

Methodology Validation Opinion

The methodology described in the document
UEFA Carbon Accounting Methodology

Prepared by:

UEFA

has been validated using ISO 14064-3:2019 as addressing
the principles and rules laid down in

**Greenhouse Gas Protocol Corporate
Accounting and Reporting Standard, Revised
Edition (2004; 'Corporate Standard')
and
EPA guidance on measuring indirect emissions
associated with events**

For the GHG emissions accounting and reporting

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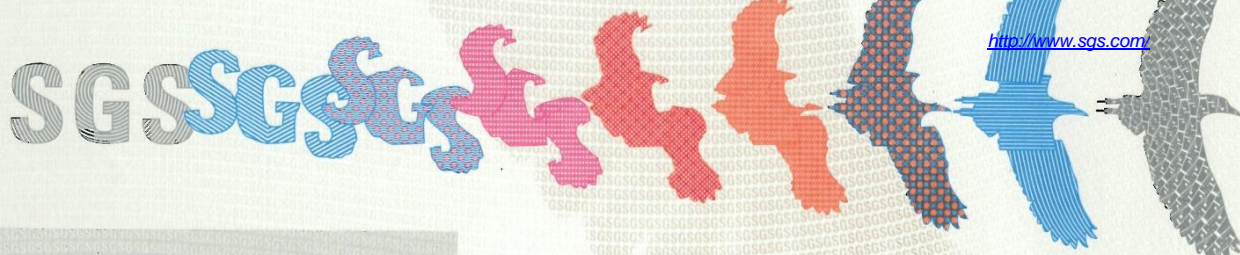


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Technical Reviewer

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<http://www.sgs.com>



Methodology Validation Opinion

UEFA, throughout the document “UEFA Carbon Accounting Methodology” vers 5 (date : 07.02.2024) presents a framework for European football ecosystem to establish and implement a GHG accounting and reporting system. It is based on the “Greenhouse Gas Protocol Corporate Accounting and Reporting Standard, Revised Edition (2004; ‘Corporate Standard’)” and the “EPA guidance on measuring indirect emissions associated with events”. This methodology is proposed as a non-binding guidance to national associations, clubs, and leagues to measure and report GHG emissions.

No data verification and no validation of estimations and emissions factors were carried out as part of this validation. In the absence of calculated GHG emission inventories, no validation was carried out to verify the implementation of the “UEFA Carbon Accounting Methodology”.

SGS has planned and performed the current work to obtain the information, explanations and evidence considered necessary to validate the methodology used.

Scope of the validation

SGS Société Générale de Surveillance SA was contracted by UEFA to conduct the evaluation of the “UEFA Carbon Accounting Methodology” against the “Greenhouse Gas Protocol Corporate Accounting and Reporting Standard, Revised Edition (2004; ‘Corporate Standard’)” and the “EPA guidance on measuring indirect emissions associated with events”. This methodology is proposed as guidance to national associations, clubs, and leagues to measure, report and reduce GHG emissions. Intended users of the SGS statement of opinion on the methodology’s conformity with the “Greenhouse Gas Protocol Corporate Accounting and Reporting Standard, Revised Edition (2004; ‘Corporate Standard’)” and the “EPA guidance on measuring indirect emissions associated with events” will be the European football ecosystem and the public.

The “UEFA Carbon Accounting Methodology” refers to the quantification and reporting of GHG emissions of different football organizations. It consists of general recommendations as well as in-depth guidance. The in-depth guidance is provided for

- setting the scope and operational limits
- identifying the GHG emissions sources
- quantifying Scope 1 and Scope 2 GHG emissions
- defining the 15 Scope 3 GHG protocol categories in the context of a football organization and guidelines to define:
 - The materiality of each category
 - The anticipated level of influence to drive GHG reduction
 - The level of confidence (high, medium, low) in data completeness and accuracy
 - The formulas to be used to calculate the GHG emissions
 - The potential sources of GHG data information
 - The data collation and validation process
 - The emission factor source of information

The “UEFA Carbon Accounting Methodology” also provides generic recommendations in regards of the GHG emissions’ data collation and validation process, the data recalculation/restatement in case of changes, the calculation of uncertainties, the records retention and management, and the GHG emissions reporting.

Sources of GHG covered by the “UEFA Carbon Accounting Methodology”

Although it is up to each football organization to define their GHG sources to be included in its GHG accounting and reporting, the “UEFA Carbon Accounting Methodology” takes into account the following sources that have been deemed material for a football organization :

- (scope 1) - mobile and stationary emissions related to fuel consumption
- (scope 1) - fugitive emissions related to refrigerant use
- (scope 2) - purchased electricity, steam and heating
- (scope 3 - category 1) purchased goods and services
- (scope 3 - category 3) fuel- and energy-related activities (not included in scope 1 or 2)
- (scope 3 - category 4) upstream transportation and distribution
- (scope 3 - category 5) waste generated in operations
- (scope 3 - category 6) business travel
- (scope 3 - category 7) employee commuting
- (scope 3 - category 9) downstream transportation and distribution
- (scope 3) - other (emissions related to events)

The following categories were considered as optional, and it will be up to each football organization to assess the materiality of these categories based on a Materiality Screening Guidance:

- (scope 3 - category 2) - capital goods
- (scope 3 - category 6) - spectator hotel stays
- (scope 3 - category 8) - upstream leased assets
- (scope 3 - category 10) - processing of sold products
- (scope 3 - category 11) - use of sold products
- (scope 3 - category 12) - end-of-life treatment of sold products
- (scope 3 - category 13) - downstream leased assets
- (scope 3 - category 14) - franchises
- (scope 3 - category 15) - investments

A framework to define a level of Materiality and to follow the GHG Protocol principles

Although the methodology allows each football organization to define its own materiality level and to implement the guidance based on its own context, it provides the framework :

- for limited or reasonable assurance engagements
- for following the GHG accounting and reporting principles : relevance, completeness, consistency, transparency, accuracy

Opinion

Based on the process and procedures conducted, SGS concludes that the presented “UEFA Carbon Accounting Methodology” vers 5 (date : 07.02.2024)

- is based on the requirements of the “Greenhouse Gas Protocol Corporate Accounting and Reporting Standard, Revised Edition (2004; ‘Corporate Standard’)” and the “EPA guidance on measuring indirect emissions associated with events”

This opinion shall be interpreted with “UEFA Carbon Accounting Methodology” vers 5 (date : 07.02.2024) as a whole.

Note: This Opinion is issued, on behalf of Client, by SGS Switzerland SA (“SGS”) under its “General Conditions for Greenhouse Gas Validation and Verification Services” This Opinion does not relieve Client from compliance with any bylaws, federal, national, or regional acts and regulations or with any guidelines issued pursuant to such regulations. Stipulations to the contrary are not binding on SGS and SGS shall have no responsibility vis-à-vis parties other than its Client.