



**UEFA**  
FOOTBALL  
SUSTAINABILITY  
REPORTING  

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**PLAYBOOK**

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# 1. FOREWORD

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**Reporting must be a crucial and integral part of sport organisations, guiding them to shift from commitments to credible, measurable, outcome-driven action that is transparently represented.**

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Football is one of Europe's most powerful social infrastructures. Its reach, trust, and cultural relevance position it not only as a sport but also as a scalable platform capable of generating measurable social value while reinforcing long-term institutional strength.

For UEFA, impact is not peripheral; it is a core value driver. Our Strength Through Unity strategy establishes both the foundations and the journey: a unified framework and a common language that connect football responsibility, credibility, concreteness, and long-term value creation, as well as how these are transparently represented.

The *UEFA Football Sustainability Reporting Playbook* has been developed to provide a shared, practical framework that aligns football organisations with international reporting standards. It offers different options to dialogue transparently with the communities engaged in the sport, and more broadly with civil society.

By generating clear, data-driven insights, reporting strengthens decision-making and supports ongoing progress across the football ecosystem.

UEFA, followed by National Associations as the governing bodies for national football, Leagues as the organisers of professional domestic competitions, and Clubs as the front line of engagement with fans and communities, each face unique challenges and opportunities in sustainability reporting. Tailored approaches are therefore required to recognise their differing cultural and operational contexts, resource capabilities, and regulatory requirements.

Transparent reporting enhances stakeholder accountability and enables third-party verification, adding credibility and value to football. This reinforces the trust required to ensure that football has a positive, meaningful impact beyond the pitch and reflects a broader ambition: positioning football as a credible and proactive partner within the impact-investment ecosystem.

By aligning governance, capital, and community action, football evolves from a cultural asset into a long-term impact platform – capable of delivering measurable outcomes while reinforcing the values that underpin the game.

Football's greatest return is not only what it wins or expresses on the pitch, but what it builds for society over time.



**Michele Uva**

*UEFA Executive Director of Social and Environmental Sustainability*

## 2. CONTEXT

**The European landscape of sustainability reporting has undergone significant transformation in recent years. This shift presents substantial challenges for organisations of all sizes, and the football sector is no exception.**

As regulatory expectations evolve, including through UEFA club licensing, football organisations face increasing pressure to demonstrate their commitment to sustainability requirements through comprehensive and transparent reporting. In addition, football organisations must respond to growing demands from communities, fans, investors, and sponsors for greater transparency and accountability regarding their environmental and social impact.

UEFA's Strength Through Unity sustainability strategy recognises the unique position of football as a platform for positive transformation. The sport's unparalleled global reach and cultural significance present an exceptional opportunity to drive tangible progress in environmental responsibility, social impact, and governance practices. By recommending best practice in sustainability reporting, UEFA aims to set a benchmark for the entire football sector, encouraging organisations at all levels to adopt these principles.

Football organisations are strongly encouraged to view sustainability reporting not as a communication tool or a stand-alone compliance exercise, but as an integral component of their strategic planning and operational processes. By embedding reporting considerations into decision-making at all levels, organisations can ensure that measuring impact becomes a driver of value rather than merely a reporting obligation.

Integrating reporting into strategic processes enables organisations to identify opportunities for improvement, allocate resources more effectively, and communicate their sustainability journey more convincingly to stakeholders. This approach acknowledges that the greatest value of sustainability reporting lies not in the report itself, but in the organisational progress it helps to catalyse.

### EUROPEAN SUSTAINABILITY LANDSCAPE

The **sustainability landscape in Europe has evolved**, with increasing focus on responsible practices across various sectors, including sport generally and football specifically. To enhance comprehension of the sustainability context and stakeholders' expectations and stay up to date, refer to **Annexes 1a and 1b**, which contain a wealth of useful links to the latest, most relevant regulations and standards specific to the football sector in Europe.

## HOW TO READ THE PLAYBOOK

1



Familiarise yourself with the subject in the **Context** section

2



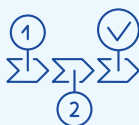
Learn which organisations the playbook is for in the **Target audience** section

3



Review the **Reporting as an integral part of strategic process** section

4



Identify the level suitable for your organisation and consult the tailored guidance material in the **Playbook in action** section

### ANNEX 1a

Learn about **sustainability regulations**

### ANNEX 1b

Learn about **sustainability standards**

### ANNEX 2

Learn about **benchmarking** in the context of sustainability reporting

### QUESTIONS?

Contact the UEFA Social & Environmental Sustainability team: [sustainability@uefa.ch](mailto:sustainability@uefa.ch)

# 3. TARGET AUDIENCE:

## NATIONAL ASSOCIATIONS, LEAGUES AND CLUBS

**This guidance document has been developed to assist national associations, leagues and clubs in reporting on sustainability matters, across all levels of sustainability maturity.**

The guidance aligns with UEFA's Football Sustainability Strategy 2030 'Strength through Unity' and Strategic Vision 2030-2024 'United for Success', offering practical guidance for implementing effective sustainability reporting. By offering clear pathways at different levels of maturity, this playbook aims to make sustainability reporting accessible and valuable for all organisations, regardless of their current capabilities or resources.

National associations, leagues and clubs each face unique challenges and opportunities in sustainability reporting, requiring tailored approaches that acknowledge their different operational contexts, resources, capabilities and regulatory requirements.

### **National associations**

As the governing bodies of football in their countries, national associations have both a responsibility and an opportunity to set standards and provide direction on sustainability practices. National associations typically have broad strategic oversight and often need to balance grassroots development with professional football interests.

Their reporting needs focus on demonstrating leadership, showcasing national programmes and aligning with both UEFA frameworks and national government priorities.

- Primary focus on nationwide initiatives, and football development
- Often acting as conduits to domestic football for UEFA policies
- Typically managing diverse stakeholder expectations including government bodies

## Leagues

Professional leagues occupy a crucial position in the middle of the football ecosystem, coordinating competition structures and managing relationships with clubs. Their sustainability reporting typically addresses competition-wide initiatives, broadcasting and collective fan engagement. Leagues require frameworks that allow for consistent reporting by member clubs while highlighting league-wide achievements and challenges.

- Emphasis on competition-wide initiatives and standards
- Managing collective commercial relationships and media footprint
- Coordinating approaches and driving consistency across diverse club structures

## Clubs

Football clubs represent the front line of engagement with fans and local communities. Their sustainability reporting needs are often the most varied, ranging from small community clubs with limited resources to global brands with sophisticated sustainability departments. Clubs typically focus on operational impacts (facilities, travel, matchday), grassroots activities and community engagement, and fan-facing initiatives that may also be of interest to sponsors and investors.

- Direct operational focus on facilities, resource use and transport
- Strong emphasis on community programmes and local impact
- Wide variance in resources and capabilities between top-tier and smaller clubs

This playbook recognises that national associations, leagues and clubs operate in different operational contexts and that the national contexts of organisations within each group also vary in terms of regulatory requirements, stakeholder expectations, resources and capabilities. By addressing the specific needs within each group, we aim to empower all football organisations to develop appropriate sustainability strategy, policies, targets and reporting practices that align with their organisational capacities.

Furthermore, the playbook acknowledges the interconnected nature of these stakeholder groups within the football ecosystem. Effective sustainability reporting requires coordination between national associations, leagues and clubs to ensure consistency in approaches while allowing for appropriate contextualisation. This document therefore emphasises both individualised approaches and collaborative opportunities for sustainability reporting across the football sector.<sup>1</sup>

<sup>1</sup> Organisations that are subject to legal reporting obligations must follow the applicable legislation. This guidance is intended to support reporting practices; it does not replace or override any legal requirements.

# 4. REPORTING

## AS AN INTEGRAL PART OF A STRATEGIC SUSTAINABILITY PROCESS

This playbook is based on the strategic six-step approach advocated by UEFA for football organisations looking to embark on a strategic approach to tackling sustainability challenges and capture opportunities to advance organisational goals.

A key principle underlying this strategic process is the recognition that effective sustainability reporting must be integrated into broader organisational strategy rather than treated as a stand-alone exercise. By embedding sustainability reporting within strategic decision-making processes, football organisations can ensure that their reporting not only communicates their sustainability performance but also drives continuous improvement in that performance over time.

From a governance perspective, sustainability reporting improves decision-making by providing a broader view on multiple and interrelated aspects of performance. It also enables more effective long-term planning and resource allocation, particularly valuable in football's often volatile operating environment.

### UEFA SIX-STEP SUSTAINABILITY STRATEGIC PROCESS



Sustainability reporting is the final step in UEFA's six-step sustainability strategic process. Its purpose is not simply to disclose information, but to translate strategic intent into transparent, decision-useful and comparable insights. Effective reporting enables football organisations to demonstrate progress, identify areas for improvement, build trust and strengthen long-term resilience in a dynamic and often unpredictable football environment.

### ***Reporting principles from international standards***

International sustainability frameworks establish the principles that define credible and decision-useful reporting:

<b>PRINCIPLE</b>	<b>MEANING</b>
<b>IF APPLICABLE</b>	Report only topics that are relevant to the reporting organisation's context.
<b>PROPORTIONALITY</b>	Reporting effort must match organisation capacity.
<b>UNDERSTANDABILITY</b>	Reporting must be clear, simple, non technical.
<b>ACCURACY &amp; RELIABILITY</b>	Data must be factual, evidence-based and traceable.
<b>COMPARABILITY</b>	KPIs/metrics must allow year-on-year comparisons.
<b>COMPLETENESS</b>	Report all required disclosures within scope.
<b>NEUTRALITY</b>	Reporting must be balanced, no selective bias.
<b>FORWARD-LOOKING INFORMATION</b>	Present future actions realistically.

Applying these principles helps football organisations produce reports that are credible, comparable and strategically meaningful.

## **Reporting approach**

An organisation's reporting approach is shaped by a set of characteristics that evolve in line with the organisation's sustainability reporting maturity. We focus on three core elements: primary audience, materiality and standards alignment. These components establish the foundations of an effective sustainability report. We then outline additional elements that refine and strengthen an organisation's reporting as it develops further.

For clarity, these three core elements are closely connected to UEFA's six-step sustainability strategic process, specifically Step 3, as identifying the target audience, conducting a materiality assessment and selecting relevant standards (voluntary or mandatory) are essential prerequisites for defining and communicating a sustainability strategy. They also feed directly into Step 4, which focuses on developing an action plan.

### **- Primary audience**

When preparing a sustainability report, the first essential step is to clearly define who the report is for. Internal reporting strengthens alignment among staff, management and members by understanding sustainability matters and expectations and building ownership of sustainability goals. As reporting develops, it must also address external audiences that influence expectations, credibility and long-term impact. Key stakeholders include fans and supporter groups, whose views shape trust and public legitimacy. Commercial partners and sponsors expect transparent identification of impacts and commitments that align with their own sustainability standards. Government bodies, local communities, civil society organisations and the broader football ecosystem – including clubs, leagues and player representatives – look for meaningful environmental and social contributions.

### **- Materiality**

High-quality sustainability reporting begins with a clear understanding of materiality, which determines what information should be as minimum included in a report.

The materiality assessment is normally carried out at Step 3. It can be limited to the boundaries of the organisation or, if possible, extended to the organisation's value chain. Global Reporting Initiative (GRI) standards define materiality based on an organisation's significant impacts on the economy, environment and people. The European Sustainability Reporting Standards (ESRS) develop this concept further by introducing the principle of double materiality, which considers both the organisation's financial risks and opportunities and its broader impacts on people and the environment.

Materiality requires football organisations to identify which sustainability issues genuinely matter – such as matchday CO2 emissions, safeguarding, diversity and inclusion, human rights in value chains, fan mobility or governance integrity – to prioritise them based on materiality outcomes and to report on them transparently. The UEFA Football Sustainability Strategy 2030 identifies a broad range of topics that are generally material for football organisations and can therefore serve as a useful starting point for this exercise.

### - Standards alignment

When developing a sustainability report, it is important to rely on established sustainability standards to ensure consistency, clarity and credibility (see Annex 1b to learn about standards that are relevant to the football ecosystem). Organisations approaching reporting for the first time may not immediately adopt a standard, but they should still follow the reporting principles on page 9 to ensure transparency and coherence.

Standards provide a recognised structure that supports organisations in deciding what to measure, how to present information and how to track progress over time. They also foster internal alignment by offering a common language for staff and management. Externally, using recognised frameworks strengthens trust with stakeholders who expect reliable and comparable data. As reporting practices mature, the ultimate step is obtaining third-party certification, which validates the quality and integrity of the information disclosed.

### - Other elements

As organisations mature in their sustainability reporting, several characteristics evolve in depth and sophistication.

- **Stakeholder engagement** moves from informal exchanges with limited boundaries to broader engagement and structured dialogue, all along the value chain, collecting and assessing materiality matters through collaboration and strategic partnerships.
- **Credibility and assurance** likewise evolve from voluntary transparency to internal reviews and ultimately third party assurance and/or certification. All these characteristics are enablers of sustainability understanding that enhance the overall impact of sustainability initiatives.
- **Data governance** progresses from manual tracking to defined methodologies with improved quality controls, and finally to fully governed digital systems ensuring accuracy, traceability and a complete audit trail.
- **Reporting frequency** also evolves, from a single annual report to annual disclosures supplemented by topic specific updates – and in advanced stages, more frequent reporting supported by digital tools.
- **Content** presentation deepens over time, moving from basic qualitative disclosures with limited use of quantitative indicators to quantitative and qualitative disclosures supported by multi-year targets, comparable KPIs and clear performance tracking over time (see Targets and KPIs on page 12). Integrated strategic narratives might include investment disclosure, forward looking information and topic-specific management approach.

**TARGETS & KPIS**

Clear targets and key performance indicators (KPIs) convert sustainability commitments into measurable outputs. KPIs are quantifiable metrics used to monitor and evaluate performance and progress, forming a core part of transparent sustainability reporting. To measure progress meaningfully, organisations should establish a baseline – a specific reference point (usually selected KPIs and values from a specific year or season) against which improvements or declines can be tracked over time.

Effective targets should be time-bound, ambitious and linked to the organisation’s material topics. KPIs should be based on clear definitions, boundaries and methodologies (with reference if possible to national or international standards) and be measured consistently over time so stakeholders can track progress and hold the organisation accountable.

**Example:**

SMART TARGET	GOOD KPI	UNCLEAR KPI
<p>“Reduce stadium energy consumption by 25% by 2030 compared with the 2022 baseline.”</p>	<p>“Total annual electricity consumption in kWh across all association-owned facilities.”</p>	<p>“Improved energy performance.”</p>
<p><b>Specific:</b> Focuses on energy consumption in stadiums</p> <p><b>Measurable:</b> 25% reduction</p> <p><b>Achievable:</b> Based on planned efficiency measures</p> <p><b>Relevant:</b> Tied to environmental impact and materiality</p> <p><b>Time-bound:</b> Deadline of 2030</p>	<ul style="list-style-type: none"> <li>• Clearly defined unit (kWh)</li> <li>• Explicit scope (association-owned facilities)</li> <li>• Enables year-on-year comparison</li> <li>• Allows aggregation and benchmarking</li> </ul>	<ul style="list-style-type: none"> <li>• Vague: No unit, no clear metric</li> <li>• No boundary or scope</li> <li>• Cannot be measured consistently</li> <li>• Impossible for stakeholders to understand progress</li> </ul>

## 5. THE PLAYBOOK IN ACTION: BASIC, INTERMEDIATE AND ADVANCED LEVELS

**This playbook's modular structure allows football organisations to engage with sustainability matters and reporting at a level appropriate to their current sustainability maturity.**

This tiered approach ensures that organisations can find value in the guidance regardless of where they currently stand in their sustainability journey. Three levels have been defined – basic, intermediate and advanced. Each is underpinned by the following general principles, which are further detailed and contextualised for the different target audiences: national associations, leagues and clubs.

### Basic level

Football organisations at the early stages of their sustainability journey should focus on internal reporting and alignment with UEFA requirements (as applicable) and frameworks such as UEFA's sustainability strategic process and social and environmental sustainability club licensing provisions. This level ensures organisations meet minimum conditions while investing in their internal capacity for sustainability management.

### Intermediate level

Football organisations at this level should focus on maturing their reporting and management practices through a materiality-led approach. They progressively integrate elements of international standards (see Annex 1b) to reinforce the consistency and credibility of their disclosures. Intermediate organisations start their sustainability journey performing the materiality assessment to identify material topics for which improvement actions, KPIs/targets and resource allocation will be defined. They cultivate partnerships with community actors, technical experts and sector stakeholders to support delivery and broaden impact. Reporting becomes more coherent, transparent and aligned with stakeholder expectations, reflecting the organisation's evolving responsibilities. This level prepares organisations for the deeper integration and comprehensive reporting required at advanced level.

### Advanced level

Football organisations eager to fully leverage their sustainability investments, through best-in-sector reporting, apply a double materiality approach and full adherence to international standards. This level entails more sophisticated materiality assessments and reporting and represents complete integration of sustainability into the organisation's business model and strategic decision-making, balancing impact-focused assessments with financial materiality to deliver comprehensive reporting that aligns with the expectations of all categories of stakeholders.

## Levels overview

	BASIC LEVEL	INTERMEDIATE LEVEL	ADVANCED LEVEL
<b>LEVEL DEFINITION</b>	For organisations at the beginning of their sustainability journey	For organisations with defined sustainability priorities, an action plan in place and an increasing need for external transparency and accountability	For organisations with embedded sustainability governance, mature data systems and strong accountability to external stakeholders
<b>FOCUS</b>	To establish the foundations of sustainability reporting by creating initial governance structures, internal transparency and awareness, and alignment between strategy and reporting	To strengthen transparency and accountability through structured reporting, demonstrating management of key sustainability topics and increasing credibility toward external stakeholders	To demonstrate measurable impact, full strategic integration and externally assured, decision-useful sustainability reporting that is aligned with regulatory and stakeholder expectations
<b>REPORTING APPROACH – KEY CHARACTERISTICS</b>			
<b>PRIMARY AUDIENCE</b>	Top management, internal stakeholders	Top management, internal stakeholders and external stakeholders	Top management, internal stakeholders and external stakeholders
<b>MATERIALITY</b>	Informal prioritisation	Formal materiality assessment	Double materiality assessment with periodic review
<b>STANDARDS ALIGNMENT</b>	Basic reference to reporting principles	Initial alignment with international standards (e.g. GRI, VSME, ESRS)	Full alignment with international standards (e.g. GRI, VSME, ESRS)
<b>REPORTING APPROACH – OTHER CHARACTERISTICS</b>			
<b>STAKEHOLDER ENGAGEMENT</b>	Limited and informal	Structured engagement informing materiality	Continuous, embedded stakeholder dialogue, ideally including value chain partners
<b>ASSURANCE</b>	None	None	Limited assurance
<b>DATA GOVERNANCE</b>	Manual data tracking	Defined methodologies, data quality controls	Digital data systems with full traceability (audit trail)
<b>REPORTING FREQUENCY</b>	Annual	Annual + periodic updates (topic-specific)	Annual + periodic updates (topic-specific) + regular internal periodic performance reviews corresponding to internal accountabilities
<b>CONTENT</b>	Primarily qualitative disclosures, with limited use of quantitative indicators	Qualitative disclosures complemented by selected KPIs and defined targets	Quantitative and qualitative disclosures supported by multi-year targets, comparable KPIs and clear performance tracking over time

## National associations

BASIC LEVEL		
ORGANISATION STATUS: National football associations at the early stages of UEFA sustainability practices		
EXAMPLE OF TOPIC	Policy 3: EQUALITY & INCLUSION	Policy 9: CLIMATE & ADVOCACY
EXAMPLE OF TARGET	By December 2026, the association will develop and implement its first equality and inclusion (E&I) policy by training 100% of staff and board members on E&I fundamentals.	By December 2028, the association will measure its carbon footprint, including headquarter operations and all events organised.
EXAMPLE OF ACTION	Organise a two-hour in-person or virtual workshop on E&I fundamentals for all staff and board members, covering topics such as unconscious bias, anti-discrimination, inclusive language and the role of football organisations in promoting equal opportunities.	The association will carry out its first carbon footprint assessment by collecting and analysing basic environmental data from its headquarters and all events it organises.
EXAMPLE OF REPORTING CHAPTER	<p>As part of the association’s commitment to developing its first equality and inclusion (E&amp;I) policy by December 2026, an introductory training workshop on E&amp;I fundamentals was delivered to all staff and board members.</p> <p>The workshop aimed to build organisational awareness of topics such as unconscious bias, anti-discrimination, inclusive language and the role of football in promoting equality and fair treatment.</p> <p>This action is a key foundational building block for the future implementation of inclusive policies and practices across the association.</p> <p>98% of staff and 100% of board members completed the workshop.</p> <p>92% of participants reported that the training was useful in their role.</p>	<p>In 2026–2028, we took important steps to measure our environmental impact by preparing our first carbon footprint covering both our headquarters and all events we organise.</p> <p>To support this effort, we used the UEFA Carbon Footprint Calculator, a tool designed specifically for football organisations and based on recognised greenhouse gas accounting principles. Throughout the year, we gathered data on electricity and heating use, staff commuting, business travel, waste at events and transport linked to competitions and meetings.</p> <p>Because this is our first carbon footprint assessment, we kept the approach simple and focused on consistent data collection. This will allow us to establish a reliable baseline by the end of 2028. Measuring our footprint is an important first step towards defining future environmental goals. Once the baseline has been published, we will begin identifying practical measures to reduce emissions and provide annual updates on our progress towards greater environmental responsibility.</p>
REFERENCES	<a href="#">UEFA Football Sustainability Strategy background and approach</a>	

## National associations

INTERMEDIATE LEVEL		
ORGANISATION STATUS: National football associations stepping up adherence to UEFA sustainability practices and reporting		
EXAMPLE OF TOPIC	Policy 3: EQUALITY & INCLUSION	Policy 9: CLIMATE & ADVOCACY
EXAMPLE OF TARGET	By December 2026, the association will develop and implement its first equality and inclusion (E&I) framework by training 100% of staff and board members on E&I fundamentals after conducting an internal diversity baseline assessment.	By December 2028, the association will reduce its operational carbon footprint by 30% (Scope 1 and 2 emissions) based on 2025 baseline, with progress tracked annually.
EXAMPLE OF ACTION	<p>Design and implement a differentiated E&amp;I training programme that is tailored to the needs of staff, board members and key operational units (competitions, grassroots, refereeing, national teams).</p> <p>The training will cover mandatory E&amp;I fundamentals for all participants, plus role-specific modules addressing real scenarios they may encounter (e.g. inclusive coaching, discrimination prevention protocols, inclusive fan engagement).</p>	To support the 30% reduction in Scope 1 and 2 emissions by 2028, the association will implement a targeted programme focused on reducing energy use and transitioning to low-carbon sources.
EXAMPLE OF REPORTING CHAPTER	<p>In 2026, we delivered equality and inclusion (E&amp;I) training to 100% of our staff and 100% of our board members – a key milestone on the way to adopting our first E&amp;I policy by December 2026.</p> <p>The programme included a core module for everyone and tailored sessions for specific operational roles. We invested €42,500 in expert trainers, digital learning tools and improved data monitoring.</p> <p>Engagement and learning outcomes were strong: 88% of staff completed the role-specific modules and participants showed an 18% average improvement in post-training assessments.</p>	<p>In 2026–2028, we advanced our commitment to reduce Scope 1 and 2 emissions by 30% from our 2025 baseline. Climate action is a priority material topic for the association due to its operational relevance, stakeholder expectations and exposure to regulatory and cost-related risks.</p> <p>Our work aligns with GRI 302 (Energy) and GRI 305 (Emissions). To drive reductions, we implemented a focused energy-efficiency programme at our headquarters. Key improvements included LED lighting upgrades, installation of smart thermostat controls and enhanced insulation in selected areas. We also signed a 100% renewable electricity contract starting mid-2027.</p> <p>These measures were supported by €54,000 in targeted sustainability investments, covering building upgrades, audits and improved data tools.</p>



## National associations

<p><b>EXAMPLE OF REPORTING CHAPTER</b></p>	<p style="text-align: center;">∨</p> <p>To support transparency, we report on this initiative using the VSME B10(d) indicator (average hours of training per employee per year). In 2026, our employees completed an average of 3.5 hours of E&amp;I training.</p> <p>Feedback from clubs, player representatives, community organisations and sponsors played an important role in shaping the training materials.</p> <p>Building on this foundation, we will expand training to club officials and volunteers in 2027, develop new diversity indicators and provide annual public updates on our progress toward a more inclusive football environment.</p>	<p style="text-align: center;">∨</p> <p>Emissions data is monitored annually using the UEFA Carbon Footprint Calculator, according to a defined methodology that is aligned with the GHG Protocol, ensuring consistent data quality and traceability.</p> <p>Governance of climate performance is overseen by the sustainability working group, which reports quarterly to senior management. The risks addressed include rising energy costs, regulatory pressures and reputational risks linked to inadequate climate mitigation, while opportunities include stronger stakeholder trust and reduced long-term operational expenses.</p> <p>Staff and key suppliers contributed through structured engagement activities that helped refine the programme’s focus areas. We have observed early reductions linked to the shift to renewable electricity and efficiency gains, with final 2028 results to be published in our annual sustainability report.</p> <p>Looking ahead, we will extend monitoring to regional facilities, assess low-carbon heating alternatives and continue making annual climate disclosures with topic-specific updates to ensure transparency and maintain progress towards our 30% reduction goal.</p>
<p><b>REFERENCES</b></p>	<p><a href="#">UEFA Respect Report</a></p> <p><a href="#">International sustainability standards (see Annex 1b)</a></p> <p><a href="#">EFRAG IG 1: Materiality Assessment</a>  <a href="#">ESRS</a>, <a href="#">VSME</a>, <a href="#">GRI</a> and other standards</p>	

## National associations

ADVANCED LEVEL		
<p><b>ORGANISATION STATUS:</b> National football associations eager to fully leverage UEFA sustainability practices through best-in-sector reporting</p>		
EXAMPLE OF TOPIC	Policy 3: EQUALITY & INCLUSION	Policy 9: CLIMATE & ADVOCACY
EXAMPLE OF TARGET	By December 2026, the association will develop and implement its first equality and inclusion (E&I) policy by training 100% of staff and board members on E&I fundamentals after conducting an internal diversity baseline assessment.	By December 2028, the association will reduce its operational carbon footprint by 30% (Scope 1 and 2 emissions) based on 2025 baseline, with progress tracked annually through audited emissions data and disclosed publicly.
EXAMPLE OF ACTION	<p>Implement a comprehensive internal diversity baseline assessment across all departments, governance bodies and technical functions.</p> <p>The assessment will be conducted using the organisation’s dedicated digital sustainability data platform to ensure a complete audit trail, GDPR-aligned data privacy controls and system-based quality checks.</p>	To achieve a 30% reduction in Scope 1 and 2 emissions by 2028, the association will implement a comprehensive decarbonisation programme combining operational improvements, renewable energy procurement and real-time emissions monitoring.
EXAMPLE OF REPORTING CHAPTER	<p>In 2026, we strengthened our commitment to equality and inclusion (E&amp;I) by organising mandatory E&amp;I training for 100% of staff and board members and conducting a fully digital, externally assured diversity baseline assessment.</p> <p>The programme complies with our double-materiality assessment, which identified E&amp;I as both an impact-relevant topic – shaping the well-being and fair treatment of people in football – and a financially material topic due to regulatory expectations, reputational exposure and workforce-related risks.</p> <p>The diversity assessment was executed through our dedicated sustainability data platform, ensuring full auditability, GDPR-aligned privacy controls and consistent data quality checks.</p>	<p>Between 2026 and 2028, the association advanced its commitment to reduce Scope 1 and 2 emissions by 30% from the 2025 baseline. Climate action is a double-material topic, identified as impact-material due to football’s environmental footprint and financially material because of exposure to rising energy prices, regulatory obligations and sponsor expectations. Our approach aligns with GRI 302, GRI 305 and the GHG Protocol.</p> <p>Following an external energy audit, we implemented targeted efficiency upgrades, including LED lighting retrofits, heating, ventilation and air conditioning optimisation and building insulation improvements. In 2027, we transitioned to 100% certified renewable electricity, which now drives the majority of the reductions achieved. These interventions were supported by €124,000 in sustainability-related investments covering equipment upgrades, renewable procurement and the enhancement of our digital emissions monitoring system.</p>



## National associations

<p><b>EXAMPLE OF REPORTING CHAPTER</b></p>	<p style="text-align: center;">∨</p> <p>Demographic and inclusion indicators were evaluated using methodologies that are aligned with GRI 405-1 and GRI 3 standards, with the dataset and approach independently verified by an accredited third-party assurance provider. Training outcomes showed strong performance, with participants demonstrating an average 22% improvement in post-assessment scores and a 4.5/5 satisfaction rating.</p> <p>To deliver this programme, we invested €68,000 in expert-led training development, digital platform enhancements, analytics and external assurance.</p> <p>Stakeholder engagement – involving clubs, athlete groups, NGOs and sponsors – helped refine the indicators and ensure the framework responds to both community expectations and international best practice. Strategic partnerships with national inclusion experts and international football bodies further reinforced methodological quality and comparability.</p> <p>In 2027, we will extend this work by setting multi-year diversity targets and rolling out advanced inclusion training for leadership groups.</p>	<p style="text-align: center;">∨</p> <p>Carbon data is recorded and validated through our digital sustainability platform, which provides a full audit trail functionality, integrated data quality checks and compatibility with the UEFA Carbon Footprint Calculator. Early results indicate strong progress toward the 30% reduction target, with final performance to be confirmed in our assured annual sustainability report.</p> <p>Looking ahead, we will explore low-carbon heating alternatives and refine long-term decarbonisation pathways. We will continue publishing annual climate disclosures with topic-specific updates to ensure transparency and continuous improvement.</p>
<p><b>REFERENCES</b></p>	<p><a href="#">EFRAG IG 1: Materiality Assessment</a>  <a href="#">ESRS</a>, <a href="#">VSME</a>, <a href="#">GRI</a> and other standards</p>	

## Leagues

BASIC LEVEL		
ORGANISATION STATUS: Football leagues at the early stages of UEFA sustainability practices		
EXAMPLE OF TOPIC	Policy 2: CHILD & YOUTH PROTECTION	Policy 8: CIRCULAR ECONOMY
EXAMPLE OF TARGET	Strengthen child and youth safeguarding across the league by ensuring that all clubs implement mandatory safeguarding standards, training and reporting mechanisms by 2028.	By the end of the 2026/27 season, the league will implement basic circular-economy practices by conducting waste audits at 100% of league matches.
EXAMPLE OF ACTION	Deliver a league-wide Safeguarding Awareness Programme, including mandatory training for all club staff, coaches, volunteers and youth-facing personnel.	To support the target of conducting waste audits at 100% of league matches by the end of the 2026/27 season, the league will introduce a standardised waste-audit protocol for all host clubs.
EXAMPLE OF REPORTING CHAPTER	<p>As part of our commitment to improving safeguarding across the league, we introduced a foundational Safeguarding Awareness Programme to ensure that staff and volunteers across all clubs understand the essential principles of child and youth protection. The initiative focused on establishing a common baseline of awareness by providing introductory training, simple guidance materials and accessible information on recognising and responding to safeguarding concerns.</p> <p>During the reporting period, 100% of clubs received league-issued awareness resources, and online introductory sessions were delivered to help embed core safeguarding expectations. These actions supported early alignment across clubs and laid the groundwork for more robust safeguarding practices in the future.</p>	<p>During the 2026/27 season, the league introduced its first circular-economy initiative by implementing waste audits at every league match. All clubs received a simple audit template and a short online training session to ensure consistent data collection. Matchday staff recorded waste volumes after each home game, including recyclables, residual waste and organic materials. The information was submitted to the league within 48 hours and stored in a central database.</p> <p>Thanks to the collaboration of clubs, volunteers and stadium staff, waste audits were completed at 100% of matches, allowing us to build our first picture of matchday waste across the league. These insights will help us identify opportunities to reduce waste and support clubs in improving recycling practices.</p> <p>Next season, we will use these findings to introduce basic waste-reduction measures and continue reporting on progress as part of our commitment to promoting circular-economy practices in football.</p>
REFERENCES	<a href="#">UEFA Football Sustainability Strategy background and approach</a>	

## Leagues

INTERMEDIATE LEVEL		
ORGANISATION STATUS: Football leagues stepping up adherence to UEFA sustainability practices and reporting		
EXAMPLE OF TOPIC	Policy 2: CHILD & YOUTH PROTECTION	Policy 8: CIRCULAR ECONOMY
EXAMPLE OF TARGET	Strengthen child and youth safeguarding across the league by ensuring that all clubs implement mandatory safeguarding standards, training and reporting mechanisms by 2028.	By the end of the 2026/27 season, the league will implement basic circular-economy practices by conducting waste audits at 100% of league matches and reducing mixed waste generated on matchdays by 15% compared with the 2025 baseline. Progress will be monitored match-by-match using a simple measurement template and reported annually.
EXAMPLE OF ACTION	Deliver a league-wide Safeguarding Awareness Programme, including mandatory training for all club staff, coaches, volunteers and youth-facing personnel.	Achieve a 15% reduction in mixed waste by the end of the 2026/27 season and ensure waste audits at 100% of matches, the league will deploy a standardised circular-economy matchday programme across all clubs.
EXAMPLE OF REPORTING CHAPTER	Aligned with the league's Sustainability Action Plan and informed by our materiality assessment, we expanded the Safeguarding Awareness Programme to strengthen youth protection practices across all clubs. Safeguarding was identified as a priority topic due to its relevance to young players, community stakeholders and regulatory expectations. The programme aims to enhance competence, reinforce risk management and support consistent implementation of safeguarding frameworks across the league.	In 2026/27, the league advanced its circular-economy commitments by rolling out a standardised waste-audit and reduction programme across all matches. Circular economy was identified as a priority material topic due to rising waste-management costs, regulatory expectations and stakeholder interest in more responsible matchday operations. The programme aligns with VSME B7 (Resource use, circular economy and waste management).



## Leagues

<p><b>EXAMPLE OF REPORTING CHAPTER</b></p>	<p style="text-align: center;">∨</p> <p>Training and awareness activities were delivered through a structured plan involving club safeguarding officers, trained facilitators and partner organisations. Updates were communicated to clubs throughout the season, ensuring better data quality, stronger coordination and improved monitoring of progress. Investments were made in updated training content, digital materials and support for clubs requiring additional guidance. Reporting was prepared with reference to SDG 16 and relevant GRI guidance on social responsibility.</p> <p>During the year, 81% of eligible staff and volunteers completed the safeguarding awareness training, and 92% of planned league-wide awareness activations were delivered in line with the action plan.</p>	<p style="text-align: center;">∨</p> <p>All clubs adopted the league’s waste-audit template and received basic training to ensure consistent measurement of mixed waste and recyclables. Matchday data was uploaded to a central digital folder with defined units and completeness checks, enabling reliable match-by-match tracking. Governance was provided by the league’s Sustainability Group, with progress reviewed monthly and included in annual sustainability reporting. The league invested €12,000 in signage, templates and digital tools to support implementation.</p> <p>Key risks addressed include inconsistent waste practices and growing disposal costs; opportunities include lower waste-handling fees, improved fan perception and closer partnerships with local waste providers. Engagement with clubs and vendors helped refine bin placement and signage.</p> <p>By the end of the 2026/27 season, waste audits were being conducted at 100% of matches and a 13% reduction in reduced mixed waste achieved. Final results will be published in the annual sustainability report, and next steps include vendor guidelines and piloting reusable systems at selected stadiums.</p>
<p><b>REFERENCES</b></p>	<p><a href="#">UEFA Respect Report</a></p> <p><a href="#">International sustainability standards (see Annex 1b)</a></p> <p><a href="#">EFRAG IG 1: Materiality Assessment</a>  <a href="#">ESRS</a>, <a href="#">VSME</a>, <a href="#">GRI</a> and other standards</p>	

## Leagues

ADVANCED LEVEL		
ORGANISATION STATUS: Football leagues eager to fully leverage UEFA sustainability practices through best-in-sector disclosure reporting		
EXAMPLE OF TOPIC	Policy 2: CHILD & YOUTH PROTECTION	Policy 8: CIRCULAR ECONOMY
EXAMPLE OF TARGET	Strengthen child and youth safeguarding across the league by ensuring that all clubs implement mandatory safeguarding standards, training and reporting mechanisms by 2028.	By the end of the 2026/27 season, the league will implement circular-economy practices by conducting waste audits at 100% of league matches and reducing mixed waste generated on matchdays by 15% compared with the 2025 baseline. Progress will be monitored and certified by a third party.
EXAMPLE OF ACTION	Deliver a league-wide Safeguarding Awareness Programme, including mandatory training for all club staff, coaches, volunteers and youth-facing personnel.	To achieve 100% matchday waste audits and a 15% reduction in mixed waste by the end of the 2026/27 season, the league will deploy a standardised waste-audit and reduction programme across all clubs.
EXAMPLE OF REPORTING CHAPTER	<p>In alignment with the league’s long-term safeguarding strategy and our double-materiality assessment, we strengthened the Safeguarding Awareness Programme to ensure robust, high-quality youth protection practices across all clubs. Safeguarding remains a strategically material topic with significant social impact and direct relevance to regulatory compliance, risk mitigation and stakeholder trust.</p> <p>The programme is governed through the League Safeguarding Committee, supported by integrated data systems and a fully auditable methodology. Campaigns and training materials were co-developed with expert partners, including child protection organisations, public authorities and academy networks, ensuring high relevance and professional standards. Investments were directed toward advanced training delivery, enhanced reporting systems and support services for club safeguarding officers. Disclosures for this topic follow GRI guidance, with selected indicators subject to third-party assurance.</p>	<p>During the 2026/27 season, the league strengthened its circular-economy efforts by implementing a standardised waste-audit and reduction system across all matches. Circular economy was identified as a double-material issue during the league’s 2026 assessment: impact-material because of football’s visible waste footprint and financially material due to rising disposal costs, regulatory pressures and increasing stakeholder expectations. The programme aligns with GRI 306 (Waste) and supports SDG 12 (Responsible consumption and production).</p> <p>All clubs adopted the league’s audit template and received operational training to ensure consistent measurement of mixed waste and recyclables. Matchday data was recorded in a central digital platform with defined methodologies, automated completeness checks and traceable uploads. The Sustainability &amp; Competitions Committee monitored performance throughout the season, supported by monthly operational reviews. To reinforce credibility, the league partnered with an independent environmental auditor to certify audit coverage and verify mixed-waste reduction results.</p>



## Leagues

<p><b>EXAMPLE OF REPORTING CHAPTER</b></p>	<p style="text-align: center;">∨</p> <p>Over the season, 97% of all eligible staff and volunteers completed the safeguarding awareness training, and 99% of scheduled awareness activations were delivered, demonstrating strong operational discipline and deep integration of safeguarding practices across the league.</p>	<p style="text-align: center;">∨</p> <p>The league invested €18,000 in training materials, signage, digital data infrastructure and external verification services. This helped mitigate key risks – such as inconsistent reporting and rising waste-management costs – while creating opportunities including cost savings, improved fan perception and stronger partnerships with stadium operators and municipal waste authorities. Stakeholder engagement with clubs, vendors, fan groups and local waste experts ensured practical improvements, such as additional bin placement and clearer back-of-house segregation.</p> <p>By the end of the 2026/27 season, waste audits were being completed at 100% of league matches, and preliminary third-party-reviewed data indicates measurable progress toward the 15% mixed-waste reduction target. Final certified results will be published in the annual sustainability report, with mid-season updates in 2028. The league will now explore reusable systems and vendor-aligned circular-economy guidelines as next steps in improving matchday sustainability.</p>
<p><b>REFERENCES</b></p>	<p><a href="#">EFRAG IG 1: Materiality Assessment</a>  <a href="#">ESRS</a>, <a href="#">VSME</a>, <a href="#">GRI</a> and other standards</p>	

## Clubs

BASIC LEVEL		
ORGANISATION STATUS: Football clubs at the early stages of UEFA sustainability practices		
<b>EXAMPLE OF TOPIC</b>	<b>4. Anti-racism policy drafting and implementation</b>	<b>7. Environmental protection policy drafting and implementation + Sustainable infrastructure approach</b>
<b>EXAMPLE OF TARGET</b>	By June 2027, the club will deliver at least 10 community football sessions for local youngsters and their families, reaching a minimum of 150 participants by mobilising players, coaches and volunteers.	By June 2027, the club will complete a basic sustainable infrastructure upgrade, reducing electricity consumption by 10% compared with the 2025 baseline.
<b>EXAMPLE OF ACTION</b>	The club will run at least 10 local football engagement sessions that integrate short educational moments using the UEFA Outraged toolkit.	The club will conduct a simple facility review and replace all floodlights, indoor training facility lighting and office lighting with LED systems, following the UEFA Sustainable Infrastructure Guidelines.
<b>EXAMPLE OF REPORTING CHAPTER</b>	<p>During 2026/27, the club strengthened its community presence by delivering football sessions for local youngsters and their families that included short values-based discussions using the UEFA Outraged toolkit. These sessions were identified as a priority because community building and the promotion of respectful behaviours had emerged as important topics in discussions with parents, schools and volunteers.</p> <p>The club organised 10 sessions, reaching more than 150 participants. It collected attendance data and used simple feedback forms to understand the needs of the community and improve future sessions. Small investments were made in training materials, football equipment and refreshments to support participation.</p> <p>The programme helped build trust with local families and schools and created a safer, more inclusive environment around the club. Based on positive feedback, the club will continue offering these sessions in 2028, with plans to develop a small volunteer network and introduce simple follow-up activities.</p>	<p>During 2026/27, the club worked to reduce its environmental impact by upgrading lighting systems across its training facility and offices. Sustainable infrastructure emerged as a priority in discussions with staff and local supporters who highlighted concerns about energy use and operating costs. Using guidance from the UEFA Sustainable Infrastructure Guidelines, the club replaced older bulbs with LED lighting and introduced simple energy-saving practices.</p> <p>A small investment was made in equipment and installation, and monthly electricity bills were tracked to measure progress. Early results indicate a 5% decrease in energy consumption, helping reduce costs and environmental impact. The club will continue monitoring consumption throughout 2027 and plans to introduce other small efficiency measures, such as programmable timers, in the following season.</p>
<b>REFERENCES</b>	<a href="#">UEFA club licensing</a>	

## Clubs

INTERMEDIATE LEVEL		
ORGANISATION STATUS: Football clubs stepping up adherence to UEFA sustainability practices and reporting		
EXAMPLE OF TOPIC	<b>4. Anti-racism policy drafting and implementation</b>	<b>7. Environmental protection policy drafting and implementation + Sustainable infrastructure approach</b>
EXAMPLE OF TARGET	By the end of the 2027/28 season, the club will establish three long-term partnerships with schools or local NGOs and deliver a minimum of 25 community engagement activities (clinics, workshops, social events), reaching at least 800 participants.	By the end of the 2027/28 season, the club will implement a sustainable-infrastructure improvement plan across its stadium and training centre, reducing combined utility consumption by 20% compared with 2025.
EXAMPLE OF ACTION	The club will formalise partnerships with schools, NGOs and youth organisations and coordinate a calendar of 25 joint community sessions combining football activities with interactive anti-racism and respect modules from the UEFA Outraged toolkit.	The club will conduct a facility assessment and fulfil three infrastructure priorities in line with UEFA guidance: full LED conversion, installation of low-flow water fixtures, and redesign of waste-sorting zones.
EXAMPLE OF REPORTING CHAPTER	In 2027/28, the club expanded its community engagement efforts by launching a structured programme delivered with three long-term school and NGO partners. Community engagement was identified as a high-priority topic in the club's materiality review because of its impact on youth development and its ability to strengthen trust with supporters, families and local authorities.  Using the UEFA Outraged toolkit as a foundation, the club delivered 25 activities combining football practice with short educational discussions on respect and anti-racism. More than 800 participants took part, and feedback from partners highlighted improved awareness of respectful behaviour among young people. Investments were made in training, educational materials and coordination staff to ensure quality delivery.	During the 2027/28 season, the club advanced its sustainability priorities by completing three key infrastructure upgrades across its stadium and training facility. Sustainable infrastructure was identified as a significant material topic because of its long-term cost implications and the expectations of supporters, sponsors and local authorities.  Guided by UEFA's sustainable infrastructure recommendations, the club installed LED lighting, upgraded water fixtures and improved waste-sorting areas. These interventions were supported by targeted investments in equipment, installation and monitoring tools.



## Clubs

<p><b>EXAMPLE OF REPORTING CHAPTER</b></p>	<p style="text-align: center;">∨</p> <p>The programme also helped mitigate risks linked to youth exclusion while building opportunities for stronger partnerships and reputation. Data from attendance sheets and partner surveys was centralised and reviewed on a quarterly basis to maintain consistency.</p> <p>Based on the positive outcomes, the club plans to expand the programme next season by including family-focused activities and developing a digital toolkit for partner schools.</p>	<p style="text-align: center;">∨</p> <p>To manage the project, the Sustainability and Operations teams conducted quarterly reviews using utility data and site inspections. Risks addressed included outdated systems, rising water and energy costs, and regulatory requirements, while opportunities included reduced operating expenses, improved fan experience and enhanced collaboration with service providers. All data was centralised using defined methodologies to ensure consistent tracking.</p> <p>Early results show a downward trend in electricity and water use, and final figures will be included in the annual sustainability report. Based on the positive outcomes, the club plans to evaluate renewable-energy options and continue modernising its facilities next season.</p>
<p><b>REFERENCES</b></p>	<p><a href="#">UEFA Respect Report</a></p> <p><a href="#">International sustainability standards (see Annex 1b)</a></p> <p><a href="#">EFRAG IG 1: Materiality Assessment</a>  <a href="#">ESRS</a>, <a href="#">VSME</a>, <a href="#">GRI</a> and other standards</p>	

## Clubs

ADVANCED LEVEL		
<p><b>ORGANISATION STATUS:</b> Football clubs eager to fully leverage UEFA sustainability practices through best-in-sector reporting</p>		
EXAMPLE OF TOPIC	4. Anti-racism policy drafting and implementation	7. Environmental protection policy drafting and implementation + Sustainable infrastructure approach
EXAMPLE OF TARGET	By the end of the 2028/29 season, the club will implement a structured community impact programme benefiting at least 5,000 people annually through education and football participation initiatives, delivered with five strategic partners.	By the end of the 2028/29 season, the club will implement a comprehensive sustainable-infrastructure roadmap, achieving a 25% reduction in stadium and training-facility emissions and energy use compared with the 2024 baseline. The roadmap will align with the UEFA Sustainable Infrastructure Guidelines, include third-party evaluations and be publicly reported on annually.
EXAMPLE OF ACTION	The club will design and deliver a community impact programme on anti-racism values training using the UEFA Outraged toolkit. Five strategic partners – schools, NGOs, health organisations and local authorities – will collaborate on programme delivery.	The club will develop a multi-year sustainable-infrastructure roadmap covering stadium, training grounds, fan zones and operational buildings.
EXAMPLE OF REPORTING CHAPTER	<p>During the 2028/29 season, the club delivered its most extensive community impact programme to date, benefiting more than 5,000 people through initiatives focused on football participation, health promotion and values-based education.</p> <p>The programme was prioritised as a double-materiality issue: socially impactful because of its contribution to youth inclusion and community well-being, and financially material due to its relevance in terms of regulatory expectations, sponsor commitments and long-term reputation.</p> <p>Working with five strategic partners, the club embedded the UEFA Outraged toolkit into all educational components, supporting consistent anti-racism and respect messaging across community groups.</p>	<p>In 2028/29, the club made substantial progress on its sustainable-infrastructure roadmap, a topic identified as financially and socially material in the club’s double-materiality analysis due to exposure to energy-price volatility, regulatory expectations and the club’s responsibility to reduce its environmental footprint. The roadmap – developed with engineering experts and aligned with the UEFA Sustainable Infrastructure Guidelines – includes efficiency upgrades across the stadium and training facilities, digital energy-monitoring systems and preparations for future renewable-energy projects.</p>



## Clubs

<p><b>EXAMPLE OF REPORTING CHAPTER</b></p>	<p style="text-align: center;">∨</p> <p>Data collection and outcome tracking were managed through the club's digital social-impact platform, providing a full audit trail and standardised indicators aligned with GRI (particularly GRI 413 – Local communities) and SDG targets 3, 4, 10 and 17.</p> <p>An independent evaluation confirmed the programme's positive impact and identified opportunities for enhanced reach among underrepresented youth. Investments focused on programme staffing, partner coordination, monitoring tools and evaluation services.</p> <p>Risks assessed included reputational exposure and inconsistent community reach, while opportunities included improved stakeholder trust, enhanced sponsor partnerships and stronger regulatory alignment.</p> <p>The club will continue this programme next season, expanding delivery to regional communities and integrating additional health and educational partners. Annual third-party evaluations will ensure transparency and credibility for investors, regulators and commercial partners.</p>	<p style="text-align: center;">∨</p> <p>Investments supported HVAC optimisation, LED retrofits, insulation works and monitoring technology. Risks addressed included infrastructure ageing and energy volatility; opportunities included long-term cost savings, improved fan experience and strategic partnerships with technology providers and local authorities.</p> <p>Initial results confirm meaningful progress toward the 25% reduction target, with the final reduction value calculated through audited energy-performance data and now under third-party verification.</p> <p>The confirmed results will be included in the club's externally assured sustainability report. The next phase will focus on renewable-energy feasibility, expanded monitoring and enhancing collaboration with partners to accelerate the club's move towards climate-resilient infrastructure.</p>
<p><b>REFERENCES</b></p>	<p><a href="#">EFRAG IG 1: Materiality Assessment</a>  <a href="#">ESRS</a>, <a href="#">VSME</a>, <a href="#">GRI</a> and other standards</p>	

## FOOTBALL CLUB BENCHMARKING

A **comprehensive analysis of environmental, social and governance (ESG) reporting practices of European football clubs** was conducted with reference to the 2023/24 season. This benchmark (see **Annex 2**) examines the current reporting status of clubs in Europe, identifies trends in disclosure content and evaluates the maturity of sustainability reporting across 128 European clubs.

Comprehensive desktop research and a data-driven approach were used to identify the most frequently disclosed sustainability matters within the sector as a matter of relevance. The key framework adopted for this sustainability matters study is the table in AR16 (Sustainability matters to be included in the materiality assessment) in Appendix A to ESRS 1.

This approach ensures alignment with emerging European standards while providing football-specific contextualisation of sustainability matters. Benchmarking clubs is an important and useful exercise for better understanding how clubs within the football sector are approaching and communicating current sustainability matters. It is also relevant for national associations and leagues to understand sustainability trends.

## 6. OUTLOOK

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**As football organisations embark on or continue their sustainability reporting journeys, they are encouraged to approach the process with ambition tempered by pragmatism. By starting with achievable reporting objectives and building capacity over time, organisations can develop reporting practices that deliver genuine value rather than merely ticking boxes.**

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The graduated approach presented in this playbook acknowledges that sustainability reporting is a journey rather than a destination. By providing clear pathways for progression, the guidance encourages continuous improvement while ensuring that even organisations at the earliest stages of sustainability implementation can engage meaningfully with reporting practices.

The structure also recognises the diverse landscape of football organisations across Europe, from community clubs with limited resources to major commercial entities with dedicated sustainability departments. By offering multiple entry points and development paths, the guidance ensures relevance and utility for the entire football ecosystem.

UEFA is well aware that the landscape of sustainability reporting is continuously evolving, with new standards, regulations and best practices emerging regularly. As such, this guidance document represents not a final statement but the beginning of an ongoing commitment to supporting football organisations in their sustainability reporting journey.

UEFA stands ready to support all on this journey, recognising that the collective advancement of sustainability reporting across European football will contribute significantly to the sport's long-term resilience and positive impact.

UEFA will work towards providing updated guidance on reporting best practices and on navigating the changing landscape of standards and regulations. This commitment includes regular reviews and updates of this playbook, incorporation of emerging best practices from within and beyond the football sector, and the development of supplementary resources such as templates, case studies and technical annexes. Through these ongoing efforts, we hope to ensure that football organisations at all levels have access to the most current and relevant guidance to meet their sustainability reporting needs.

## 7. REFERENCES

[UEFA Football Sustainability Strategy 2030 – Strength Through Unity](#)

[Global Reporting Initiative \(GRI\)](#)

[European Sustainability Reporting Standards \(ESRS\)](#)

[Voluntary Sustainability Reporting Standard for non-listed SMEs \(VSME\)](#)

## 8. ANNEXES

- **ANNEX 1A** – SUSTAINABILITY REGULATIONS: CURRENT STATE OF PLAY
- **ANNEX 1B** – MAPPING OF ESG-RELATED REPORTING STANDARDS
- **ANNEX 2** – FOOTBALL CLUB BENCHMARKING

## ANNEX 1A:

### SUSTAINABILITY REGULATIONS: CURRENT STATE OF PLAY

The objective of this annex is to present relevant legislation and regulations impacting the football sector in Europe, including the EU framework and international regulations.

The sustainability landscape in Europe is constantly evolving, particularly with regards to the increasing focus on responsible practices across various sectors, including sport and football.

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#### EUROPEAN REGULATIONS AND DIRECTIVES

##### EU Green Deal

The European Green Deal, launched in 2019, is a roadmap for making the EU's economy sustainable by turning climate and environmental challenges into opportunities across all policy areas and making the transition just and inclusive for all. It aims to make Europe climate-neutral by 2050 and it encompasses various sectors, pushing for sustainable practices that significantly impact the football sector including various initiatives to reduce greenhouse gas emissions, enhance energy efficiency and promote renewable energy.

##### Key characteristics

- Reduction of emissions: Targets a net reduction of greenhouse gas emissions by at least 55% by 2030, impacting football clubs in terms of stadium operations, transport and event management.
- Biodiversity and ecosystems: Promotes initiatives to protect natural resources, which can influence football organisations engaged in land use and municipal outreach.
- Circular economy: Encourages waste reduction and resource reuse in infrastructure projects, relevant for stadium development and event management.

For more information, please visit: [European Green Deal](#)

##### EU taxonomy for sustainable activities

The so-called Taxonomy Regulation (Regulation (EU) 2020/852) entered into force on 12 July 2020. It establishes a classification system for sustainable economic activities, providing clarity on what can be labelled as environmentally sustainable.

##### Key characteristics

- Sustainable activities: Clubs must assess their operations, including stadium management and community programmes, against the taxonomy to demonstrate their contributions to environmental goals.
- Investment driver: Clubs can attract environmentally focused investors by aligning their practices with the taxonomy criteria.

For more information, please visit: [Taxonomy](#)

## Sustainable Finance Disclosures Regulation

The Sustainable Finance Disclosures Regulation (SFDR) entered into force on 10 March 2021 (Regulation (EU) 2019/2088). It aims to enhance transparency in sustainable investments by imposing disclosure obligations on financial market participants regarding the sustainability of investment products. Football clubs seeking investments or sponsorship may need to make ESG disclosures, impacting their funding sources and marketing strategies.

### Key characteristics

- Investment reporting: Football clubs seeking investments must disclose how they manage sustainability risks, compelling them to adopt essential ESG criteria.
- Sustainability check: Clubs and associated enterprises must provide clear communication on their sustainability impacts and promote transparency in operations.

For more information, please visit: [SFDR](#)

## Corporate Sustainability Reporting Directive

The first companies subject to the Corporate Sustainability Reporting Directive (CSRD) had to apply the rules for the first time in the 2024 financial year, for reports published in 2025. The rules now apply to several type of companies, including football clubs, depending by employee, turnover and balance sheet numbers. It requires them to disclose detailed non-financial information concerning ESG issues.

### Key characteristics

- Standardised reporting: Introduces European Sustainability Reporting Standards (ESRS) for coherent and comparable data.
- Assurance requirement: Companies must seek external assurance of their sustainability information, enhancing credibility and fostering accountability.

For more information, please visit: [CSRD](#)

## Corporate Sustainability Due Diligence Directive

The directive on corporate sustainability due diligence (Directive 2024/1760) entered into force on 25 July 2024. The aim of this directive is to foster sustainable and responsible corporate behaviour in companies' operations and across their global value chains, ensuring that companies in scope identify and address any adverse human rights and environmental impacts their actions may have inside and outside Europe.

### Key characteristics

- Human rights and labour practices: The directive emphasises the need for companies, including football clubs, to assess and mitigate risks related to human rights violations and labour practices within their own operations and their supply chains. For football clubs, this could involve ensuring fair treatment and safe

conditions for players, staff and workers involved in club operations, such as those in merchandising or infrastructure development.

- **Environmental impact and sustainability:** Football clubs are encouraged to monitor and reduce their environmental footprint. This includes assessing the sustainability of their facilities, matchday operations and sourcing of materials. Implementation of environmentally friendly practices can enhance a club's reputation and compliance with increasingly stringent environmental regulations.
- **Governance and oversight:** Effective governance structures are a critical component of the directive. Football clubs must establish mechanisms to ensure compliance, including accountability for preventing adverse impacts related to human rights and the environment. This includes appointing individuals or committees responsible for sustainability oversight and integrating due diligence into overall club policies and decision-making processes.

For more information, please visit: [CSDDD](#)

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## FOOTBALL REGULATIONS & INITIATIVES

### UEFA club licensing

UEFA has developed its own sustainability strategy, focusing on promoting environmental stewardship, social responsibility and governance practices within football. This includes efforts like reducing greenhouse gas emissions and enhancing social inclusion through football initiatives. In parallel, UEFA's club licensing regulations serve as a framework to promote and maintain the integrity and financial sustainability of football clubs participating in UEFA competitions. While primarily a financial regulation, they encourage clubs to invest responsibly, which can indirectly promote sustainability. Clubs are incentivised to balance their budgets, pushing them towards sustainable operational practices. The implementation of the 2024 UEFA Club Licensing and Financial Sustainability Regulations reflects UEFA's commitment to ensuring that clubs are financially responsible, competitive and sustainable.

For more information, please visit: [2024 UEFA Club Licensing and Financial Sustainability Regulations](#)

### UN Sports for Climate Action framework

The UN Sports for Climate Action is an initiative launched by the United Nations Framework Convention on Climate Change, aimed at leveraging the influence of sport to address climate change and promote sustainability. The initiative seeks to mobilise the global sports community, including national associations, clubs and athletes, to take concrete actions to reduce their carbon footprints and raise awareness of climate change.

For more information, please visit: [UN Climate Action](#)

### UN Football for the Goals initiative

Football for the Goals is an innovative initiative launched by the United Nations in 2022 to leverage the global popularity of football to promote and advance the Sustainable Development Goals (SDGs). This initiative engages stakeholders across the football community – including confederations, national associations, clubs, players and fans – in a collective effort to foster sustainable practices and advocate for social change.

For more information, please visit: [Football for the Goals](#)

### EU 2024–2021 Work Plan for Sport

The European Union 2024–2021 Work Plan for Sport established an expert group on 'green sport', entrusted with formulating recommendations for sustainable sport in Europe. The report aims to:

- Promote environmental sustainability in the European sport sector;
- Help define the subject of green sport in Europe: the scope of the subject and participating sectors, stakeholders and audiences;
- Identify key sustainability opportunities and challenges for the European sport sector;
- Provide simple, high-level recommendations to help member states align their sport sectors with the objectives of the European Green Deal;
- Make recommendations to support sport decision-makers in member states and European and national sports bodies;
- Highlight existing relevant initiatives and provide good practice examples and further reading for European sports practitioners.

The recommendations are primarily addressed at European and national public authorities in charge of sport and their sport sector organisations.

For more information, please visit: [EU Work Plan](#)

### Kick It Out

Kick It Out is a prominent campaign in football that aims to promote equality and tackle discrimination at all levels of the game. Established in 1993, the initiative focuses on addressing issues related to racism, homophobia and other forms of discrimination within the sport. Through these efforts, the Kick It Out initiative strives to create a football environment that is free from discrimination, promotes equality and celebrates diversity. It plays a vital role in ensuring that the values of fairness and respect are upheld in both grassroots and professional football.

For more information, please visit: [Kick It Out](#)

## ANNEX 1B: MAPPING OF ESG-RELATED REPORTING STANDARDS

The objective of this annex is to give an overview of the applicable standards and guidelines which could contribute to an effective sustainability system and reporting practices within the football sector.

Environmental, social and governance (ESG) standards are gaining importance in football as ever more organisations aim to implement sustainable practices. Their purpose is to guide clubs, leagues and other organisations in implementing sustainable practices throughout their operations.

Here we compile the key sustainability standards and guidelines relevant to football sector:

### Sustainability reporting standards

- 1. Global Reporting Initiative (GRI):** A framework for organisations to report their sustainability impacts, widely adopted in various sectors, including sport.  
*For more information, please visit: [GRI](#)*
- 2. Sustainability Reporting Standards from the International Sustainability Standards Board (ISSB):** Standards being developed to provide a global baseline for sustainability disclosure, relevant to football organisations.  
*For more information, please visit: [ISSB](#)*
- 3. European Sustainability Reporting Standards (ESRS):** A set of standards created to enhance and standardise sustainability reporting by companies operating within the EU. They were developed by the European Financial Reporting Advisory Group (EFRAG) and are aligned with the EU's regulatory framework for sustainability disclosures.  
*For more information, please visit: [ESRS](#)*
- 4. Voluntary SME standard:** The EFRAG voluntary sustainability reporting standard for non-listed small and medium-sized enterprises (VSME) aims to simplify reporting and improve transparency for small and medium-sized enterprises (SMEs). It provides practical guidelines that enable SMEs to disclose sustainability-related information effectively, focusing on materiality and relevance. The standard helps SMEs align with broader sustainability goals while minimising the reporting burden, making it easier for them to communicate their sustainability impacts and practices to stakeholders.  
*For more information, please visit: [VSME](#)*

## Sustainability approach-system guidelines

- 1. Football for the Goals:** Some football organisations and clubs have aligned their operations with specific United Nations SDGs, focusing on goals like climate action, responsible consumption and gender equality to drive sector-specific sustainability.  
*For more information, please visit: [UN SDGs](#)*
- 2. UN Sports for Climate Action Framework:** Many football organisations align with this initiative, committing to climate action and sustainability goals as outlined in the Paris Agreement.  
*For more information, please visit: [UNFCCC](#)*
- 3. Eco-Management and Audit Scheme (EMAS):** Established by the European Commission, EMAS encourages organisations to enhance their environmental performance through transparency and the involvement of various stakeholders. It is particularly relevant for clubs to manage their sustainability efforts effectively.  
*For more information, please visit: [EMAS](#)*
- 4. UEFA Circular Economy Guidelines:** Designed to promote sustainable practices within the football sector, particularly concerning resource management, waste reduction and overall sustainability in football events and operations, these guidelines encourage the adoption of circular economy principles, which focus on minimising waste and making the most of resources.  
*For more information, please visit: [Circular Economy Guidelines](#)*
- 5. Green Sports Alliance Guidelines:** Although broader in scope, these guidelines specifically recognise the unique aspects of sports, including football, and offer a framework for clubs and organisations to implement sustainable practices in operations, facility management and community engagement.  
*For more information, please visit: [Green Sports Alliance playbooks](#)*

## Sustainability infrastructure-design guidelines

- 1. FIFA Stadium Guidelines:** FIFA promotes sustainable stadium solutions, focusing on environmental topics such as energy efficiency and water conservation, alongside economic sustainability and human rights.  
*For more information, please visit: [FIFA Stadium Guidelines](#)*
- 2. UEFA Sustainable Infrastructure Guidelines:** A framework for the design, construction and management of football infrastructure in a way that promotes environmental sustainability and social responsibility. These guidelines are intended for stadiums, training facilities and other associated infrastructure.

The ESG criteria applicable to football infrastructure include climate change, biodiversity, water efficiency, energy efficiency and human rights.

*For more information, please visit: [Infrastructure Guidelines](#)*

- 3. UEFA Accessibility Guidelines:** Designed to ensure that football venues and events are accessible to everyone, including disabled people, older adults and others who may need assistance.

*For more information, please visit: [Accessibility Guidelines](#)*

- 4. Leadership in Energy and Environmental Design (LEED):** While primarily a standard for green buildings, LEED is often used in the construction or renovation of football stadiums to ensure they meet sustainable design criteria, including energy efficiency, water savings and reduced CO2 emissions.

*For more information, please visit: [LEED](#)*

- 5. Building Research Establishment Environmental Assessment Method (BREEAM):** Like LEED, BREEAM is a leading environmental assessment method that helps stadiums and facilities achieve sustainability goals in construction and operation. It emphasises building performance, health and well-being, and resource usage.

*For more information, please visit: [BREEAM](#)*

### Sustainability process standards:

- 1. ISO 20121:** An international standard for sustainable event management, helping organisations in the football sector to manage events with a focus on reducing their environmental footprint and emphasising social responsibility.

*For more information, please visit: [ISO 20121](#)*

- 2. ISO 14001:** An international standard for environmental management systems, helping organisations improve their environmental performance.

*For more information, please visit: [ISO 14001](#)*

- 3. ISO 45001:** An international standard for occupational health and safety management systems. It provides a framework for organisations to improve employee safety, reduce workplace risks and create safer working conditions.

*For more information, please visit: [ISO 45001](#)*

- 4. ISO 50001:** An international standard that helps organisations improve their energy management, including of sports facilities, leading to significant reductions in energy use and costs – key considerations in the operation of football stadiums.

*For more information, please visit: [ISO 50001](#)*

Sustainability standards and guidelines in the football sector promote responsible practices that minimise environmental impacts, enhance social welfare and ensure effective governance. By adhering to these standards, football organisations can create long-term value for their stakeholders while contributing positively to the communities in which they operate.

### Focus on voluntary SME standard

The voluntary sustainability reporting standard for non-listed small and medium-sized enterprises (VSME) is published by EFRAG. The VSME stems from the market need to have a simple reporting tool to be used by SMEs facing growing sustainability data requests from business counterparts (i.e. banks, investors or larger companies for which non-listed SMEs are suppliers), to help them deal with these requests in an efficient and proportionate manner and to facilitate their participation in the transition to a sustainable economy. Based on market acceptance, the VSME is expected to standardise the current multiple ESG data requests received by non-listed SMEs (responding to which represents a significant cost), reducing the number of uncoordinated requests received and improving access to lenders, investors and clients.

The VSME ESG reporting framework includes two modular paths to suit businesses of different sizes and sustainability maturity: a **basic module** and a **comprehensive module**.

#### - **Basic module**

Ideal for micro and small enterprises or first-time reporters, the VSME basic module focuses on fundamental ESG metrics, like energy use, waste and workforce policies. It keeps the barrier to entry low, while still aligning with common stakeholder requests.

#### - **Comprehensive module**

The VSME comprehensive module is for medium-sized enterprises and those working with banks, investors or larger corporate clients. It includes deeper disclosures, such as climate risk, value chain sustainability and Scope 3 emissions.

	BASIC MODULE	COMPREHENSIVE MODULE
<b>GENERAL</b>	<p><b>B1</b> – Basis for preparation</p> <p><b>B2</b> – Practices, policies and future initiatives for transitioning towards a more sustainable economy</p>	<p><b>C1</b> – Strategy: Business Model and Sustainability – Related Initiatives</p> <p><b>C2</b> – Description of practices, policies and future initiatives for transitioning towards a more sustainable economy</p>
<b>E</b>	<p><b>B3</b> – Energy and greenhouse gas emissions</p> <p><b>B4</b> – Pollution of air, water and soil</p> <p><b>B5</b> – Biodiversity</p> <p><b>B6</b> – Water</p> <p><b>B7</b> – Resource use, circular economy and waste management</p>	<p><b>C3</b> – GHG reduction targets and climate transition</p> <p><b>C4</b> – Climate risks</p>
<b>S</b>	<p><b>B8</b> – Workforce – General characteristics</p> <p><b>B9</b> – Workforce – Health and safety</p> <p><b>B10</b> – Workforce – Remuneration, collective bargaining and training</p>	<p><b>C5</b> – Additional (general) workforce characteristics</p> <p><b>C6</b> – Additional own workforce information - Human rights policies and processes</p> <p><b>C7</b> – Severe negative human rights incidents</p>
<b>G</b>	<p><b>B11</b> – Convictions and fines for corruption and bribery</p>	<p><b>C8</b> – Revenues from certain sectors and exclusion from EU reference benchmarks</p> <p><b>C9</b> – Gender diversity ratio in the governance body</p>

» Once a company selects a module, it must apply it in full, reporting only on topics that are relevant. This keeps VSME reporting flexible but focused.

## ANNEX 2: FOOTBALL CLUB BENCHMARKING

A fundamental objective of UEFA's is to create data-driven evidence of the most relevant sustainability matters within the football sector. This includes comprehensive desktop research and a data-driven approach using frequency criteria to identify potential sustainability matters. The analysis of such matters is essential for highlighting critical issues for the sector and will contribute to explaining the rationale for future disclosures and reporting actions.

The key framework adopted for this sustainability matters desktop study is the table in **AR16** (Sustainability matters to be included in the materiality assessment) in Appendix A to ESRS 1.<sup>2</sup> This approach ensures alignment with emerging European standards while providing football-specific contextualisation of sustainability matters.

As football organisations embark on or continue their sustainability reporting journeys, they are encouraged to approach the process with ambition tempered by pragmatism. By starting with achievable reporting objectives and building capacity over time, organisations can develop reporting practices that deliver genuine value rather than merely ticking boxes. UEFA stands ready to support them in this journey, recognising that the collective advancement of sustainability reporting across European football will contribute significantly to the sport's long-term resilience and positive impact.

The benchmarking of club evaluations is an important and useful exercise for better understanding how clubs within the football sector are approaching and communicating sustainability matters today.

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### ESG BENCHMARK

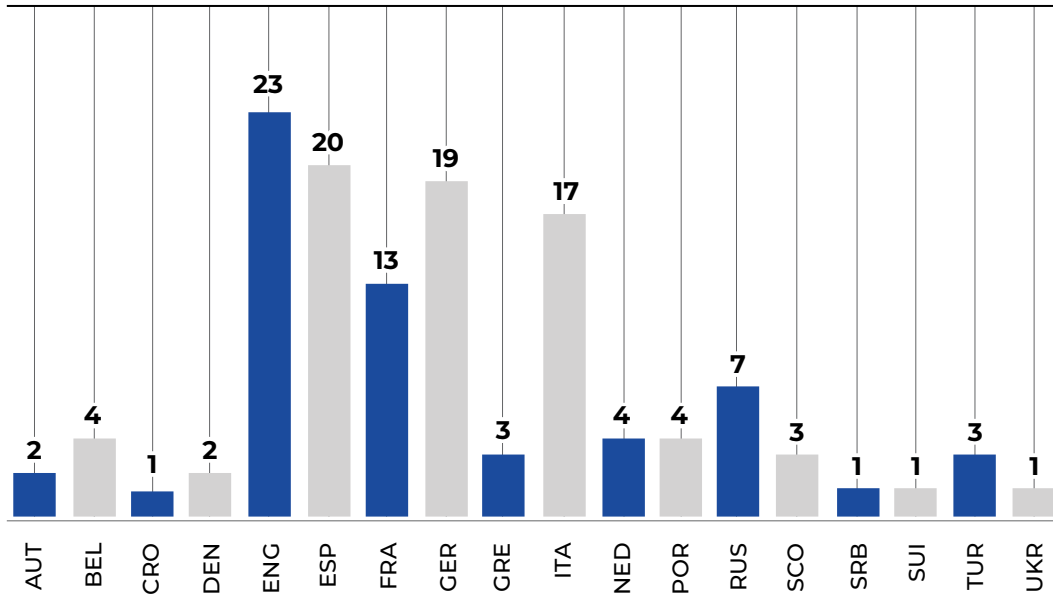
#### Overview

This annex presents an analysis of environmental, social and governance (ESG) reporting practices among European football clubs, with particular focus on those that have developed and disclosed sustainability reports in recent years. It examines current reporting status, identifies trends in disclosure content, and evaluates the maturity of **sustainability reporting by 128 European clubs in the period 2017 to 2024**.

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2. [Regulation \(EU\) 2023/2772, page 26](#)

**ESG benchmark: Total number of clubs per country**



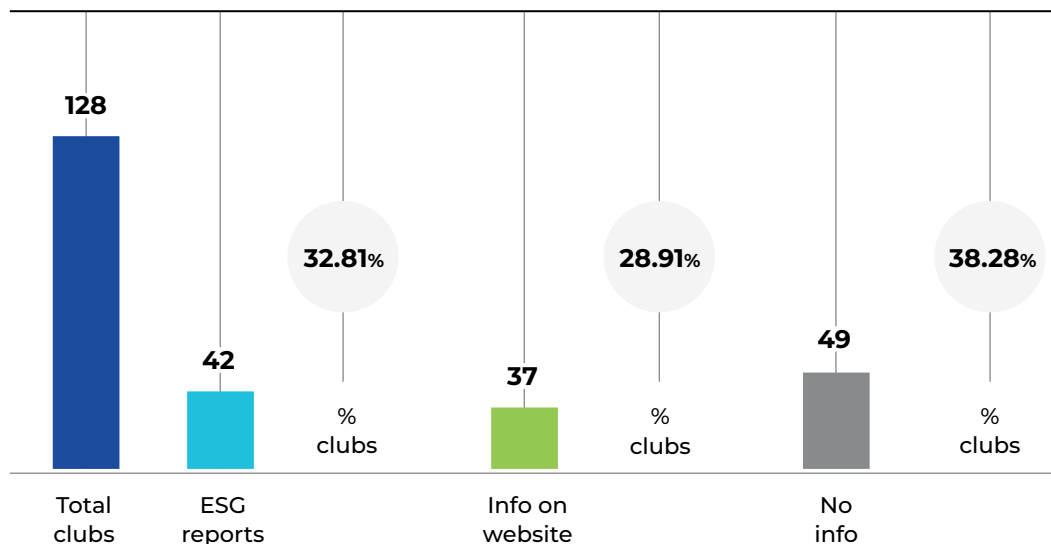
The benchmarking reveals that one third of the clubs examined (42 out of 128) have published formal sustainability reports documenting their efforts and activities to reduce the club’s environmental and social club’s impacts and improve sustainability governance.

Another 29% (37 clubs) have disclosed some sustainability initiatives or policies on their websites without consolidating this information into a formal report. Concerningly, 38% (49 clubs) have made no public sustainability disclosures whatsoever, suggesting significant gaps in sustainability reporting across European football.

**Content analysis**

The following benchmark analysis examines the sustainability reporting practices of the **42 European football clubs that have published dedicated sustainability reports**. The methodology follows the European Sustainability Reporting Standard (ESRS 1) framework, specifically using the sustainability matters list presented in AR16 to establish a standardised assessment approach.

### European football clubs: ESG reporting benchmark



The benchmark methodology involved a thorough examination of each club's sustainability report to identify whether and how the sustainability matters from the AR16 table had been addressed. This table categorises sustainability topics across three hierarchical levels: topic (e.g. Biodiversity and ecosystems), sub-topic (e.g. Direct impact drivers of biodiversity loss) and sub-sub-topic (e.g. Direct exploitation).

The analysis reveals clear patterns in the sustainability priorities of European football clubs. Environmental concerns dominate the most frequently reported topics, with climate change mitigation appearing in 97.62% of reports, closely followed by waste management (95.24%).

Corporate culture emerges as the most prevalent governance topic, reported on by 95.24% of clubs. Water consumption (85.71%) and gender equality (80.95%) complete the top five most frequently addressed sustainability matters. The protection of children/access to products and services sub-topics appear in 76.19% of reports, reflecting the football industry's unique responsibility towards young supporters and participants. Notable gaps appear in reporting on workers in the value chain (14.29%), pollution of air (26.19%) and biodiversity matters (26.19%).

TEN FREQUENTLY CITED SUSTAINABILITY MATTERS		
TOPIC	SUB-TOPIC	CLUB ESG REPORTS DISCLOSING SUSTAINABILITY MATTER
Climate change (E1)	<b>Climate change mitigation</b>	97.62%
Circular economy (E5)	<b>Waste</b>	95.24%
Business conduct (G1)	<b>Corporate culture</b>	95.24%
Water and marine resources (E3)	<b>Water consumption</b>	85.71%
Own workforce (S1)	<b>Gender equality and equal pay for work of equal value</b>	80.95%
Consumers and end users (S4)	<b>Protection of children/ Access to products and services</b>	76.19%
Affected communities (S3)	<b>Cultural rights</b>	42.86%
Pollution (E2)	<b>Pollution of air</b>	26.19%
Biodiversity and ecosystems (E4)	<b>Land-use change, fresh water-use change and sea-use change</b>	26.19%
Workers in the value chain (S2)	<b>Diversity</b>	14.29%

Key:  Environmental topic  Social topic  Governance topic

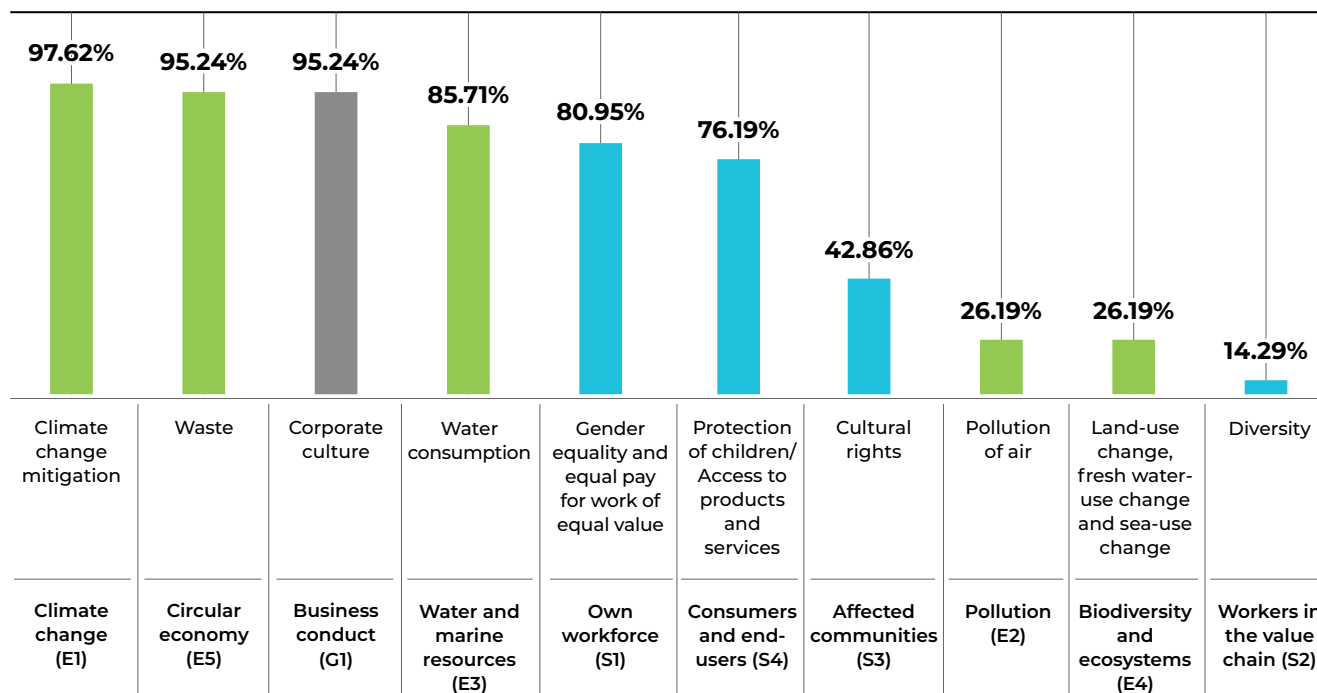
## TOP 20 MOST FREQUENTLY CITED SUSTAINABILITY MATTERS, BY TOPIC CATEGORY

TOPIC	SUB-TOPIC	CLUB ESG REPORTS DISCLOSING SUSTAINABILITY MATTER
Climate change (E1)	Climate change mitigation	97.62%
Circular economy (E5)	Waste	95.24%
Climate change (E1)	Energy	92.86%
Water and marine resources (E3)	Water consumption	85.71%
Circular economy (E5)	Resources inflows, including resource use	71.43%
Biodiversity and ecosystems (E4)	Impacts on the extent and conditions of ecosystems	57.14%
Water and marine resources (E3)	Water withdrawals	52.38%
Biodiversity and ecosystems (E4)	Land-use change, fresh water-use change and sea-use change	26.19%
Pollution (E2)	Pollution of air	26.19%
Pollution (E2)	Pollution of soil	9.52%
Own workforce (S1)	Gender equality and equal pay for work of equal value	80.95%
Own workforce (S1)	Health and safety	78.57%
Consumers and end users (S4)	Protection of children	76.19%
Consumers and end users (S4)	Access to products and services	76.19%
Affected communities (S3)	Cultural rights	42.86%
Affected communities (S3)	Self-determination	40.48%
Workers in the value chain (S2)	Diversity	14.29%
Workers in the value chain (S2)	Health and safety	9.52%
Business conduct (G1)	Corporate culture	95.24%
Business conduct (G1)	Prevention and detection including training	61.90%

Key:  Environmental topic  Social topic  Governance topic

This benchmarking provides valuable insights into current reporting practices across European football. The findings suggest that while the football sector has made significant progress in addressing key environmental and social concerns, opportunities remain to enhance reporting on biodiversity impacts, value chain labour practices and air pollution.

### Rate of disclosure of top ten sustainability matters



	COMPLETE REFERENCE	ONLY CITED
Global Reporting Initiative	15	1
European Sustainability Reporting Standards	2	6
SASB standards	0	0
SDGs	9	11
ISO standards	0	4
Corporate Sustainability Reporting Directive	0	6
Deutsche Fußball Liga guidelines	0	13
International Financial Reporting Standards	0	1
None	16	17
<b>Total clubs</b>	<b>42</b>	<b>59</b>

Analysis of the 42 European football clubs that have released dedicated sustainability reports has identified the international standards considered by these clubs in producing their reports. The table on the left presents a summary, including of clubs that merely cited the standard without any additional information.

The next step in the benchmarking is to explore the depth and quality of reporting on each sustainability matter, moving beyond frequency of mentions to concrete initiatives and measurable outcomes.

### ESG Benchmark: SMs accuracy analysis

This analysis examines the sustainability practices of the 42 clubs, through their disclosures, targets and key performance indicators, and categorises each sustainability matter according to three levels of disclosure:

- **Minimal disclosure:**  
Sustainability matter merely cited in the report with no specific commitment or metrics
- **Discrete disclosure:**  
Sustainability matter cited with a specific goal or target to achieve
- **Good disclosure:**  
Sustainability matter cited with a specific target and defined KPIs to monitor progress

The findings reveal significant disparities in reporting depth across environmental, social and governance factors. Environmental topics receive the highest level of comprehensive reporting, with 12% of clubs including targets and indicators. By comparison, social matters (6.7%) and governance matters (3.6%) lag considerably behind, suggesting that these areas require greater focus and development in future reporting exercises.



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# UEFA

## FOOTBALL SUSTAINABILITY REPORTING

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