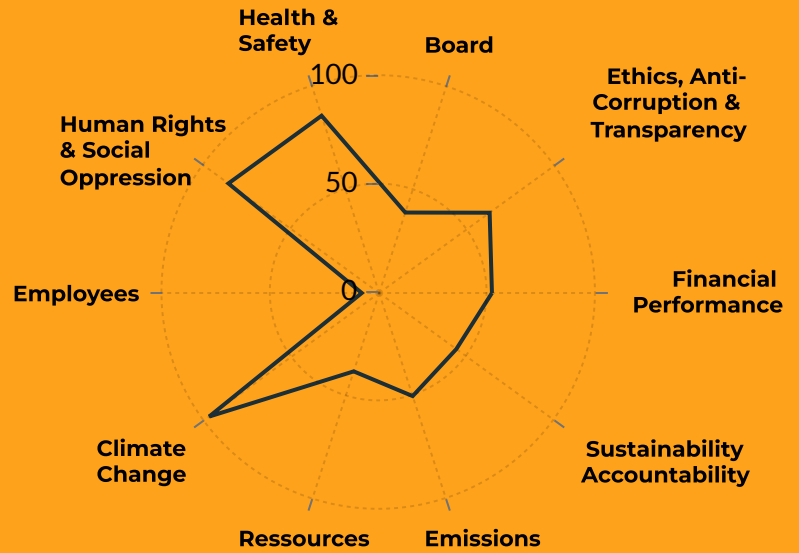
Governance

- Comprehensive board information
- Solid disclosure and transparency
- Separation of Chair & CEO
- UNFCCC
- etc.

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Tottenham Hotspur

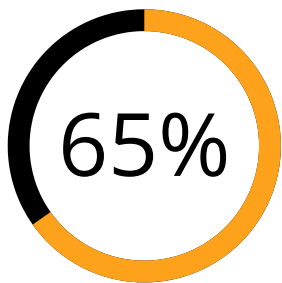
United Kingdom



*GSBS Rating 2023 based on publicly available data

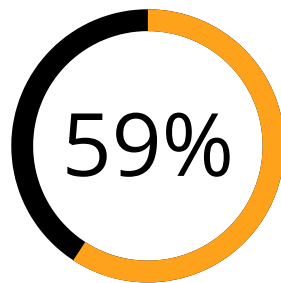
Tottenham Hotspur

The Premier League club is on the road to sustainability, with reporting and disclosure mainly taking place via the website and the annual financial report.



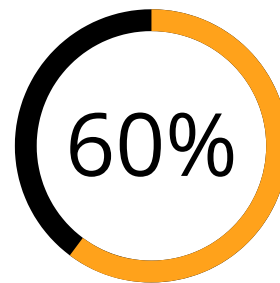
Corporate

- Full five years of financial performance publicly available
- Strategic approach towards sustainability and climate change



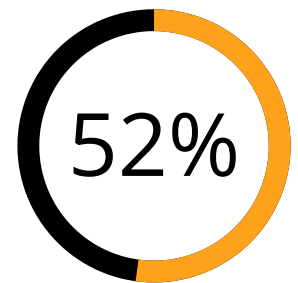
Environmental

- GHG emission data
- Fan & spectator travel engagement
- Noise pollution controls
- Carbon offsetting
- Renewable energy systems in place
- etc.



Social

- Total number of employees
- Child protection and safeguarding
- Employees trained on sustainability topics
- Gender pay gap data
- etc.



Governance

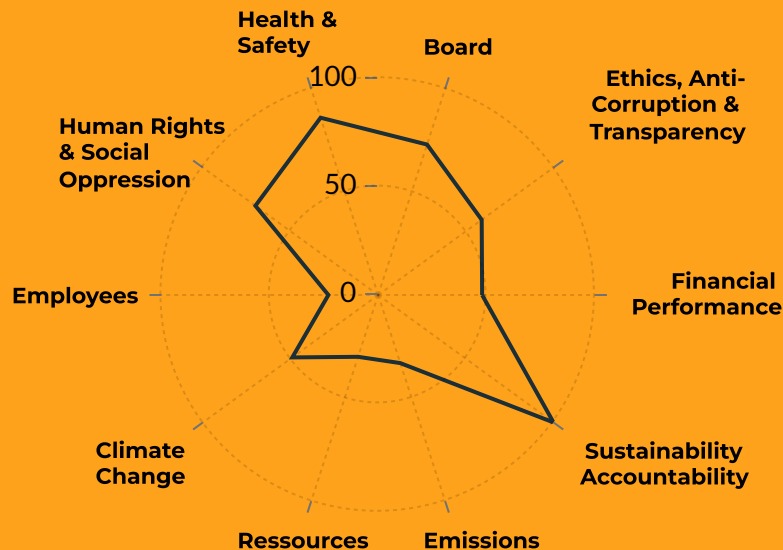
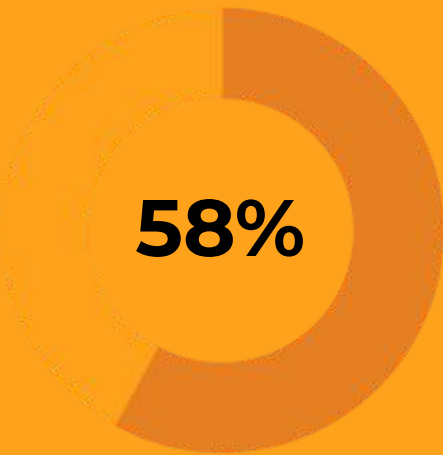
- Board composition
- Active stakeholder engagement
- Several corresponding memberships
- Foundation
- etc.



*Selected indicators that do not claim to be exhaustive and do not provide any indication of the quality of the data or the corresponding evaluation

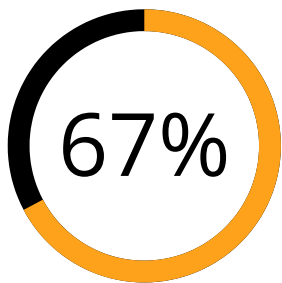
FC Schalke 04

Germany



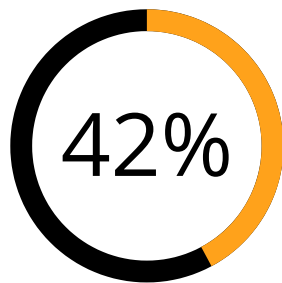
FC Schalke 04

As one of the largest football clubs in Germany, FC Schalke 04 has a natural organisational structure that serves multiple themes of modern sustainability management. Deeply rooted in the local community of its hometown of Gelsenkirchen, it is obvious that social issues play a major role in the club's activities as it patiently develops the full spectrum of sustainability data, with its ups and downs.



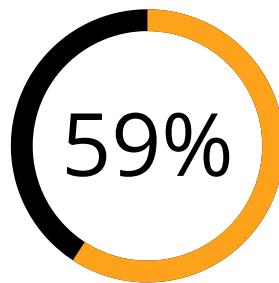
Corporate

- Full five years financial performance
- Top-level oversight and responsibility of sustainability
- Code of conduct
- etc.



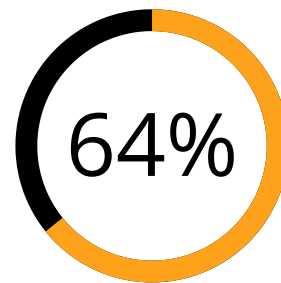
Environmental

- Scope 1 & 2 emissions
- Stadium tickets are also valid for the use of public transport
- Energy consumption data
- Lightning technology
- etc.



Social

- Employee numbers
- Vocational training / apprenticeship
- Annual employee review sessions
- Procurement guidelines
- etc.



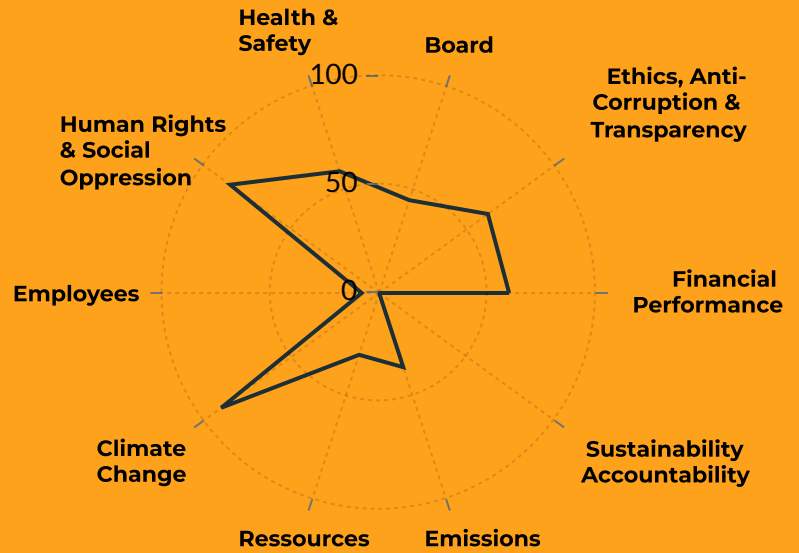
Governance

- Comprehensive board structure and data
- Board skills matrix
- Separation of Chair & CEO
- Foundation
- etc.

*Selected indicators that do not claim to be exhaustive and do not provide any indication of the quality of the data or the corresponding evaluation

Liverpool FC

United Kingdom



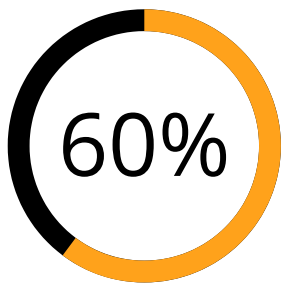
*GSBS Rating 2023 based on publicly available data

Liverpool FC

The organisation has set itself ambitious goals and has a solid range of strategies and measures in place.

There is a clear trend towards greater disclosure and transparency in relation to sustainability data and performance.

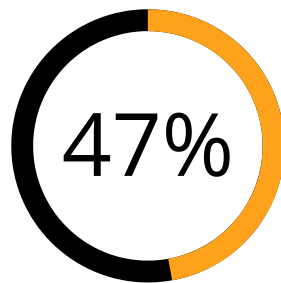
A dedicated section on the website makes sustainability a priority, which should lead to continuous development and improvement in the coming years.



Corporate

- Full five years financial performance
- Football Leadership Diversity Code
- Supply chain risk analysis

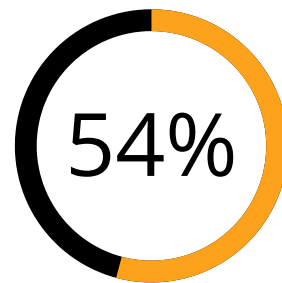
• etc.



Environmental

- Scope 1, 2, & 3 GHG emissions for 2021/22
- Fan & spectator travel engagement
- Offsetting communicated
- Energy consumption

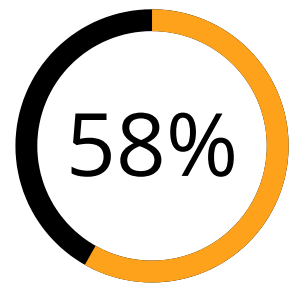
• etc.



Social

- Employee numbers
- Apprenticeship programs
- Data (hours of) employee training
- Gender pay gap data

• etc.

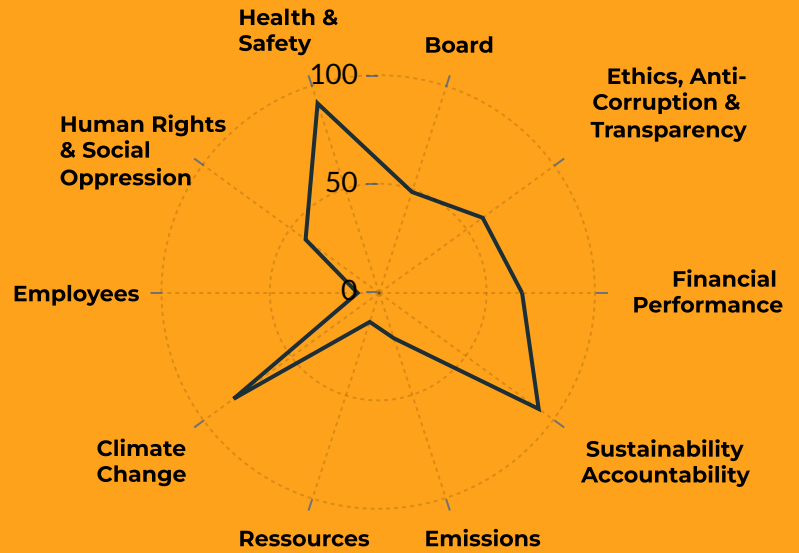


Governance

- Board composition
- Separation of Chair & CEO
- Partly disclosure and transparency in place
- Stakeholder training

• etc.

*Selected indicators that do not claim to be exhaustive and do not provide any indication of the quality of the data or the corresponding evaluation



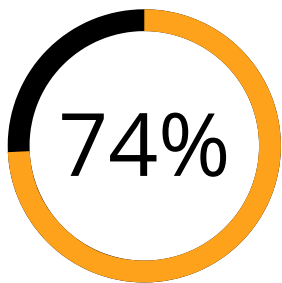
*GSBS Rating 2023 based on publicly available data

Fédération Internationale de Football Association

Football's global governing body has a huge responsibility to fans and spectators around the world.

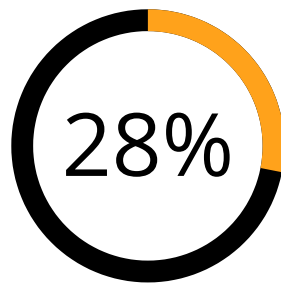
While there is comprehensive and broad-based reporting, there is still room for further development in sustainability reporting.

The focus is on the large number of tournaments, which is why it is to be hoped that the corresponding documentation of organisational data will be caught up on very soon.



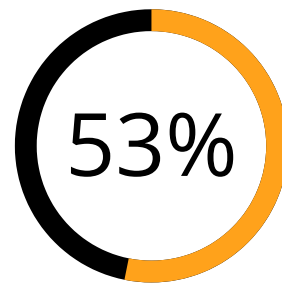
Corporate

- Five years of financial performance data
- Sustainability strategy
- Dedicated sustainability department
- etc.



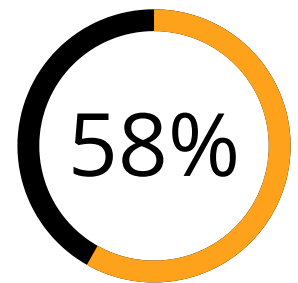
Environmental

- Carbon offsetting
- Climate change impact definition
- Climate change strategy
- Sustainable procurement process
- etc.



Social

- Employee gender data
- Fan health and safety
- Data protection
- Good approach towards the use of technology
- etc.



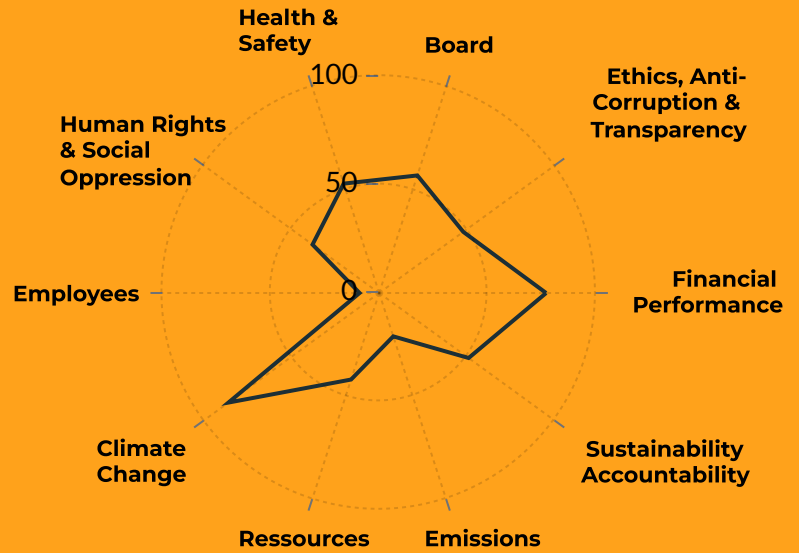
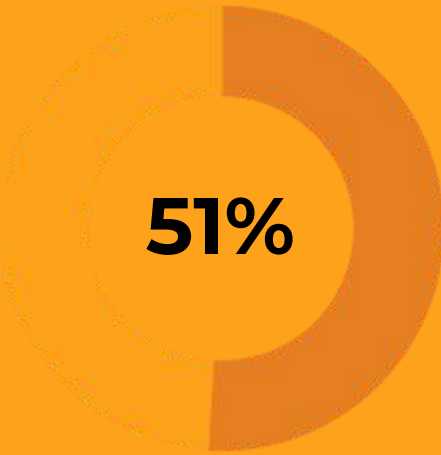
Governance

- Composition of different committees publicly available
- Partly sustainability data disclosure
- Stakeholder engagement
- etc.

*Selected indicators that do not claim to be exhaustive and do not provide any indication of the quality of the data or the corresponding evaluation

FC Bayern München

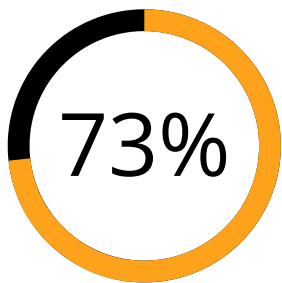
Germany



*GSBS Rating 2023 based on publicly available data

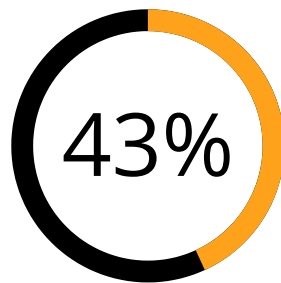
FC Bayern Munich

The German record champions are developing their sustainability concept and measures with the aim of harmonising them with their sporting ambitions in the near future. While the organisation has made efforts to strengthen its internal capacities, reporting on sustainability data mainly relates to the stadium.



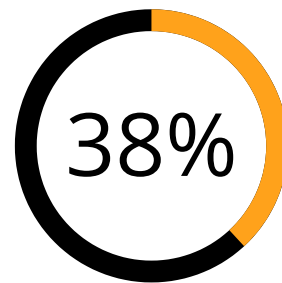
Corporate

- Five years of financial performance
- Sustainability working group
- Use of external consulting
- etc.



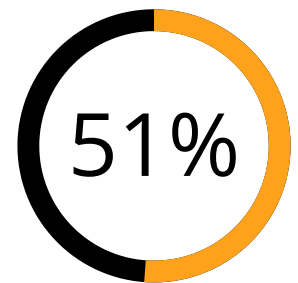
Environmental

- GHG emissions for stadium available
- Documentation of other emissions
- Energy and water consumption for stadium
- etc.



Social

- Strong local community approach
- Social engagement
- Local food sourcing for the stadium
- Active approach towards Globalisation
- etc.



Governance

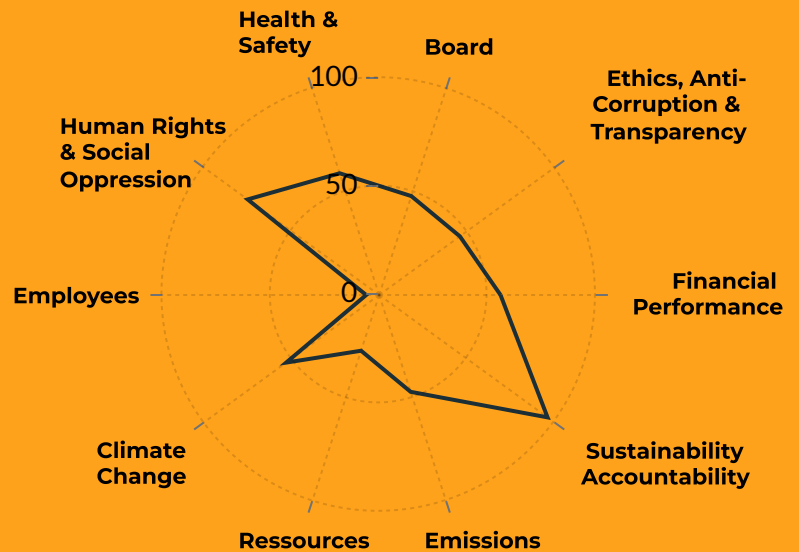
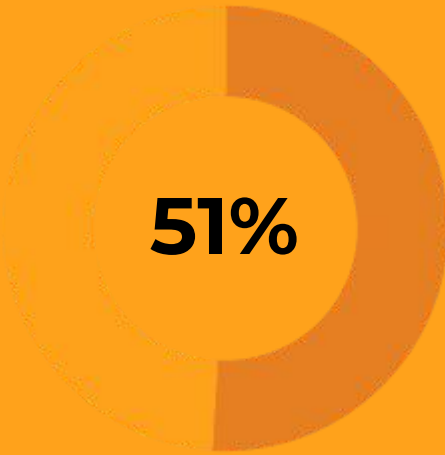
- Board composition
- Separation of Chair & CEO
- Stadium data disclosure
- Foundation
- etc.



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Arsenal FC

United Kingdom

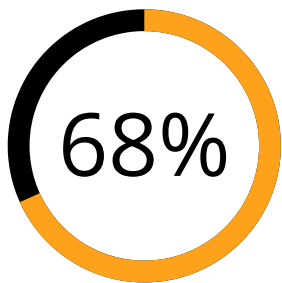


*GSBS Rating 2023 based on publicly available data

Arsenal Football Club

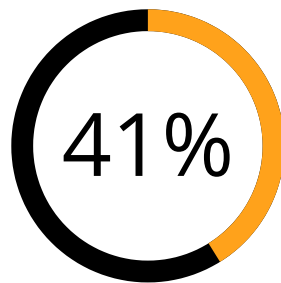
The Gunners have developed their individual sustainability approach with a strategy and have ambitious plans for the coming years.

As with other organisations in the UK, the Modern Slavery Act declaration is a core part of the social pillar.



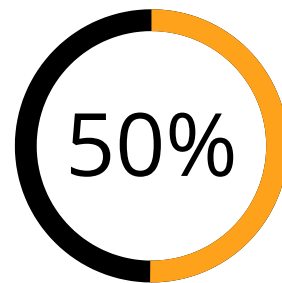
Corporate

- Full five years financial performance data
- Sustainability strategy
- Wide range of policies
- Dedicated sustainability department
- etc.



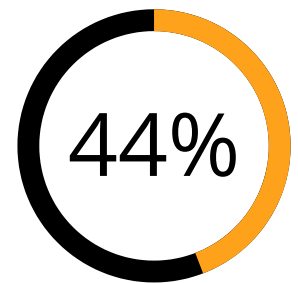
Environmental

- Full scope 1, 2, & 3 GHG emissions data
- Match day carbon offsetting
- Energy consumption
- Biodiversity top-level addressed
- etc.



Social

- Employee numbers
- Gender pay gap data
- Supplier engagement
- Sport in the community
- Training of energy efficiency
- Modern Slavery Act
- etc.



Governance

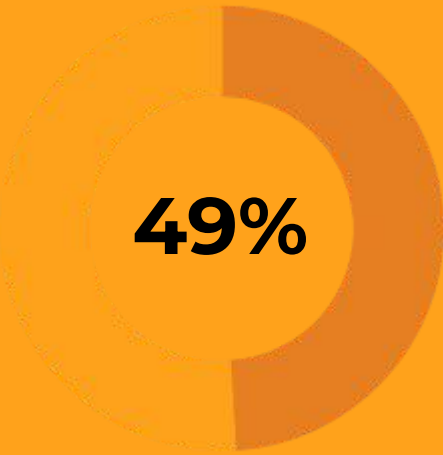
- Board composition
- Separation of Chair & CEO
- Whistle-blowing system
- External assurance of financial data
- etc.

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Premier League

United Kingdom

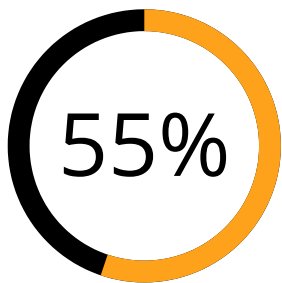


*GSBS Rating 2023 based on publicly available data

Premier League

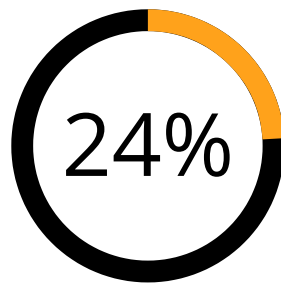
The Premier League has a range of data that is publicly available, no doubt largely due to UK legal requirements.

At the same time, the League has begun the process of positioning itself in wider society in terms of sustainability and as an effective governing body for its organisation.



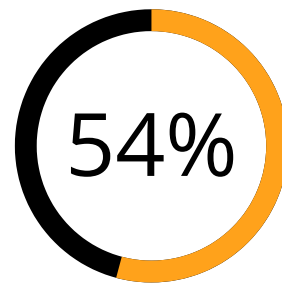
Corporate

- Five years of financial performance data
- Sustainability steering group
- etc.



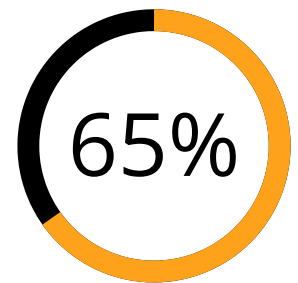
Environmental

- GHG emissions data available
- Energy consumption
- Environmental supplier assessment and engagement
- etc.



Social

- Employee numbers
- Statement of principles
- Stakeholder engagement
- Modern Slavery Statement
- etc.

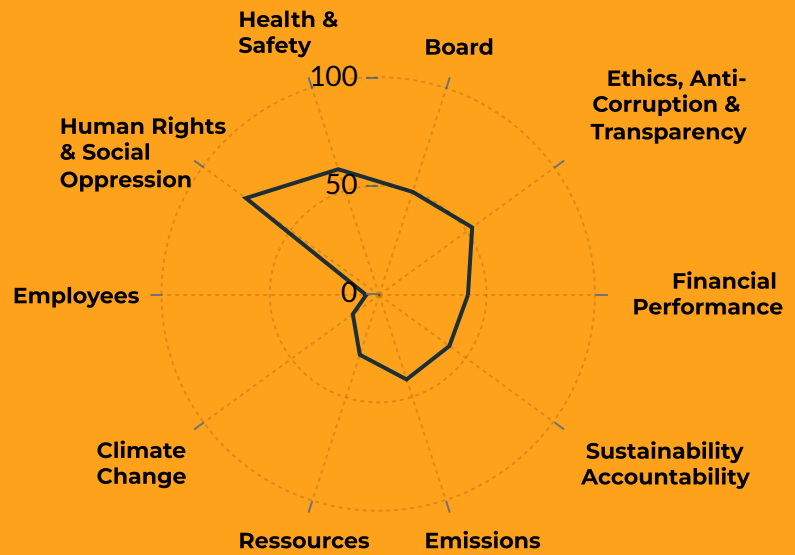
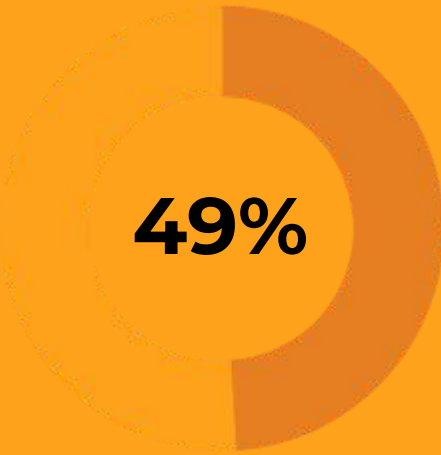


Governance

- Board composition
- Formal process of board member appointment
- Separation of Chair & CEO
- Partly disclosure of sustainability data
- etc.

Manchester United

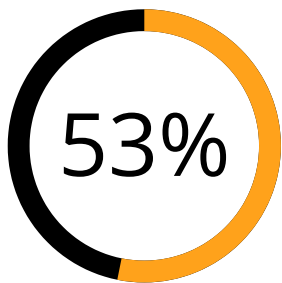
United Kingdom



*GSBS Rating 2023 based on publicly available data

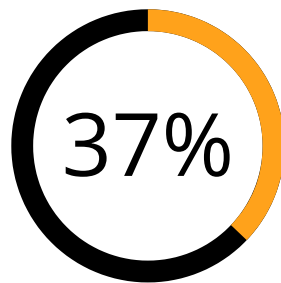
Manchester United

Although the efforts towards sustainability are clearly visible, the English record champions are still at an early stage on their journey towards sustainability. The disclosure of data and the transparency of the organisation have so far been determined primarily by the legal requirements in the annual financial reports. Efforts have been made to develop a corresponding organisational structure and reporting.



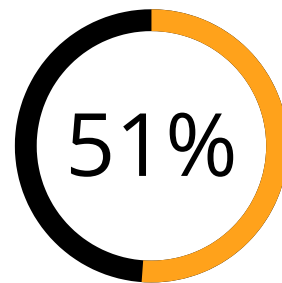
Corporate

- Full five years of financial performance
- Cross-departmental Environmental Management Action Group
- Risk committee
- etc.



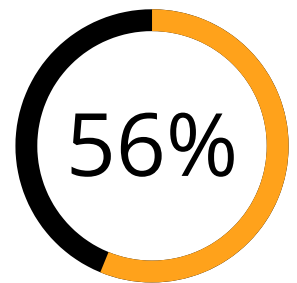
Environmental

- Three years of GHG emissions data
- Fan & spectator travel engagement
- Carbon offsetting program
- etc.



Social

- Employee numbers
- Staff engagement programme
- Gender pay gap data
- Modern Slavery Statement
- etc.



Governance

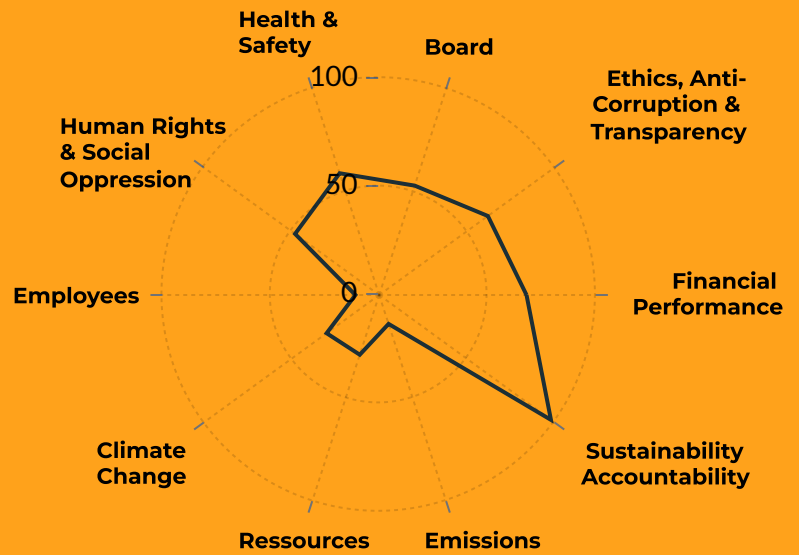
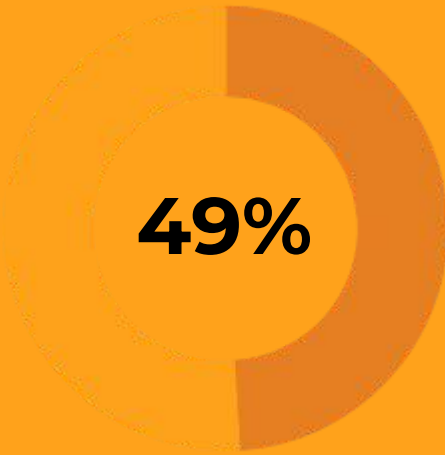
- Board composition
- Code of business conduct and ethics
- Foundation
- etc.



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AC Milan

Italy

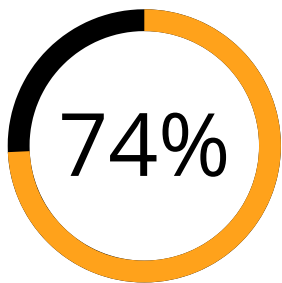


AC Milan

AC Milan has set out its ambitions for continuous development and improvement in the area of sustainability.

With a clear decision in favour of transparency and accountability, the club has actively provided data for the first time in the 2023 reporting cycle.

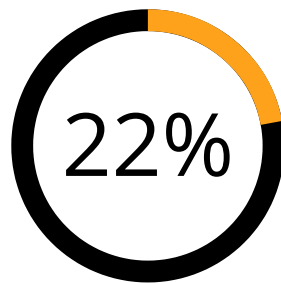
Data availability and management are still at an early stage, but the basic structural requirements are already in place with a sustainability strategy and a dedicated manager. We expect the Italian club to fulfil its ambitions soon - on and off the pitch.



Corporate

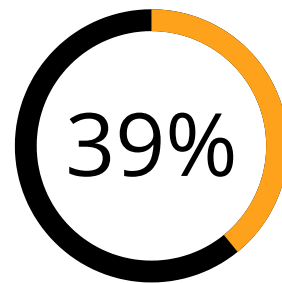
- Five years of financial performance data
- Directly investments in social and environmental sustainable projects

• etc.



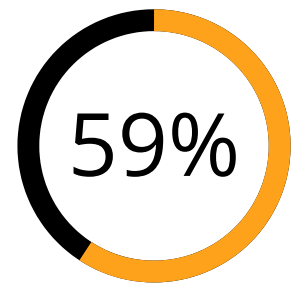
Environmental

- Renewable energy systems in place
- Energy consumption data partly available
- etc.



Social

- Employee numbers
- Vocational training & apprenticeship
- Stakeholder engagement
- etc



Governance

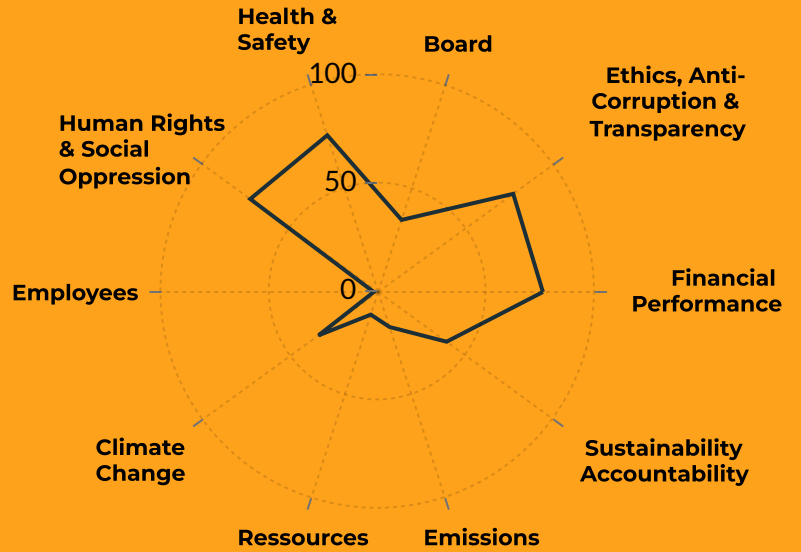
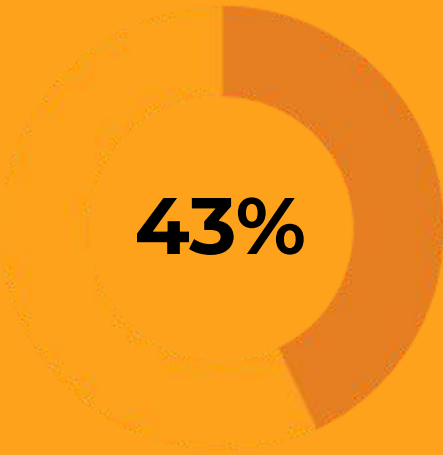
- Board composition
- Separation of Chair & CEO
- Code of ethics
- Whistle-blowing system
- etc.



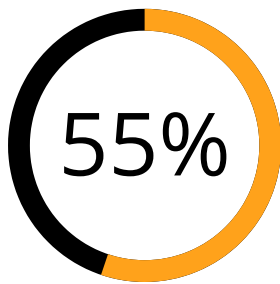
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Formula 1

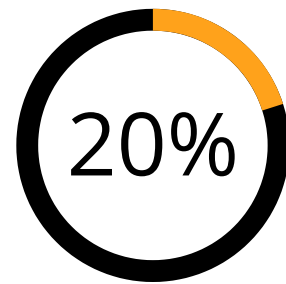
United Kingdom



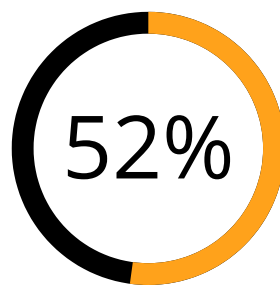
*GSBS Rating 2023 based on publicly available data



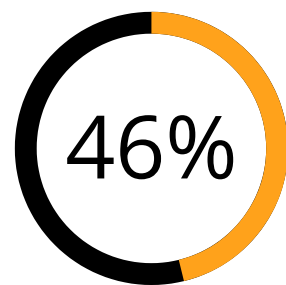
Corporate



Environmental



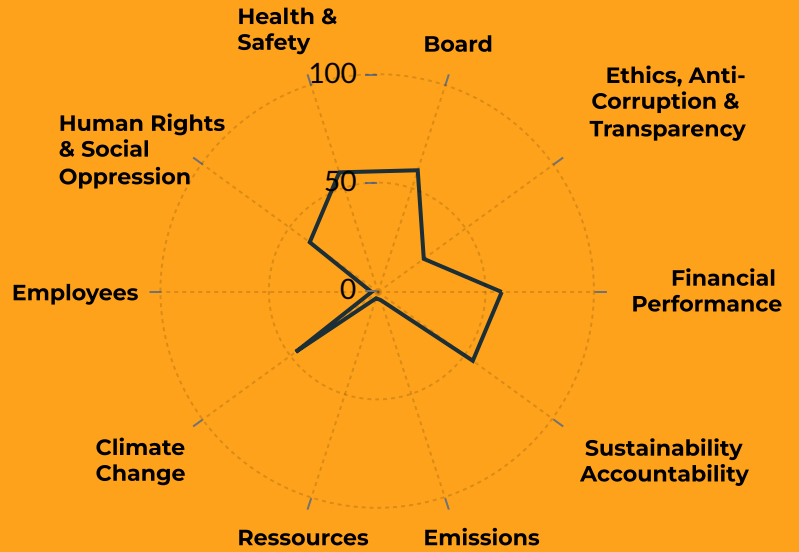
Social



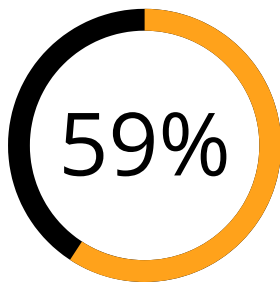
Governance

Deutsche Fussball Liga

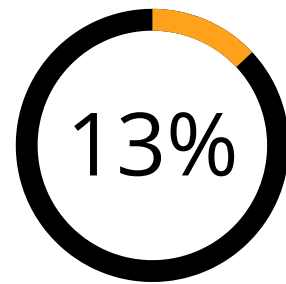
Germany



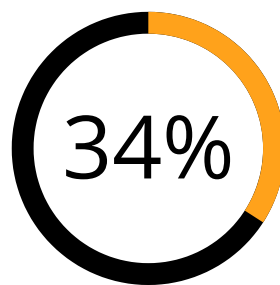
*CSBS Rating 2023 based on publicly available data



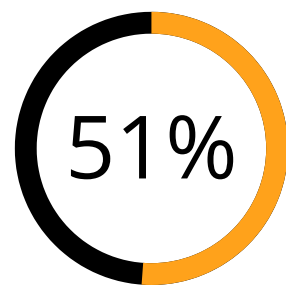
Corporate



Environmental



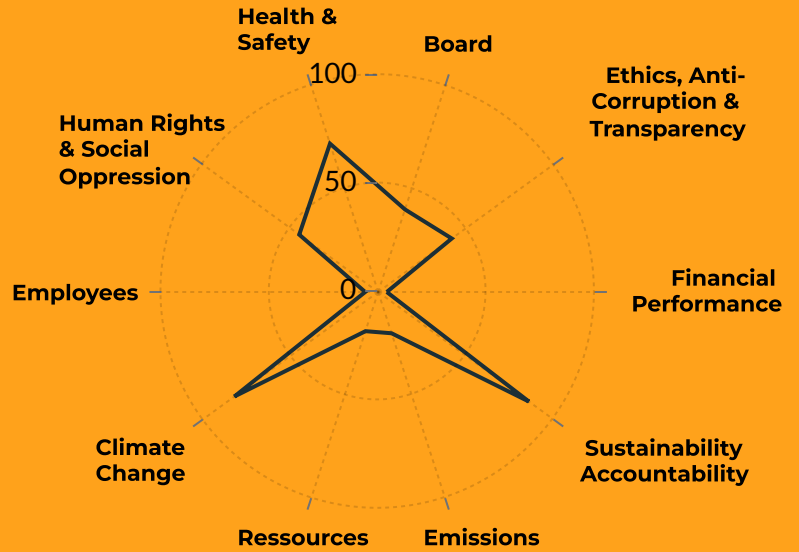
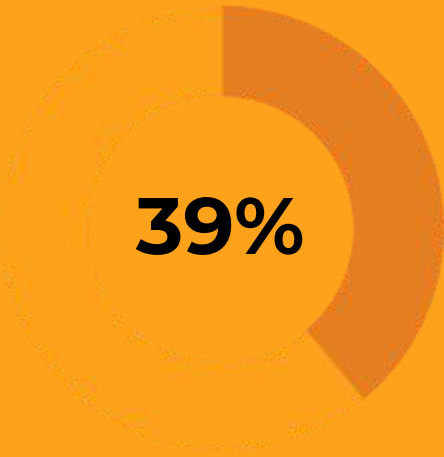
Social



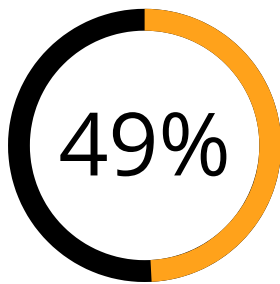
Governance

National Hockey League

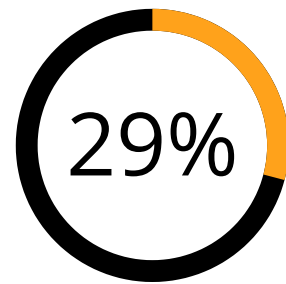
United States



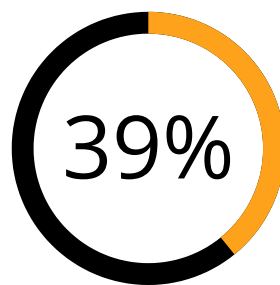
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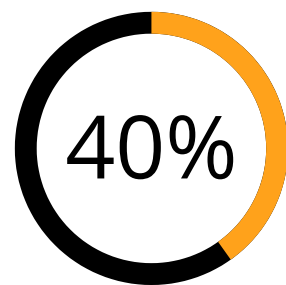
Corporate



Environmental



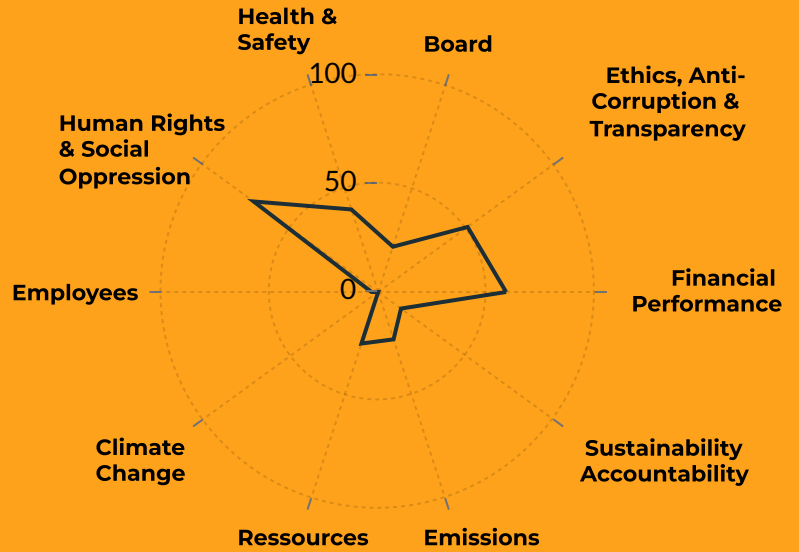
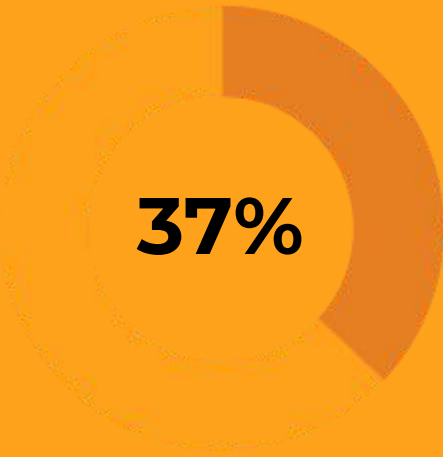
Social



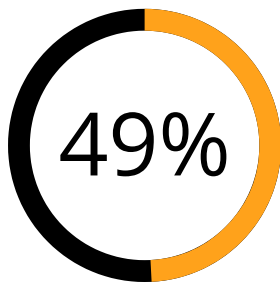
Governance

Chelsea FC

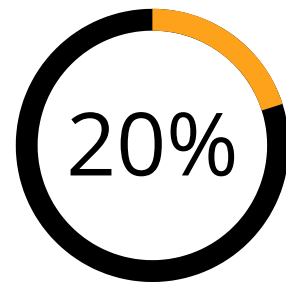
United Kingdom



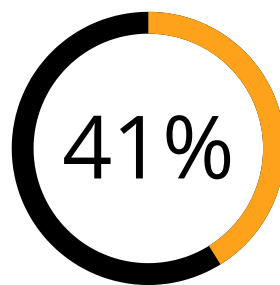
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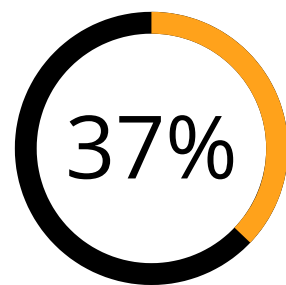
Corporate



Environmental



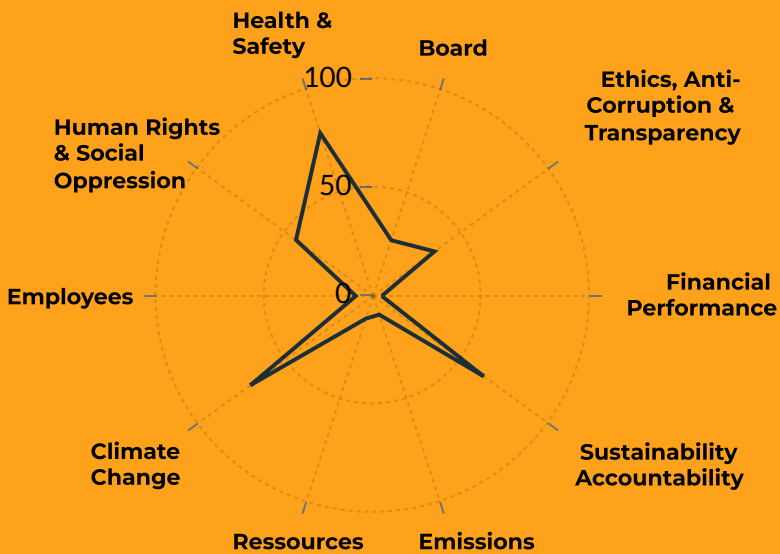
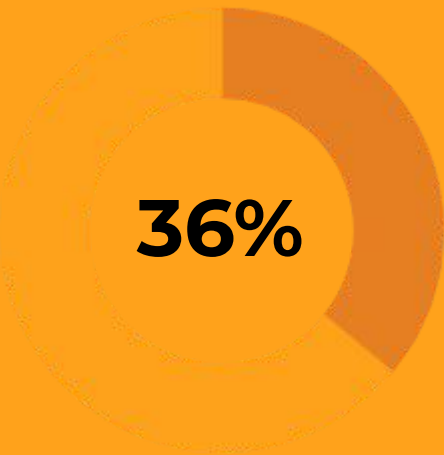
Social



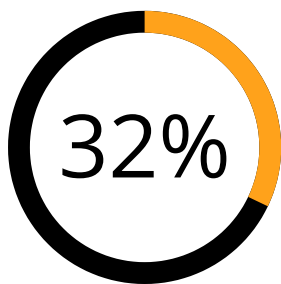
Governance

National Basketball Association

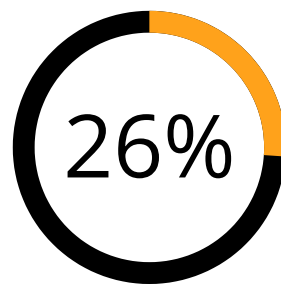
United States



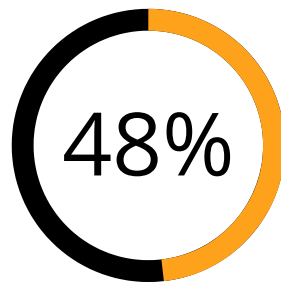
*GSBS Rating 2023 based on publicly available data



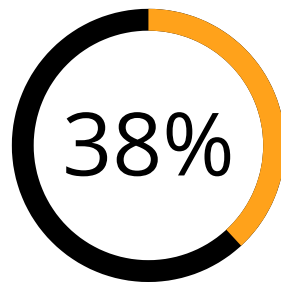
Corporate



Environmental



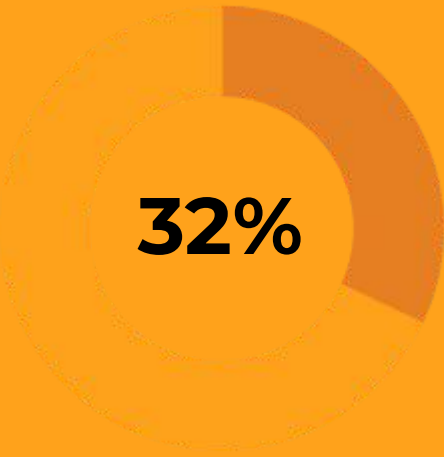
Social



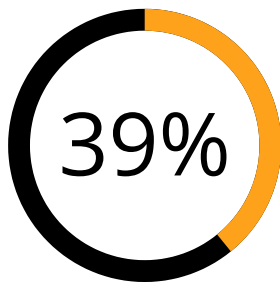
Governance

FC Internazionale Milano

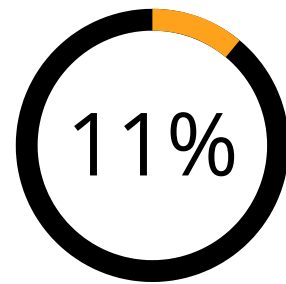
Italy



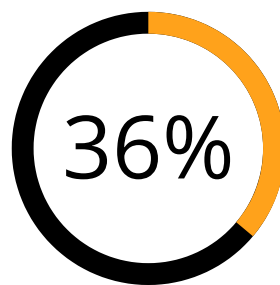
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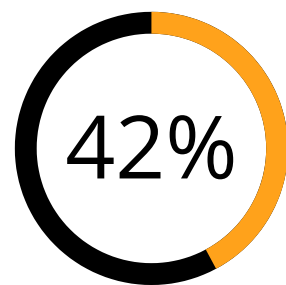
Corporate



Environmental



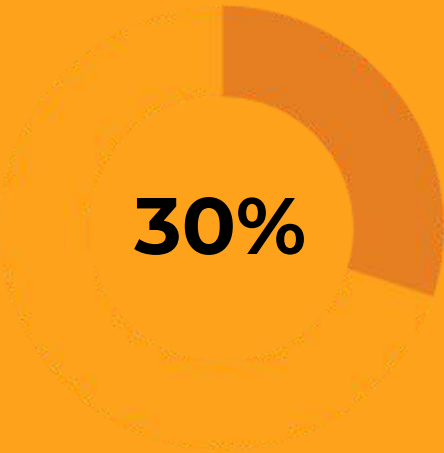
Social



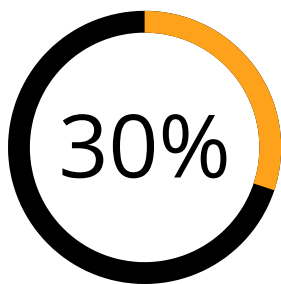
Governance

National Football League

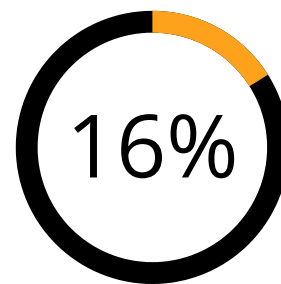
United States



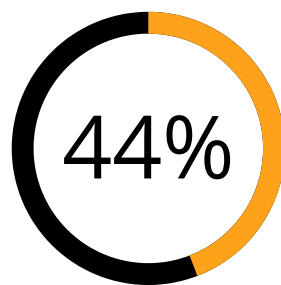
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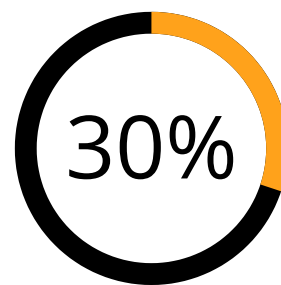
Corporate



Environmental



Social



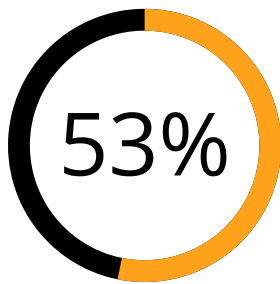
Governance

World Wrestling Entertainment

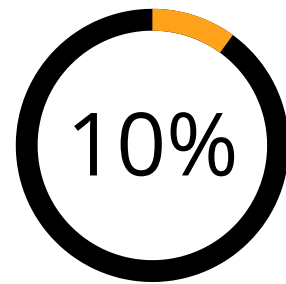
United States



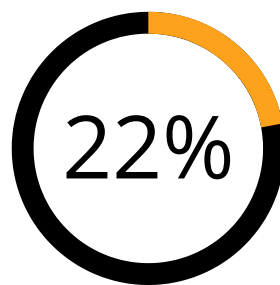
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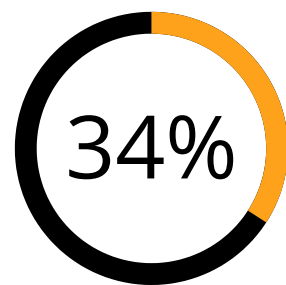
Corporate



Environmental



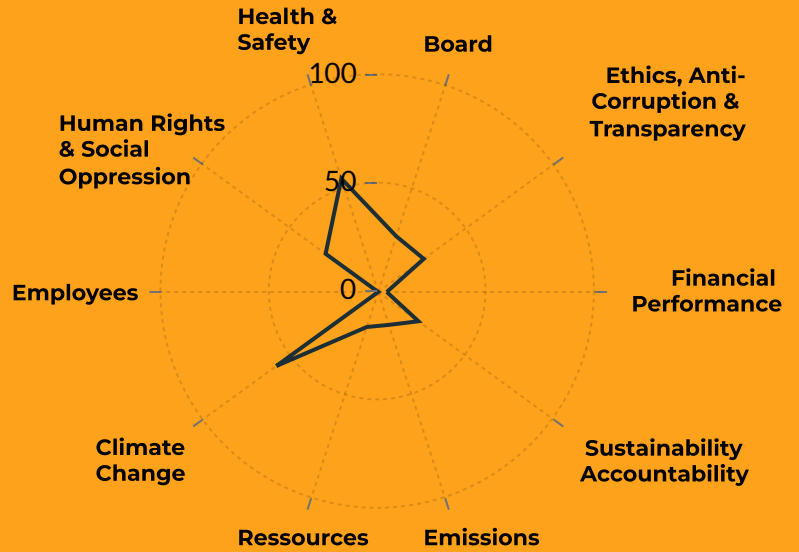
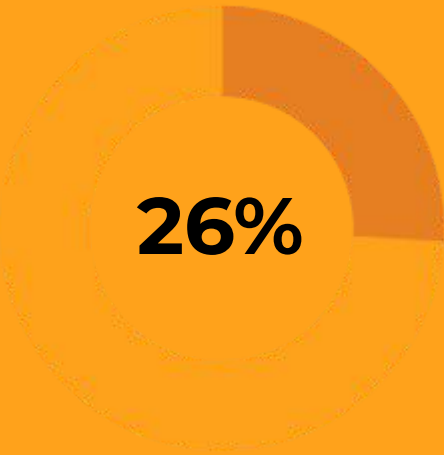
Social



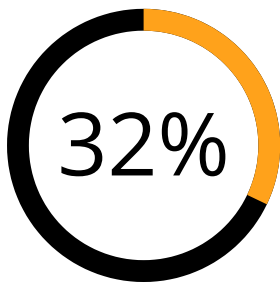
Governance

New York Yankees

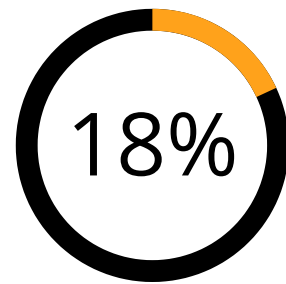
United States



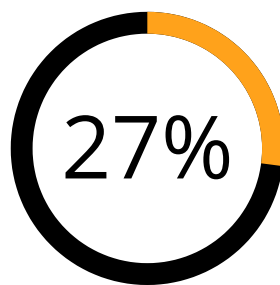
*GSBS Rating 2023 based on publicly available data



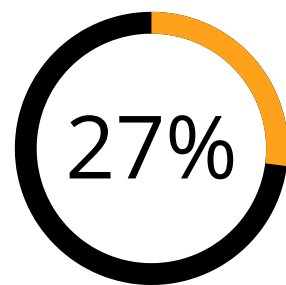
Corporate



Environmental



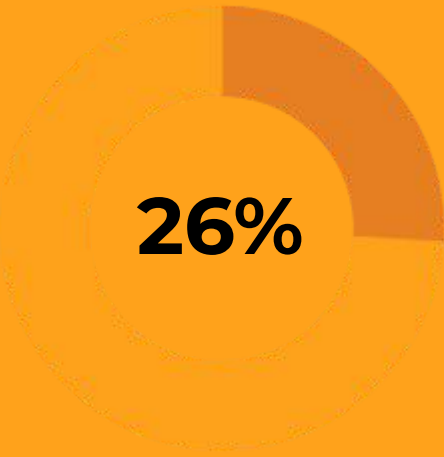
Social



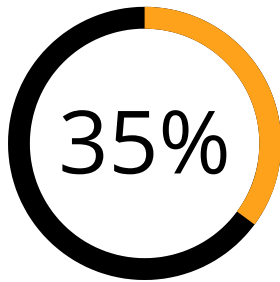
Governance

Paris Saint-Germain

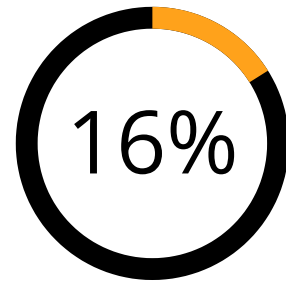
France



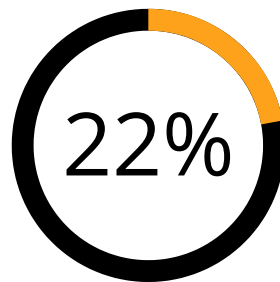
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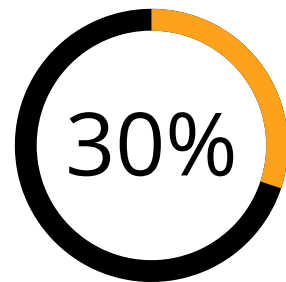
Corporate



Environmental



Social

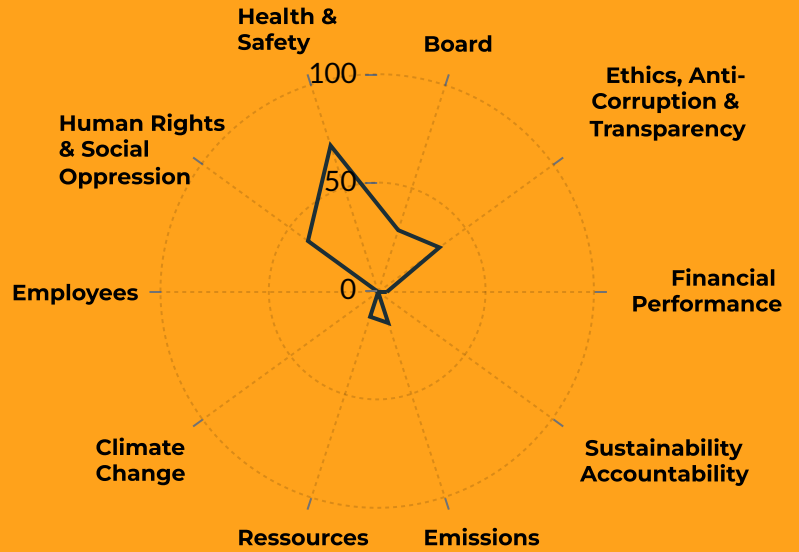


Governance

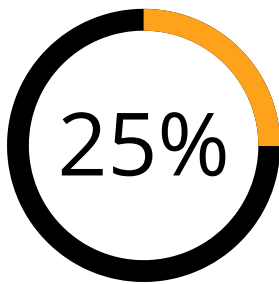
Major League Baseball

United States

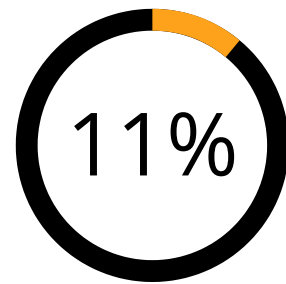
25%



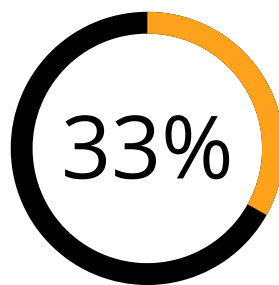
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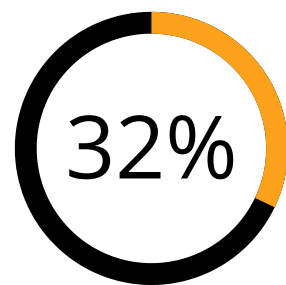
Corporate



Environmental



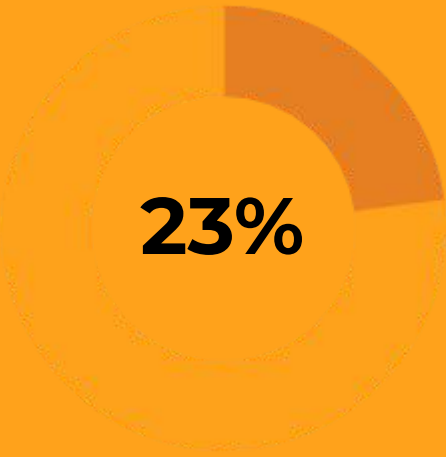
Social



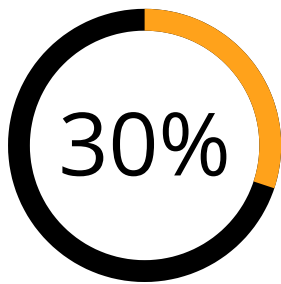
Governance

San Antonio Spurs

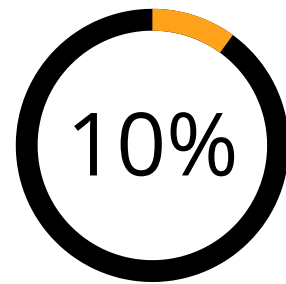
United States



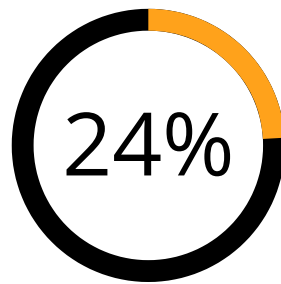
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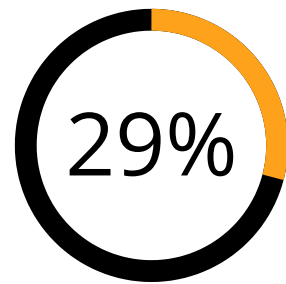
Corporate



Environmental



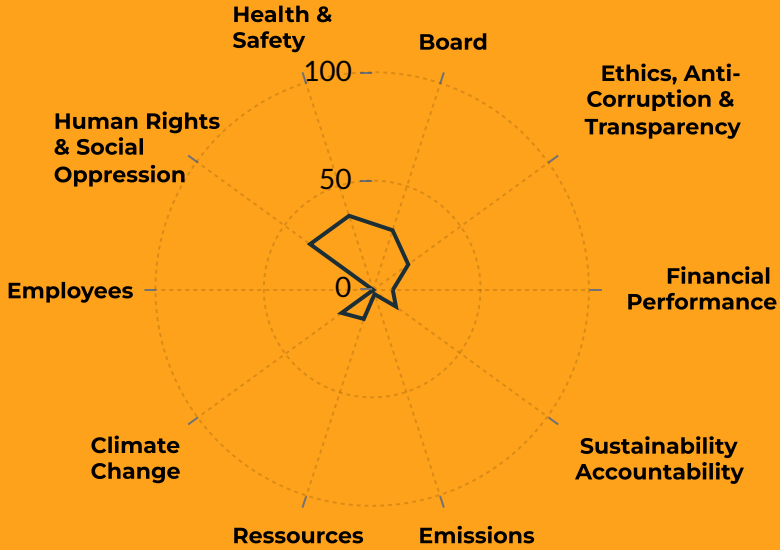
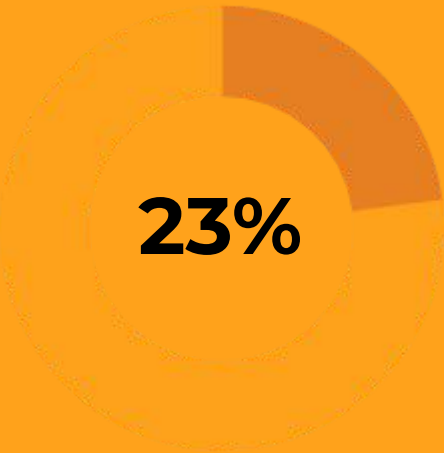
Social



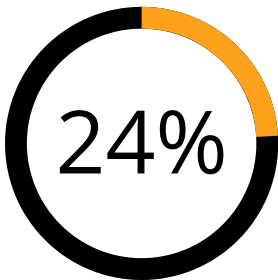
Governance

Miami Heat

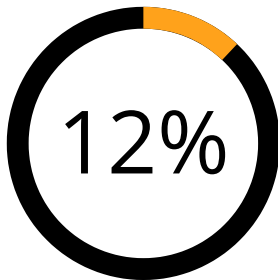
United States



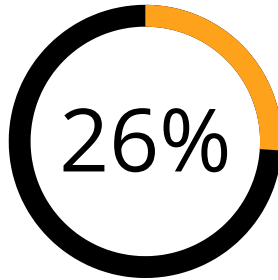
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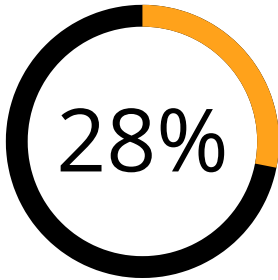
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Environmental



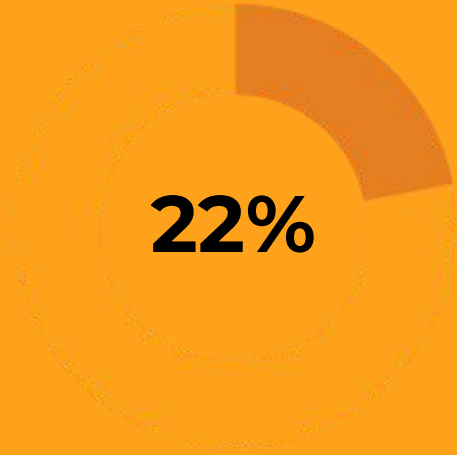
Social



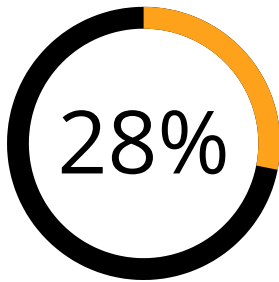
Governance

Oklahoma City Thunder

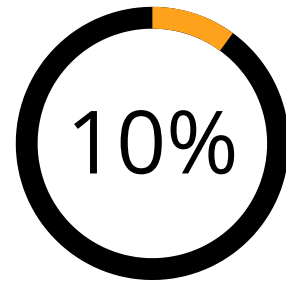
United States



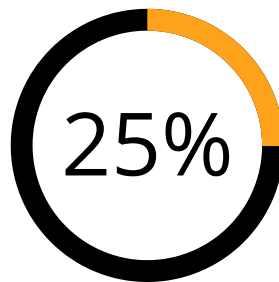
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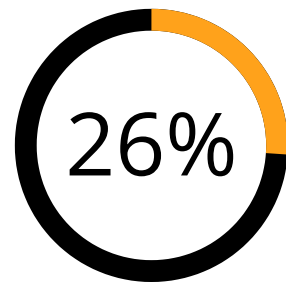
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Environmental



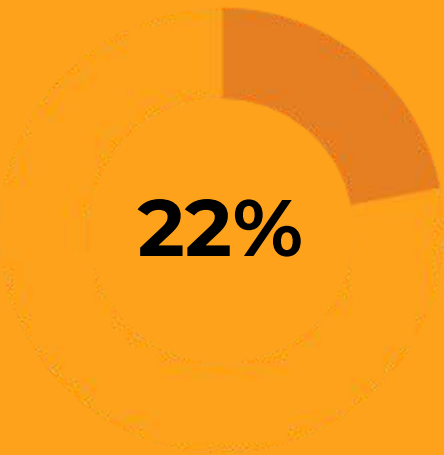
Social



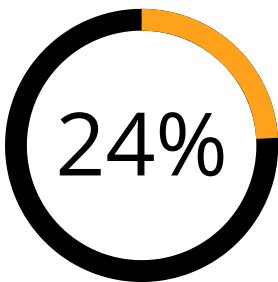
Governance

Chicago Bulls

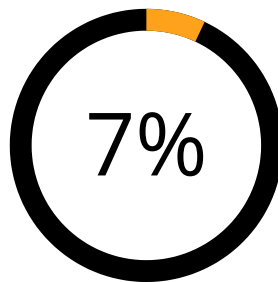
United States



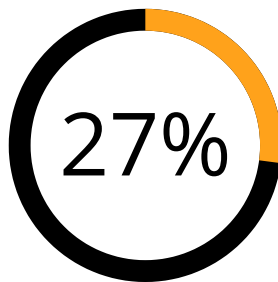
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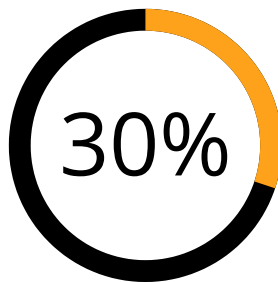
Corporate



Environmental



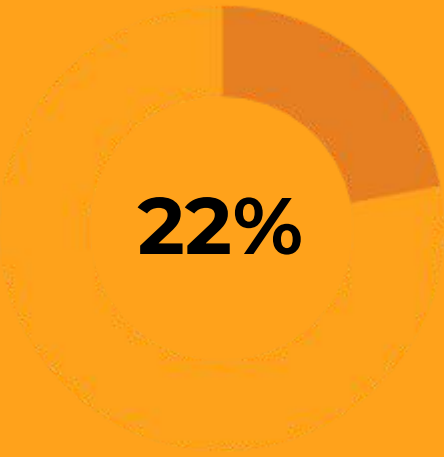
Social



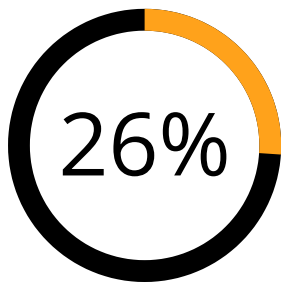
Governance

Boston Celtics

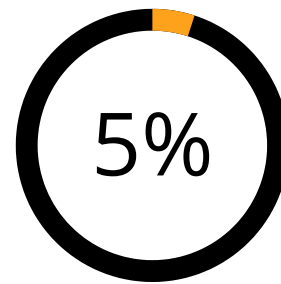
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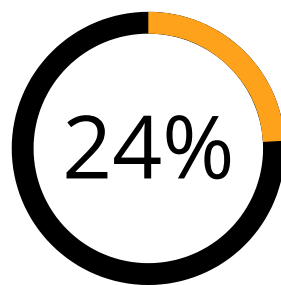
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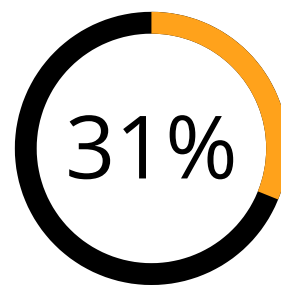
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Environmental



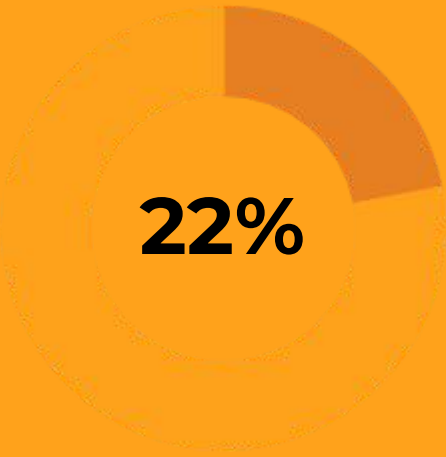
Social



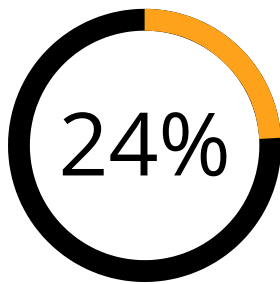
Governance

Cleveland Cavaliers

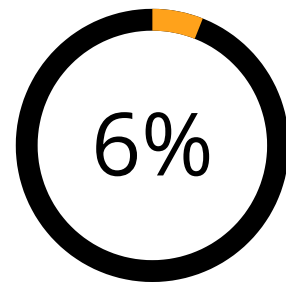
United States



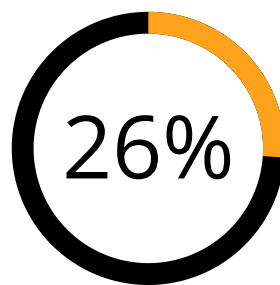
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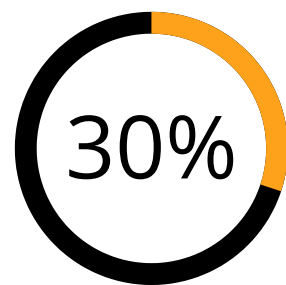
Corporate



Environmental



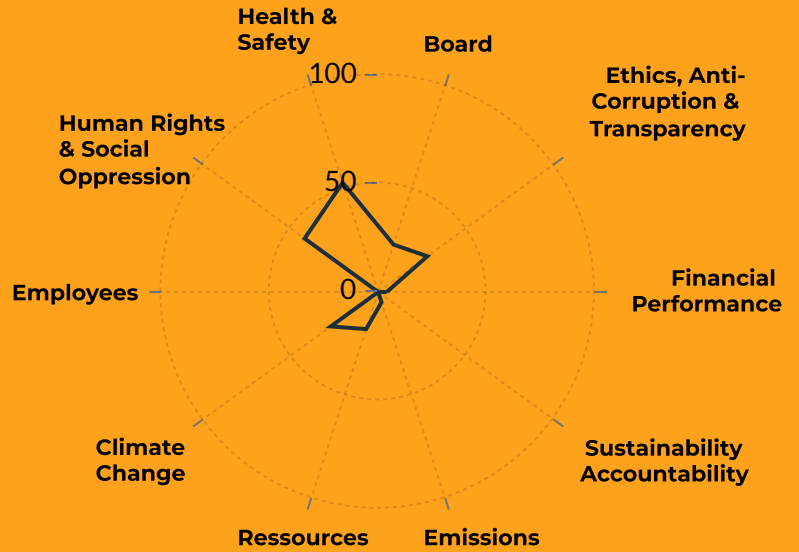
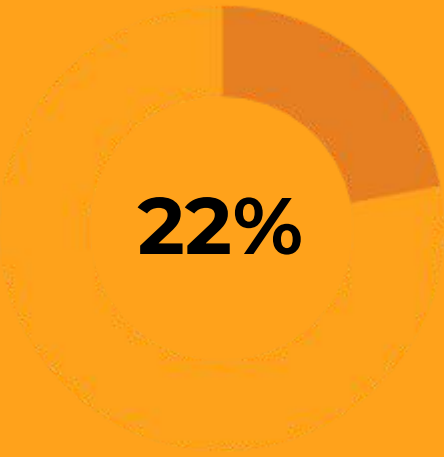
Social



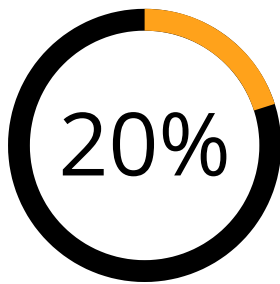
Governance

Golden State Warriors

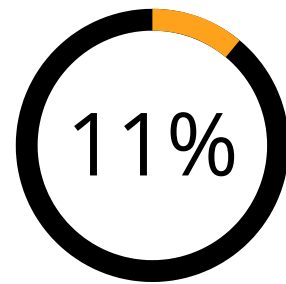
United States



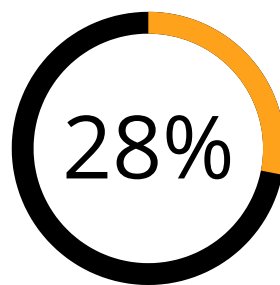
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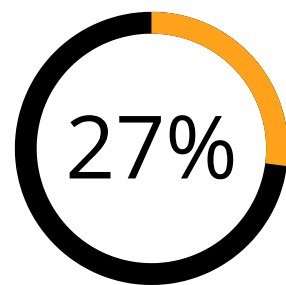
Corporate



Environmental



Social



Governance

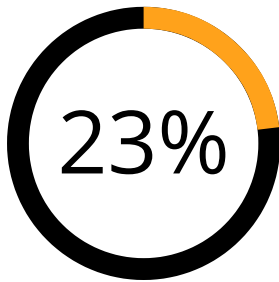
New England Patriots

United States

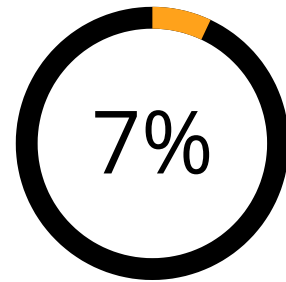
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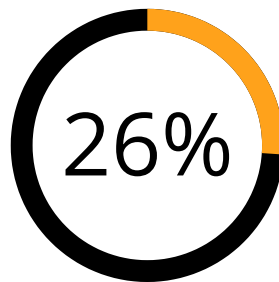
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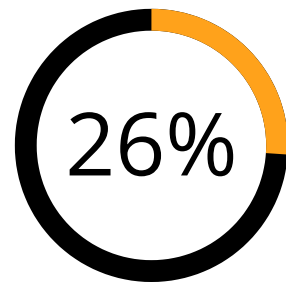
Corporate



Environmental



Social



Governance

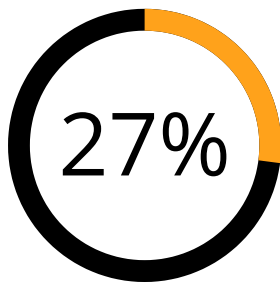
Pittsburgh Steelers

United States

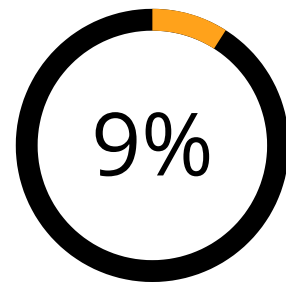
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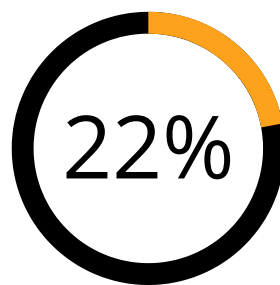
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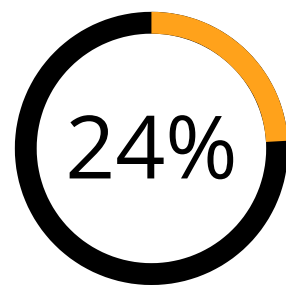
Corporate



Environmental



Social



Governance

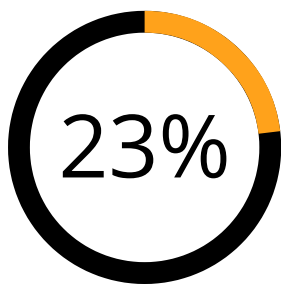
Dallas Cowboys

United States

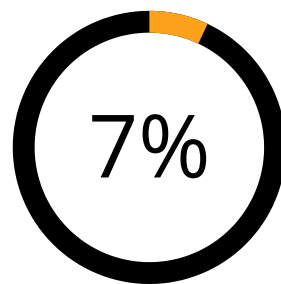
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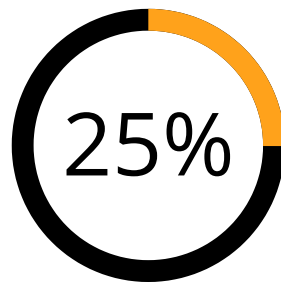
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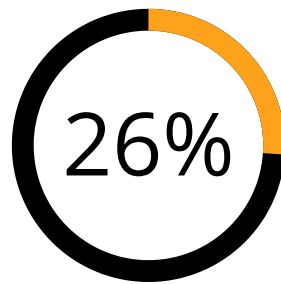
Corporate



Environmental



Social



Governance

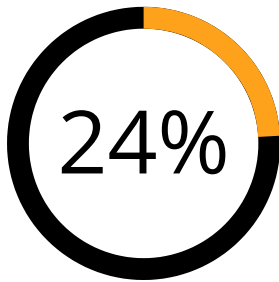
Houston Rockets

United States

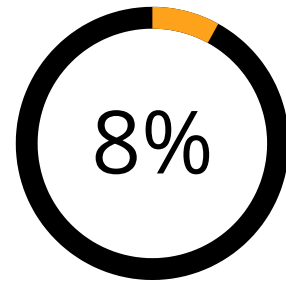
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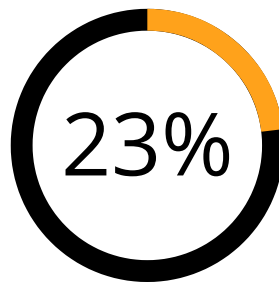
*CSBS Rating 2023 based on publicly available data



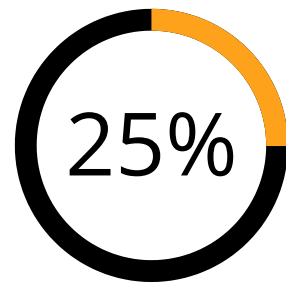
Corporate



Environmental



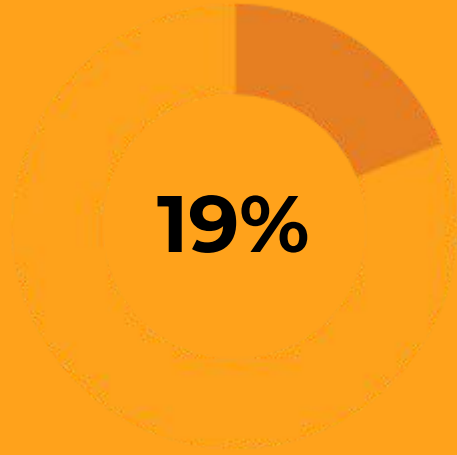
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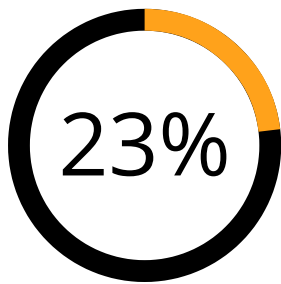
Governance

Los Angeles Lakers

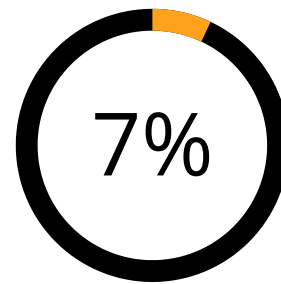
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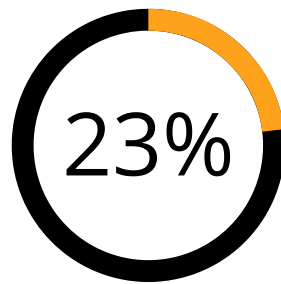
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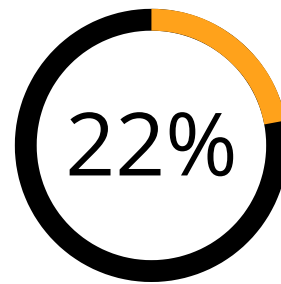
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Environmental



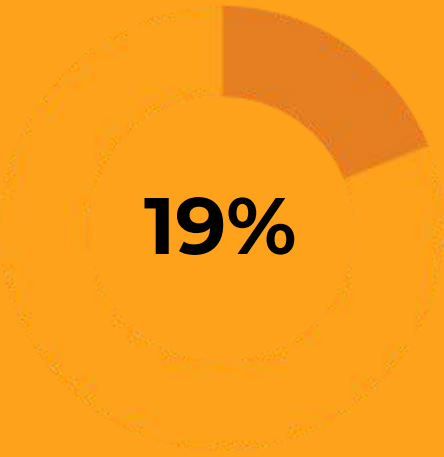
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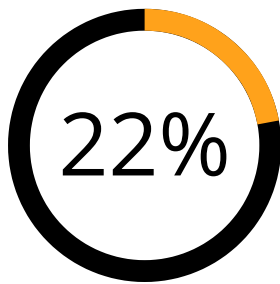
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New York Knicks

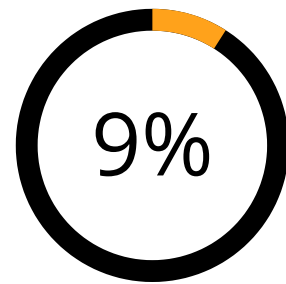
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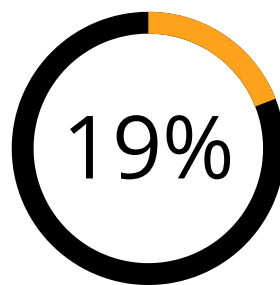
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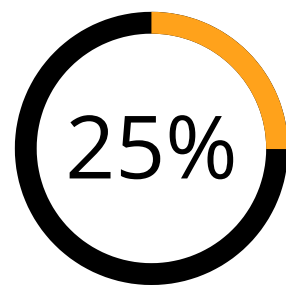
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Environmental



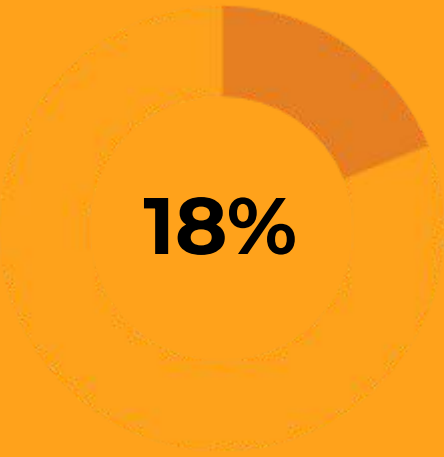
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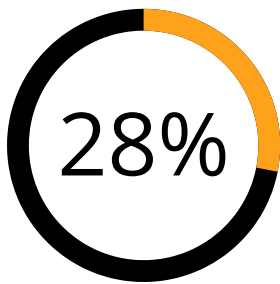
Governance

Ultimate Fighting Championship

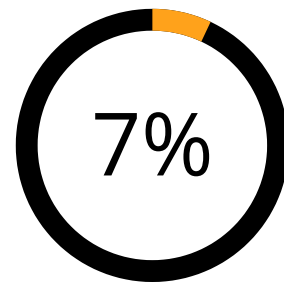
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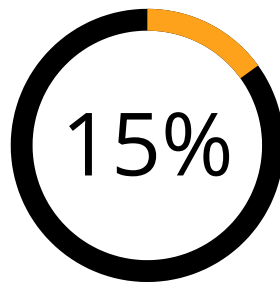
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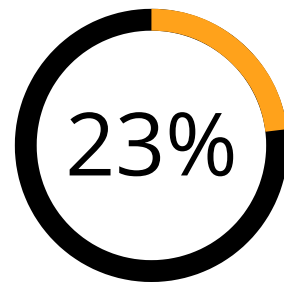
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Environmental



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