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Developing ESG Framework For European Football Clubs

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Abstract

This study examines how European football clubs construct and communicate sustainability through ESG reporting, and the organizational factors shaping the maturity and consistency of these practices. Adopting a qualitative design through expert interviews (n=9) and ESG report analysis (n=4), the study identifies resource availability, strategic alignment and fragmented reporting standards as limiting factors across the industry. Findings further highlight reputational, financial and value-based benefits associated with structured sustainability strategies. Proposing the SED-F framework, adapted to football clubs' contexts, the study supports diagnosis and self-evaluation, addressing the barriers, identifying opportunities, and improving reporting coherence.

Keywords (minimum of four)

SPORTS SUSTAINABILITY; ESG; ENVIRONMENT; ORGANISATIONAL STRATEGY; SUSTAINABLE DEVELOPMENT; FOOTBALL CLUBS; SPORTS ORGANISATIONS.

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Introduction

Sustainability has become an increasingly focal strategic concern for professional football clubs as environmental risks, stakeholder expectations and regulatory pressures build up. Environmental, Social and Governance (ESG) reporting has arose as a key mechanism and practice, through which clubs communicate their sustainability commitments and impacts. ESG reporting, in football, remains largely voluntary and irregular, intensified by the clubs' resource constraints, institutional pressures and by the absence of industry-specific guidance. Existing literature outlines the environmental impacts of sport and the potential benefits of sustainability engagement for clubs (McCollough & Cunningham 2010; Liebhart et al 2025), but there are limited evidence and insight on how football clubs can construct and communicate sustainability strategies through formal ESG reporting, therefore leading to comparability and development opportunities across a relatively immature industry (Daddi et al 2021; DiMaggio & Powell 1983).

To address this gap, the current study analyses ESG reporting practices in European football clubs through a qualitative lens combining ESG report analysis and expert interviews, built in institutional, legitimacy and narrative perspectives. The study addresses the following research question: How do European football clubs construct and communicate sustainability through ESG reporting practices, under institutional and resource constraints? Furthermore, it explores the institutional and organizational factors clubs face and that shape the clubs' maturity, as well as the differences in ESG reporting practices and strategic orientation across football. Additionally, the study tackles how reporting maturity can be systematically assessed. Following these insights, the study proposes the Sustainable Evaluation and Diagnosis Framework (SED-F) as a diagnostic tool to support more strategically aligned and context-specific sustainability reporting practices in professional football.

Literature Review

The literature summarizes and synthetises key academic contributions that support and ground the study's theoretical framing, conceptual foundation, drawn from the research on sport and the environment, sustainability reporting along with organizational barriers and opportunities regarding sustainability. Structured through a thematic lens, to highlight the inherent ideas that shape the current landscape in sustainability reporting, sustainability strategies and sustainable development for sports organizations and players within the sport sector. This thematic organization directs the study to the analysis of sports clubs' actions in the construction and communication of sustainability in their ESG reports, as well as ensuring that the literature review focuses on the analytical and specific lens of the research.

Sustainability and Sport

Exploring the bidirectional relationship between sport, across its varied interpellations, and the environment, research shows, in a consistent manner, that sport impacts and is impacted by the environment and its changes. Scoping and conceptual studies reveal the role of climate variability in the disruption of sport events, facilities and athlete safety, while, in parallel, sports organizations and their actions, contribute to environmental degradation through the use of resources, travel emissions and infrastructure development (Babiak & Trendafilova 2010; Cayolla et al. 2022; Cayolla et al. 2025; McCullough & Kellison 2016; Liebhart et al 2025).

Academics showcase a growing awareness-action gap, reflected in the thorough documentation related to environmental issues and, contrastingly, the inconsistencies in practical implementation of sustainable measures across sport industry's players and agents. This aligns with the evidence presented by Cayolla et al 2022 and Liebhart et al 2025, that fans’ expectations regarding the clubs’ environmental responsibilities are increasing, as well as their perception that such initiatives enhance both the clubs’ identities and societal values.

These perspectives underline the need for sport organizations to respond to their environmental impacts, as well as to the inherent risks and stakeholder expectations. Accordingly, the existing literature offers limited insight on how clubs can communicate and implement these responses through formal documents and reports, following directional standards.

ESG Reporting Standards

Environmental, Social and Governance (ESG) reporting structures the organizations’ efforts to communicate their sustainability commitments, impacts and initiatives. ESG reporting’s influence and relevance is increasing as clubs can showcase accountability, enhance their stakeholder relationships and legitimacy as well as influencing the clubs’ access to funding and partnership opportunities. Accordingly, a large and substantial branch of research and academic knowledge reflects on sustainability adoption and reporting in sport as shaped and influenced by a combination of institutional pressures- institutional theory- and by a fragmented landscape of ESG reporting frameworks. Sport organizations operate under coercive pressures derived from emerging regulatory measures, sponsors and governing bodies; normative pressures that stem from professional standards and growing expectation for dedicated and formalized sustainability roles; and, less so, mimetic pressures, which, in the sport industry, remain underdeveloped due to the absence of “first movers” in sport sustainability (Babiak & Trendafilova 2010; McCullough & Cunningham 2010; Daddi et al., 2021; Liebhart et al 2025).

The immaturity in terms of sustainability reporting in the sport industry is reflected on the varied reporting standards adopted- such as the GRI, SASB and TCFD (Annexes 1,2 and 3, respectively)- that differ widely in scope, emphasis and methodological requirements, limiting comparability across organizations and, consequently, producing varied results in depth, style and strategic alignment of the clubs' sustainability disclosures (McCullough & Kellison 2016; Costea & Hategan 2025; Liebhart et al 2025). The European Union's attempt at standardization, with the ESRS, to consolidate reporting expectations and outcomes, brings forth new challenges, related to the transition process, especially for clubs with less resources, data management capacity and previous experience.

This intersection between the institutional pressures and reporting heterogeneity directly explains why clubs differ in their approach, how the clubs' strategic versus symbolic dichotomy arises and what organizational dynamics shape the narratives and identities inherent to sustainability reporting. This lens allows for a perspective on the different challenges faced by clubs, whether institutional and regulatory, or resource and experience driven.

Barriers to Organizations

Across studies, sport organizations face persistent resource, structural and behavioural challenges that limit sustainability and ESG reporting, regardless of the clubs' context and/or maturity. Behavioural barriers, such as short-term prioritization, resistance to change and limited managerial expertise, damage the clubs' ability to act and report on their sustainability commitments. Data barriers, including inconsistencies in measurement, lack of standardization and data validity concerns reduces legitimacy among stakeholders. Methodological barriers, shaped by the complexity of club-specific systems and mechanisms limit the quantification of social and environmental practices and their consequential impact. Structural constraints, such as the lack of industry leaders and first movers, underline relative immaturity in the industry and damage the clubs ability to follow and set sector-specific benchmarks and best practices (Chopra et al 2024; Daddi et al 2021; Varmus et al 2024).

These constraints further support the irregular sustainability practices' development, across the sport industry, as well as the slow adoption of comprehensive and structured ESG reporting processes. These barriers also help contextualize the variability and different natures observed in the ESG reports analysed, in this study. This is particularly true, in relation to the differences in maturity levels, symbolic emphasis and strategic coherence across the clubs and the industry. While the literature presents these barriers abstractly without investigating their impacts on the clubs' communication outputs, it also highlights the benefits of sustainability efforts for the sport industry, pointing at a positive and development-forward landscape.

Benefits for Organizations

Research connects Corporate Social Responsibility (CSR) and green initiatives to increased stakeholder support, legitimacy, stronger community loyalty and validity, as well as improved brand reputation and value (Cayolla et al. 2024; Babiak & Trendafilova 2010; McCullough & Cunningham 2010).

Financial outcomes are also showcased as substantial for clubs and sport organizations. CSR-driven practices are associated with enhanced financial resilience, increased access to funding opportunities and long-term competitive advantages (Chen 2025; Liebhart et al 2025). Beyond the financial and reputational benefits associated with sustainability, the clubs' commitments and efforts related to sustainable development contribute to "future proofing" through the alignment of sustainability and organizational strategy with evolving stakeholder groups' expectations, regulatory developments and societal norms and pressures.

Although there is a clear outline of the upsides and benefits of sustainability, it remains less well understood how clubs can leverage and articulate such benefits through their ESG reports and how this communication can reinforce and/or restructure these clubs' organizational identity.

Taken together, the literature points at an increase in prominence of sustainability across the sport industry and its players, especially in football clubs. In this, there are persistent, disproportionately impacting, challenges and barriers. Still, sport clubs, regardless of stature and maturity, play a key role in their communities, to their fans and to their partners, which could be leveraged and benefitted from by transparently communicating sustainability practices and impacts building legitimacy, trust and potentially unlocking new streams of financial and institutional support. This study, ultimately, focuses on reflecting on the current sport sustainability and reporting landscape, as to better provide and propose actionable measures to mitigate the barriers, leverage opportunities and standardize sustainability reporting approaches.

Methodology

For the empirical data collection and analysis strategy employed in this study, a combination of text-based publicly available ESG reports from several sports clubs in Europe and qualitative expert interviews was considered. This approach was employed to provide the external, rhetorical, conceptual and practical knowledge regarding sustainability at club-level, as well as the internal, experience-based, practiced perspectives and know-how of sustainability professionals in sport. The study assumes interpretivist epistemology structure: sustainability reporting is treated as a socially constructed communicative practice that simultaneously reflects and shapes a club's organizational identity, legitimacy claims, and its stakeholders relations. Complying with what Schwandt 1994 and Lincoln & Guba 1995 discuss, this epistemological stance implies that the organizational practices are interpreted and meaning-based, rather than objectively measured, relying on qualitative methods capable of identifying symbolism and context in the documents analysed and prioritising meaning over quantification in the analysed data.

Due to the heterogeneous nature of ESG reporting, this study draws on two perspectives from which it analyses the different reports from the clubs: first, an institutional and legitimacy theory that aims to explain the variations in reporting practices across the clubs; and second, on a narrative and identity theory to interpret the language, storytelling and symbolic elements in the reports. The use of a two-sided lens is needed as ESG reporting encompasses both strategic and institutional, as well as symbolic and narrative functions. DiMaggio and Powell's 1983 concept of institutional isomorphism provides a framework useful for understanding why organizations align or diverge in their reporting efforts, under coercive, normative and/or mimetic pressures. Institutional theory helps to account for regulations and rules that contribute to the convergence or to the divergence of reporting standards and to homogeneity across all clubs, whereas legitimacy theory explores the connection between sustainability reporting and the general business strategies of the clubs, especially as a way to maintain and increase approval from stakeholders. With Suchman's 1995 work on organizational legitimacy, the core reference point for this dimension of the analysis is further supported. Cornelissen 2017 presents the idea for organizational narrative scholarship, which further deepens the role of communication as a channel through which organizations construct and sustain their identity.

Data Collection

Primary data

Expert interviews were conducted, to get industry professionals, being sustainability managers from sports clubs and from sports sustainability organizations, as well as researchers with experience in sport sustainability, involved in the development of the framework as they are both the knowledge-holders, as well as the primarily interested party in a framework that tackles the barriers and the benefits of sustainability reporting for clubs and that is adaptable to clubs' contexts and maturity stages. These interviews were conducted to identify common themes among the participants, as well as providing unique information to consider when developing the framework. Semi-structured interviews were conducted, for their flexibility and structure-balancing nature (Kvale and Brinkmann 2009). For a clearer understanding of the interviewing process, a transcription is available in Appendix A.

Selection Criteria and Sampling Strategy

Participants were selected based on their professional roles at sports clubs and/or their experience in the research and academic fields, related to sustainable development in sports, sustainability and reporting at club levels. Patton 2015 defends the idea of purposeful sampling strategy, where participants are selected and contacted based on their relevant expertise and ability to provide useful and purposeful information-rich data, for the study.

Following this, the roles looked for when selecting participants were Sustainability Manager, Head of Sustainability, CEO and General Manager, Strategy Manager, Sustainability researcher, professor and Sustainability consultant (Appendix B). Football clubs who have sustainability commitments, regardless of maturity, Universities that have Sports Management departments and sports sustainability professors, along with Sports Sustainability organizations were searched for and contacted, to participate. Accessibility and willingness to participate in the interviews also played a huge role in the selection process.

Selected participants were contacted through LinkedIn as a first point of contact. After that, conversations continued through the candidates' preferred channels and the interviews were scheduled. Participants were informed and agreed on the recording of these interviews, for the specific use in the study, in the contact messages and/or emails.

Interview Design and Data Analysis

The interviews were conducted in a semi-structured format, with previously prepared questions (Appendix C) to ensure comparability and consistency throughout the process. A total of 9 interviews were conducted until the data saturation was achieved, which was understood as the point where no substantially new themes emerged in the interviews (Guest, Bunce & Johnson 2006). Interviews took 30 to 60 minutes, and were conducted through Microsoft Teams, where they were recorded and transcribed verbatim, automatically, for analysis.

Interview data was processed through thematic analysis, with the answers given by the participants compared to each other and cross-analysed to identify patterns and common themes, as well as being analysed individually to guarantee the identification and consideration of specific, research and framework-relevant factors, following Braun and Clarke's 2006 principles for thematic analysis, with a focus on interpretive and meaning-based theme development. To build trustworthiness of the analysis, Lincoln and Guba's 1985 criteria for credibility and dependability were followed, with which analytical note taking and reflexive engagement were conducted and employed, throughout the interviewing process.

Primary Data Limitations

The selection process for the participants and the interviews suffered due to the lack of interest and/or availability by the participants, as well as time constraints which limited the window in which to conduct the interviews, given the need to analyse and sort through the answers given. Addressing these limitations, primary and secondary data were cross-checked with each other, to enhance thematic robustness.

Secondary Data Collection

Rationale And Scope

Given the lack of a centralised sports sustainability reporting language across the sport industry, ESG reports were selected as the secondary data source for this research. ESG reports combine both the technical and symbolic dimensions of a club's strategy, presenting them through the clubs' commitments, efforts and actions, as well as their impact on the clubs' stakeholders. Therefore, they represent an appropriate medium for studying how clubs translate their sustainable development commitments into public, identity defining, measures. According to Bowen 2009, strategic documents such as ESG reports can be analysed through a lens that treats them as qualitative data sources, reveal institutional positioning, rhetorical strategies and organizational values. The selection of a small, targeted set of ESG reports for analysis, follows a qualitative-natured "analytic depth over breadth" rationale, ensuring that each report and club's unique and identifying characteristics could be examined in depth and detail.

Selection Criteria

Reports were included and analysed according to three criteria: evidence of a club's strategic commitment to sustainability; complete ESG/sustainability report published in the club's official public channels; along with relevance to the sports industry and informational value for comparison across different clubs, with different reaches, claims and approaches to sustainability, for example community-based vs corporate profile.

A set of 4 ESG reports meeting these criteria were selected for analysis, with the full list and publication dates, provided in Appendix D. Examples in the analysed set purposefully exemplify the spectrum of approaches regarding sustainability- some clubs, such as Real Madrid 2023, adopt a compliance and corporate focused strategy, by providing in-depth and comprehensive metrics that mirror the club's global brand positioning. Other clubs, such as Sporting CP 2022 or SL Benfica 2025 employ a symbolic and narrative-based approach, underlining their sustainability-driven actions and framing them, through representative, community and identity strengthening elements with sustainability as a central part of the clubs' core values. Each analysed report represents a perspective that encompasses the different approaches explored and deepened. This alignment with qualitative "information power" principles, assures the appropriate sample size, related to the study's aims and intended depth, as well as the relative and designed weight of secondary data sources.

Analytical Approach

This analysis combined document reading and a transversal analytical structure across all reports for consistency and comparability of the results and findings (messaging, language and structure analysis); thematic identification and grouping for a cohesive and comprehensive classification of the themes observed in the reports, as well as a clear connection between all reports and the different approaches; understanding of each club's strategic positioning in the sports sector, to their fan bases and to each other, to identify the unique factors in their reports and how they symbolize and represent the clubs' cultures and values. Both the analytical template (Appendix F) and an example ESG report analysis (Appendix G) are available in the appendix section of the study.

Although a strict and dedicated coding framework was not developed nor was it adopted, the analysis of the selected ESG reports followed a thematic document analysis. Following Braun and Clarke's 2021 reflexive thematic analysis- which does not require a formal codebook- the process involved repeated familiarisation with the texts, generation of initial meaning patterns, iterative theme development and interpretation. Each report was analysed through a specific template of analytic dimensions, relevant and crucial to the differentiation and comparison of the different approaches, themes, messaging and language, symbols and identities, as well as data and metrics in the reports. For this, comparative analytical notes were kept ensuring the application of the same lens, maintaining consistency throughout the analysis stage.

Findings and Discussion

Practical and Perceived Barriers

Across nearly every interview, sustainability presents itself not just as an ethical expression or vision, but as a strategic necessity for sports organizations. For example, P9 mentioned that "Sustainability isn't merely a concern, it's a priority and a core value for the club". This proves especially difficult for clubs due to their lack of dedicated resources, human or otherwise, to implement sustainability work, as well as the clubs' prioritization hierarchy, long-term perspectives and (un)clear performance indicators. For the experts interviewed, these limitations to the clubs' work and commitment to sustainability must be met and challenged since there is a consistent agreement between all interviewees that sustainability is becoming less and less optional, due to the competitive landscape, stakeholder pressures and overall reputational cost of not committing to sustainable action across all operational and strategic dimensions of the clubs' functioning (e.g. "Sustainability shows progress and often means commercial attention" P2).

Besides the reputational impacts and benefits that clubs and organizations can reap with sustainability-oriented processes, which, by themselves already signify an increase in social, sponsorship and fan base credits, working on sustainability helps the organizations at all levels (P3). This aligns with Liebhart et al 2025, Cayolla et al 2022 and Daddi et al 2021, through the highlighted reporting immaturity of the sport industry and the gaps between action and awareness. Additionally, this points at the clubs' need for guidance and direction regarding sustainability reporting efforts in impact-measuring mechanisms and contextual framing. All of the quotes and themes from the interviews in this paragraph and in future ones, are available in Appendix H.

Resources, whether human, financial or knowledge-wise, are the key barrier and stopping force for clubs to increase their stature in the sustainability dimensions and to further deepen their commitments to the sustainable impacts they can have on their stakeholders and on their businesses in general, highlighted by the expert interviews. To this respect, P5 noted that ""For clubs (…) the main barrier is the lack of human power or personnel who can focus on these matters". This lack of resources has an effect on the clubs' abilities to tackle and focus on sustainable development and sustainability goals, leading to a focus on short-term performance measures and pragmatic, as well as, reactive actions, rather than strategic and development-facing measures. Chopra et al 2024, Daddi et al 2021 and Varmus et al 2024, mention these constraints as drivers for structural inequality across clubs, which in turn, highlights the gaps in the clubs' perceptions of their limitations and the need to understand how to address them, to move for sustainable development and stronger sustainability commitments.

Besides financial difficulties, the gap in expertise and dedicated personnel regarding sustainability is a key barrier, since club professionals and employees lack valid and clear direction towards sustainability efforts. Even if sustainability is not a priority for clubs, club staff have little-to-no knowledge on how or where to start this journey which, in turn, generates less interest, investment and consequently fewer efforts in this direction (P2, P5, P6). Interviewees also point to organizational challenges, highlighting internal governance as the deciding factor in the success of the clubs' sustainability strategies. To illustrate, P7 mentions that with the lack of expertise and human resources, sustainability-driven decision-making becomes a limiting factor for clubs to operate on their commitments. Without leadership buy-in, the clubs' strategies are left fragmented, inconsistent and unsuccessful, as is consistent with P8's input, mentioning club managers as usually very number and ROI (return on investment)-oriented, therefore overlooking or ignoring the long-term nature of sustainability and sustainability measures prioritizing short-term returns for the clubs. Clear roles, responsibilities and processes are often missing and consequently damage the success of the clubs' strategic and sustainable goals (P1, P7). This points at the need clubs face, regarding the clear prioritization of strategic and operational areas of action as well as goals, to ensure sustainable development and, consequently, long-term managerial successes.

The high frequency of leadership and managerial turnover further deepens the lack of centralised and guiding strategies, affecting the clubs' ability to commit, act and grow in their sustainable practices (e.g. "The changing of club staff and ownership also contributes to a shorter-term perspective and view on the clubs' sustainable development strategies which, in turn, contributes to a reduced interest for the clubs" P2). The lack of standardized frameworks and regulations also disrupts clubs' ability to operate, compare and compete in sustainability reporting across different resource levels, such as the use of the GRI standard by Sporting CP (2022) and the adoption of the ESRS by SL Benfica (2025). Costea & Hategan 2025, McCollough & Kellison 2016 and Liebhart et al 2025 contribute to this idea by underlining the institutional pressures clubs face and must address, as well as referencing the sector's immaturity as a consequence of the fragmentation of reporting standards and practices across the clubs. Therefore, the industry is lacking a unified and sport-specific framework to help clubs, albeit voluntarily, tackle both sustainability and ESG reporting practices.

Initiatives, while present, are inconsistently implemented and evaluated. Clubs often lack strategic integration and impact-measuring systems, which limits their ability to improve, grow and develop across all ESG dimensions (P3).

ESG elements

Experts highlighted several tangible sustainability actions such as energy efficiency, waste management, water conservation, matchday operations (cleanliness, waste reduction, recycling) and transportation impacts (P1, P2, P5). Clubs are organically working and committed to many of these initiatives, but without real strategic integration or impact-measuring systems. This is supported by P2's claim that "sustainability reporting is more than just having the metrics. It's required to act on the metrics and try to improve the clubs' sustainability strategic commitments", as well as P6's statement that "actions and campaigns have to be implemented and put in practice due to the impact they may generate or the impact they are expected to generate".

Environmental sustainability proved to be the most discussed and the biggest of the three ESG dimensions in terms of expertise and knowledge. Most of the interviewees mentioned recycling (P1, P2, P8), waste reduction and management (P3, P9, P6), digitalization processes to eliminate paper use (P7, P8, P9), regardless of the maturity stage that their clubs were at.

Some experts highlighted the undervaluation of opportunities in the social dimension, mentioning that clubs can and must act as hubs and drivers for inclusion and equality through their actions and initiatives with fans and communities. Clubs often find themselves in privileged positions to strive for community development, which provides short-, medium- and long-term impacts and benefits (P1, P8).

Experts also recognized that clubs already have sustainability practices but lack the necessary communication and impact-measuring mechanisms to capitalize on the benefits that come with sustainability (P1, P6, P4). These gaps and limitations to the clubs' sustainability-forward actions and commitments further cement the immaturity of the industry, as well as defining the inconsistencies and incoherencies that Chopra et al 2024, Daddi et al 2021 and Varmus et al 2024 mention as structural inequality across clubs. Simultaneously, ESG reporting in sport, lacks a unified approach, to ensure comparability and, above all, industry-wide development.

Adaptation needs

Experts mentioned that sustainable development cannot be done solely by clubs. They must explore symbiotic relationships with their stakeholders where they all drive towards common goals, with collaboration emerging as both a driver and requirement for meaningful progress across all dimensions of sustainability. Partnerships with municipalities, NGOs (non-governmental organizations), federations, regulatory sports organizations, universities and private companies are key to exchanging expertise and implementing collaborative initiatives. These partnerships help support structured sustainability approaches while minimizing barriers and maximizing opportunities (e.g. "The best way to mitigate these stability-focused concerns is to find partners that hold some of the investment responsibility and weight through exploration or sponsoring relationships and agreements P8)

Some interviewees referred to sustainability as a driver for cultural shifts and transformation, highlighting that it should not be seen as a project or a one-off initiative, but as an educational opportunity and behavioural change for the club's internal culture and for the people involved in the club's activities (e.g. "Sustainability as a dimension in the club is under the strategy department, as it aligns with the general strategic planning and vision for the club" P9). This indicates a need for simplification of expectations and adaptation of sustainability work to the clubs' human and organizational contexts. As Chen 2025, Varmus et al 2024 and Cayolla 2022 support, stakeholders can contribute to the development of the clubs' sustainability efforts, as well as adding to their legitimacy through stakeholder engagement and expectations. Furthermore, stakeholder engagement must be fomented and developed further by clubs, diagnosing and exploring which areas they find more relevant and where they can become active agents towards sustainable development, deepening the connection between clubs and stakeholders, as well as benefitting both parties through reputational, financial and expertise upsides.

Communication also requires adaptation. Experts emphasized that sustainability efforts must be communicated clearly, authentically and with data-supported evidence to avoid greenwashing, build transparency, trust and legitimacy, and better align with stakeholder expectations (e.g. "All that isn't measured can't be evaluated, but not everything that's measured is useful" P3, P4).

The absence of standardized frameworks and regulations indicates a need for simplified, accessible and consistent reporting systems to guide clubs of different sizes and maturity levels. In the analysis of ESG reports by different clubs, comparability is limited due to the differing approaches, both to the nature of the reports and to the data presented (Sporting CP, 2022; SL Benfica, 2025; BVB Dortmund, 2024; CF Real Madrid, 2023).

Practical and Perceived Benefits

Across all interviews, sustainability is seen as a strategic necessity and a driver for organizational development. Stakeholders (fans, sponsors, partners, municipalities and communities) increasingly expect clubs to take an active role in sustainable development, which positions clubs as movers and drivers for sustainability within their environments P4, P8). Clear communication of sustainability efforts helps fans see, feel and understand initiatives while, strengthening legitimacy and competitive positioning. Reputational gains are inherent to club sustainability commitments and communication (e.g. “Of course, directly or indirectly this translates into reputational gains and financial and commercial successes”, P9)

Clubs have begun adopting basic initiatives and practices that bring operational benefits, such as waste management improvements, recycling, and reducing plastics and paper use. These actions represent highly visible “wins” in terms of stakeholder impact, like P2 mention “Clubs generally tackle "low-hanging fruit" as it requires few resources and are fairly easy to implement in their operations”. Experts also highlighted sustainability as an opportunity for cultural transformation, offering educational and behavioural shifts across the organization. Social sustainability in particular offers benefits related to inclusion, equality and community development, which can generate long-term positive impacts for both communities and clubs (e.g. “By aligning a club's work with its and its community's values, there are many opportunities that arise and impact the club's stakeholders globally” P5).

The interviewing process demonstrated that clubs and their professionals are aware of the importance of sustainability across their operations, reputation and development opportunities. With the right strategies and direction, clubs can start focusing on long-term success rather than short-term competitive survival , as outlined by P7 and P9 “sustainability for the club is all about buying time, whether it’s about extending the strategic timeline or about moving up objectives” and “the work being done in this front isn't so the club can apply for awards, or to reap financial rewards from it, but rather to keep true and loyal to the club's mission and vision". Chen 2025, Varmus et al 2024 and Babiak & Trendafilova 2010, mention Corporate Social Responsibility and ESG as value creation drivers for organizations, through the operational and strategic requirements both frameworks impose. Consequently, clubs can benefit from context-specific upsides inherent in football by aligning and complying with CSR and ESG practices. Ultimately, this means clubs need standardised and institutional support to comply with these frameworks requirements, along with making the most out of the beneficial scenarios that arise from it, as well as improving their reporting maturity as Daddi et al 2021, Costea & Hategan 2025 and Liebhart et al 2025 mention.

Summary of the Findings

The findings are directly linked to the research question showcased as the guiding thread throughout the study. Developing a qualitative analysis of both real-life examples of ESG reports, as well as of expert interview insights provided a clear and structured understanding of the position of sports clubs, respective to sustainability, through a strategic, operational and communicational lens, revealing the extent to which clubs are committed to sustainability, as well as showcasing the fragmentation of the approaches and strategies adopted by clubs. The barriers identified across both data sources outlined the sort of challenges, as well as their implications for the clubs in question, when formalizing their sustainable development strategies and reports. The processed and analysed data led to a combination of insights and perspectives related to the different ESG dimensions and their relative importance for sports clubs with an increased focus on the social and environmental dimensions in the clubs' initiatives and practices. Lastly, the findings illustrate the practical and structural requirements for the development of a sustainability reporting framework, providing hands-on expertise to build the foundation of the model presented and proposed later in the study. This approach, analysis and, ultimately, the results presented offer an all-encompassing, comprehensive and multi-layered answer and reflection to the research question, by bringing together both documentary and club-official, as well as experiential and in-field perspectives. On this, the study recognizes a clear gap in both the literature and practical landscapes, regarding a club-specific guiding, diagnostic and actionable tool, to support their compliance-focused processes, sustainable development-centred and impact measuring commitments.

Proposed Framework

Figure 1- Visual Representation of SED-F

In this chapter of the study, the proposed sustainability reporting framework for football clubs is presented, outlining its purpose, diagnostic structure and practical application, represented in Figure 1. With the inconsistencies and fragmentation of the current sustainability reporting landscape, demonstrated throughout the study, as well as the barriers and opportunities sustainability poses for clubs, the framework development process considers the insights from the ESG reports analysed, the interviews' insights and the literature. These information sources reveal substantial differences in maturity, capabilities, data systems and organizational identities, highlighting the need for a flexible, adaptable and diagnostic tool, applicable on varying levels of experience and expertise.

Rationale of the Framework

Experts consistently indicated a lack of resources, limited expertise, unstructured governance systems and short-term pressures. Many described sustainability as strategically key but operationally underdeveloped and underprioritized, with severe gaps in data collection, measurement and monitoring systems along with long-term planning. ESG reports confirmed these challenges and showcased them in the varying approaches to reporting, scope, depth, stakeholder engagement and integration of sustainability into strategy.

Insights from the Interviews and ESG Reports

The framework was developed based on the empirical insights obtained from the expert interviews and report analysis, which revealed a high degree of variability in reporting practices, maturity levels and organizational structures. These findings further supported the creation of a diagnostic framework, rather than a prescriptive model.

Overview of the SED-F Diagnostic Framework

The Sustainable Evaluation Diagnosis Framework (SED-F) helps clubs in understanding and assessing their sustainability maturity through structured reflection, identifying priority areas for action, improvement and reporting, understanding stakeholder expectations and engagement opportunities through intersecting strategic impacts, as well as strengthening the alignment between the clubs' sustainability narratives and their ESG structures.

Diagnostic Question Themes

Based on the gaps identified throughout the study, the framework outlines ten thematic areas for the diagnosis of the clubs: identity and purpose, to clarify the role sustainability plays for the club within its own identity and culture; governance and policies, to define the internal structures, the roles and decision making processes; environmental management, with the current initiatives and operational impacts; social responsibility and community, to reflect on the programmes, their outreach and the impacts; economic and governance integrity, with questions regarding ethics, transparency and compliance; stakeholder engagement, reflecting on the relationship between the club and its stakeholders; strategy and long-term planning, focusing on the alignment between sustainability and the club's long-term strategy; data systems and KPIs, based on the availability, reliability and use of sustainability data; risk and opportunity management, to diagnose the club's internal awareness of challenges and openings related to sustainability; and reporting practices, ensuring reflection about the club's experience and expertise in sustainability reporting. These questions, themes and respective scores are presented in Appendix J.

Materiality Matrix Integration

The diagnostic responses are transposed into a double-materiality matrix that evaluates stakeholder relevance through the questions related to fan, sponsor and community expectations and engagement; and internal impact, reflecting the operational realities and impacts of the clubs' commitments and efforts to sustainability.

The conversion from qualitative reflections to weighted scores, allows clubs to visualize which issues represent a bigger priority for the club, through the SED-F Double Materiality Matrix presented in Appendix K, with an example data set. High-impact themes become strategic priorities, while lower-scoring themes remain secondary. This approach to materiality provides clubs with an assessment based on diagnostic information, rather than external assumptions about the club, supporting relevancy and impact-driven prioritization.

From Diagnosis to Action: Maturity Pathways

To transform diagnosis into actionable, practical measures, the SED-F positions clubs along four maturity stages: emergent, for clubs with minimal structures, sporadic initiatives and little awareness; developing, for clubs with initial policies employed, data collection systems and growing alignment between sustainability and strategic direction; established, for clubs with structured reporting, clearer governance and regular measurement mechanisms; and advanced, for clubs that have already integrated sustainability and strategy, have consistent, measurable and well-defined KPIs, as well as strong stakeholder engagement. A representation of the SED-F Maturity Display is available in Appendix L, using the same example data as with the Materiality Matrix.

Lastly, the framework provides adaptable recommendations for each maturity stage, keeping them broad and allowing for context-specific changes.

Managerial Implications

Many experts emphasized that clubs start their sustainability journey with limited resources and evolve incrementally. Therefore, the framework provides developmental direction while respecting the operational constraints highlighted across the study.

For emergent clubs the framework recommends a focus on establishing basic structures, both human and otherwise, on identifying the stakeholder and mapping, as best as possible, the impacts of the clubs actions. For developing clubs, it is recommended that clubs formalise their policies, introducing KPIs, measuring and monitoring them to improve data reliability and validity. For established clubs, the framework suggests clubs expand their reporting scopes and reaches. Additionally, these clubs should strengthen their governance structures and data evaluation systems. For advanced clubs, its key they can integrate sustainability into their strategies even further, by setting more ambitious goals, relevant and valid to their contexts and current sustainability goals. Additionally, to increase their reach and impact, they are recommended to innovate and collaborate with their stakeholders.

These recommendations mirror the framework’s practical and diagnostic design, along with the insights taken from the expert interviews, the ESG reports and the literature that highlight, generally, the need for realistic goals, expectations, scalable and improvable steps, towards sustainability and sustainable development, as well as addressing the resource, guidance and governance related pressures.

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Figures:

Figure 1: SED-F Visual Representation

Appendix

Appendix A: Example of Interview Transcription

Appendix B: Participant Characteristics and Selection Criteria

Participants	Characteristics	Years of Experience	Selection Criteria	Interview Duration (minutes)
P1	Manager @ Professional Club	2	Leadership and Strategic role at a professional club	37
P2	CEO @ Sport Sustainability Organization	6	Leadership and Managing role at Sport Sustainability Organization	37
P3	Sport Sustainability Researcher & Professor	5	Extensive knowledge and published work in Sport Sustainability	43
P4	Sustainability Manager @ Professional Club	14	Strategic and Sustainability-focused role at a professional club	38
P5	Sport Sustainability Researcher	21	Extensive knowledge and published work in Sport Sustainability	34
P6	Sport Sustainability Researcher	15	Extensive knowledge and published work in Sport Sustainability	47
P7	Manager @ Professional Club	6	Leadership and Strategic role at a professional club	61
P8	Board Member and Manager @ Professional Club	3	Leadership and Strategic role at a professional club	54
P9	Strategy Manager @ Professional Club	6	Strategic and Sustainability-focused role at a professional club	65

Appendix C: Interview Questions and Links to Theory

#	Question	Links to Theory	Citation

1	Can you describe what sustainability-related activities or initiatives your club is currently involved in, if any? If not involved in any, why is that?	Large empirical gap regarding theory and practical actions; Understanding what governance actions, operational measures and CSR activities are being employed; immature industry, first movers, weak pressures.	Liebhart et al. (2025); Daddi et al. (2021); Costea and Hategan (2025); McCullough & Kellison (2016)
2	What kinds of limitations—such as time, budget, or staff—make it difficult for your club to work on sustainability?	Identification of barriers to implementation of sustainability and reporting structures in sports organizations; identification of industry-specific and context-specific restraints.	Chopra, S, S. et al. (2024) ; Paridhi et al. (2024); Varmus et al. (2024)
3	Based on your club's existing development goals, in which areas is — or could — sustainability be incorporated in a practical and realistic way?	Strategic fit on differing contexts and organizations; operational vs governance entry points (normative vs coercive/mimetic pressures); reporting standards and structures.	Daddi et al. (2021); Chopra, S, S. et al. (2024); Paridhi et al. (2024)
4	From your experience, which sustainability topics matter most to the your club's stakeholders —like players, fans, sponsors, or the local community?	Stakeholder involvement and importance; difference between stakeholder expectations; homogeneity in perceived needs and wants.	Chen (2025); Varmus et al. (2024); Cayolla et al. (2022)
5	Imagine there was a sustainability reporting framework designed specifically for sports clubs. What would make it easy to use and genuinely helpful for your club?	Design principles from literature; balance between theory and practicality; Governance support and guidance.	Costea and Hategan (2025); Daddi et al. (2021); Liebhart et al. (2025)
6	What kind of format or tools—like templates, checklists, dashboards, or certifications—would make sustainability reporting easier for your club to adopt?	Tools as enablers and supporting structures; phased approach with low-cost/low-resource needs; Assurance and comparability.	Costea and Hategan (2025); Daddi et al. (2021)
7	Have you seen any benefits from doing sustainability work—such as sponsorships, funding, reputation, or fan engagement? Or do you think those benefits could be possible? And to whom does it matter the most among those stakeholders?	Documented CSR and ESG financial benefits; stakeholder benefits; conditional and context-based benefits.	Chen (2025); Varmus et al. (2024) ; Babiak & Trendafilova (2010)
8	Do you think having a clearer or more structured sustainability approach could help your club access funding or partnership opportunities? And what the structured approach would look like?	Structured approach leads to benefits and opportunities; structured approach elements (adaptability, governance, metrics); Hierarchical approach (prioritization).	Paridhi et al. (2024); Chen (2025), Costea and Hategan (2025)
9	Does your league or governing body provide any guidance, requirements, or support when it comes to sustainability? If not, what do you think they should do? Should they have an active role helping clubs?	Regulatory pressures, mimetic pressures; frameworks, guidance, reducing of foundational barriers; regulatory role legitimacy.	Varmus et al. (2024); Daddi et al. (2021); Liebhart et al. (2025); Costea and Hategan (2025)

Appendix D: List of Analysed ESG Reports

Appendix F: ESG Report Theme Analysis and Theory Links

#	Template Themes	Literature Review Links	Links to Theory	Citation
1	*Strategic Positioning & Sustainability Identity*	*Sustainability in Sports*	*Sustainability is embedded in the sport–environment bi-directional relationship; institutional pressures shape how clubs position sustainability strategically.*	*Liebhart et al. (2025); Daddi et al. (2021); Cayolla et al. (2022); McCullough & Kellison (2016)*
2	*Governance & Management Structure*	*Barriers to organizations; ESG reporting standards*	*Lack of unified reporting framework is a known barrier, as well as coercive pressures reflected by governance structures and the need to comply with reporting standards such as the ESRS and GRI.*	*Daddi et al. (2021); Costea & Hategan (2025); McCullough & Cunningham (2010)*

3	*Materiality & Risk Management*	*ESG reporting standards*	*Processes regarding materiality address methodological barriers; double materiality in the ESRS is the new requirements in the European Union.*	*Daddi et al. (2021); Chopra et al. (2024); Paridhi et al. (2024); Costea & Hategan (2025)*
4	*Environmental Indicators (GHG, waste, mobility, energy)*	*Sustainability in Sports*	*Sport affects and is affected by the environment making environmental practices the central focus of their action; clubs face normative pressures reflected in their operational practices.*	*Costea & Hategan (2025); Chopra et al. (2024); Babiak & Trendafilova (2010); McCullough & Kellison (2016); Cayolla et al. (2022)*
5	*Social Indicators (employees, community, fans)*	*Benefits & Barriers to organizations*	*Social practices and initiatives lead to increased financial resilience, community loyalty and reputational benefits; smaller organizations may lack the necessary resources to measure social impact.*	*Liebhart et al. (2025); Daddi et al. (2021); Cayolla et al. (2024); Babiak & Trendafilova (2010)*
6	*Governance Integrity (ethics, anti-corruption, sponsorship checks)*	*ESG reporting standards*	*ESG standards require governance disclosures in the reports; ethical risks are part of organizational sustainability practices.*	*Chen (2025); Varmus et al. (2024); Costea & Hategan (2025)*
7	*Stakeholder Engagement (fans, sponsors, communities)*	*Sustainability in Sports; Benefits to organizations*	*Stakeholders influence the clubs sustainability commitments, due to expectations (institutional pressures); fan legitimacy and community relations drive clubs corporate social responsibility value.*	*Costea & Hategan (2025); Chen (2025); Varmus et al. (2024); Cayolla et al. (2022)*
8	*Reporting Quality & Transparency*	*ESG reporting standards*	*Heterogeneity in reporting standards lead to inconsistencies across the industry; comparability and transparency are core challenges*	*Chen (2025); Varmus et al. (2024); Daddi et al. (2021); Costea & Hategan (2025); Liebhart et al. (2025)*
9	*Strategic Alignment & Long-Term Planning*	*Benefits to organizations*	*Sustainability strategies lead to competitive advantages for clubs and support "futureproofing"; sustainability is tied to long-term viability and organizational success*	*Chopra et al. (2024); Varmus et al. (2024); Chen (2025); McCullough & Cunningham (2010)*
10	*Maturity Assessment (emergent → advanced)*	*Benefits & Barriers to organizations*	*Barriers such as data availability, resources and methodology create gaps in different clubs' maturity; benefits such as funding, legitimacy and resilience elevate clubs.*	*Chopra et al. (2024); Varmus et al. (2024); Liebhart et al. (2025); Costea & Hategan (2025)*
11	*Insights for the Framework*	*All four literature review pillars*	*Sports sustainability dynamics among clubs, standards, barriers and benefits support the creation of a diagnostic, valid and applicable ESG framework.*	*Chopra et al. (2024); Chen (2025); Liebhart et al. (2025); Costea & Hategan (2025); Daddi et al. (2021)*

Appendix G: ESG Report Analysis Example

Appendix H: Interview Themes and Quotes

Themes	Example Quote
Sustainability Awareness vs Practical Implications	“Sustainability is inherent to the day-to-day operations of the club” (P1); “Sustainability shows progress and often means commercial attention”, (P2); “Sustainability falls down the pecking order in terms of prioritization for club, as it is not seen as a necessity” (P2); “A lot of the work in the sustainability dimension is laying down the groundwork and the foundations for an operational sustainability project (…) so not a lot of initiatives or actions are actionable” (P8); “Clubs generally tackle ‘low-hanging fruit’ as it requires few resources and are fairly easy to implement in their operations” (P2); “Sustainability isn’t merely a concern it’s a priority and a core value for the club” (P9); “The work being done in this front isn’t so the club can apply for awards, or to reap financial rewards from it, but rather to keep true and loyal to the club’s mission and vision” (P9).
Resource and Capacity Constraints	“The staff numbers and resource allocation to work on sustainability was severely under developed with few people working on a lot of things at the same time” (P6); “For clubs (…) the main barrier is the lack of human power or personnel who can focus on these matters” (P5); “This lack of human resources aligned with sustainability in clubs, along with the lack of expertise that arises from it can create an intimidation factor and deter leaderships” (P5); “The biggest challenge, though, is to find the right personnel to actionably improve (…) so sustainability-focused decision making becomes its own limiting factor” (P7); “Stability is the main concern. Investments need to provide immediate impacts” (P8); “Club managers are usually very number and ROI-centered to ensure the best return on the investments put in place, and the long-term nature of sustainability measures means they are often overlooked or ignored” (P8).
ESG Reporting Landscape	“Sustainability reporting is more than just having the metrics. It’s required to act on the metrics and try to improve the clubs’ sustainability strategic commitments” (P2); “All that isn’t measured can’t be evaluated, but not everything that’s measured is useful” (P3); “As time goes on data maturity must improve, otherwise both the actions and the commitments by the club are not seen as successful” (P4); “Actions and campaigns have to be implemented and put in practice due to the impact they may generate or the impact they are expected to generate” (P6)
Stakeholder Expectations and Legitimacy Pressures	“Part of the partners and sponsors look for the greener dimensions and ask for that” (P1); “The club doesn’t want to stress this relationship or add more complications to supporting their local club, because they’re very valued and welcomed at the games” (P1); “Stakeholders also play a huge part in this, and in some capacity you have to cater to them” (P4); “When a club is working on sustainability for a long time and makes it one of the central points of the club’s strategy, all stakeholders become expectant of seeing the club improve in their commitments” (P8); “Clubs generally have social-focused initiatives and campaigns facing their communities and fans” (P6).
Perceived and Expected benefits	“Sustainability drives the betterment of internal processes for the clubs, at all levels”(P3); “Besides the reputational impacts and benefits that clubs and organizations can reap with sustainability-oriented processes (…) working on sustainability helps the organizations at all levels” (P3); “It’s a win-win for the club and the sponsors as both share the benefits, the knowledge and the development”(P4); “Of course, directly or indirectly this translates into reputational gains and financial and commercial successes” (P9); “By aligning a club’s work with its and its community’s values, there are many opportunities that arise and impact the club’s stakeholders globally” (P4).
Need for Structured Guidance and Diagnostic Tools	“Clubs also lack guidance and, in some ways, regulatory pressures to motivate and ‘force’ this work to be done” (P6); “The best way to mitigate these stability-focused concerns is to find partners that hold some of the investment responsibility and weight” (P8); “Sustainability for the club is all about buying time, whether it’s about extending the strategic timeline or about moving up objectives” (P7).

Appendix I: SED-F Diagnostic Questions & Scores

QUESTIONS AND THEMES		SCORES 1	2	3	4	5	Answer
A)	**Identity, Purpose and Strategy Alignment**						
1	To what extent is sustainability reflected in the club's identity, mission, or values?	Not reflected at all	Mentioned informally but not practiced	Occasionally referenced or partially aligned	Clearly integrated in values/mission	Embedded and consistently used in decision-making	
2	How does the club understand its role in the surrounding community and society?	No defined role	Informal or inconsistent role	Some community-oriented actions	Clear social mission or purpose	Strong, strategic community identity	
3	Which long-term goals does the club consider strategically important, and how might sustainability contribute to these goals?	No long-term goals	Goals exist but sustainability not considered	Sustainability occasionally linked to goals	Sustainability partially aligned	Sustainability deeply integrated in long-term strategy	
4	Has sustainability ever influenced, even informally, any decision-making processes within the club?	No influence	Rare, informal influence	Some decisions consider sustainability	Clear patterns in decisions	Systematically influences all decisions	
B)	**Governance, Leadership & Internal Structures**						
5	Who is (or could be) responsible for coordinating sustainability topics inside the club? Is this role formal or informal?	No responsible person	Informal responsibility	Partial shared responsibility	One designated person	Formal role/department with authority	
6	Does the club have any formal policies, procedures, or guidelines related to environmental, social or governance issues? If not, are	None exist	Informal guidelines or unwritten practices	Some partial documents	Clear documented policies	Comprehensive ESG policy framework	

	there informal routines?						
7	How are decisions typically made and communicated across the club's departments or staff?	No structure	Informal and inconsistent	Partially structured	Clear internal processes	Transparent, documented processes	
8	What internal barriers currently limit the implementation of sustainability initiatives?	Multiple severe barriers	Several barriers, poorly understood	Some identified, partially addressed	Few barriers, managed	Minimal barriers, actively resolved	
C)	**Environmental Management & Impact**						
9	Which operational areas generate the highest environmental impact, and what measurable information is available (e.g., annual energy bills, number of bus trips, waste volume, water usage)?	No awareness, no data	Awareness but no data	Some data (bills, estimates)	Regular tracked data	Comprehensive measurement systems	
10	Does the club track or estimate any environmental data (energy, mobility, waste, water)? If not, what data would be easiest to begin collecting?	No data	Sporadic data	Partial data collection	Regular collection	Full annual tracking with baselines	
11	Are any environmental practices or efficiency measures already in place (e.g., LED lighting, recycling, low-flow systems)?	None	Occasional ad-hoc actions	Some consistent measures	Multiple structured initiatives	Integrated environmental programme	
12	Has the club undertaken awareness or behavioural campaigns directed at players, staff or	None	One-off actions	Occasional campaigns	Regular campaigns	Integrated engagement strategy	

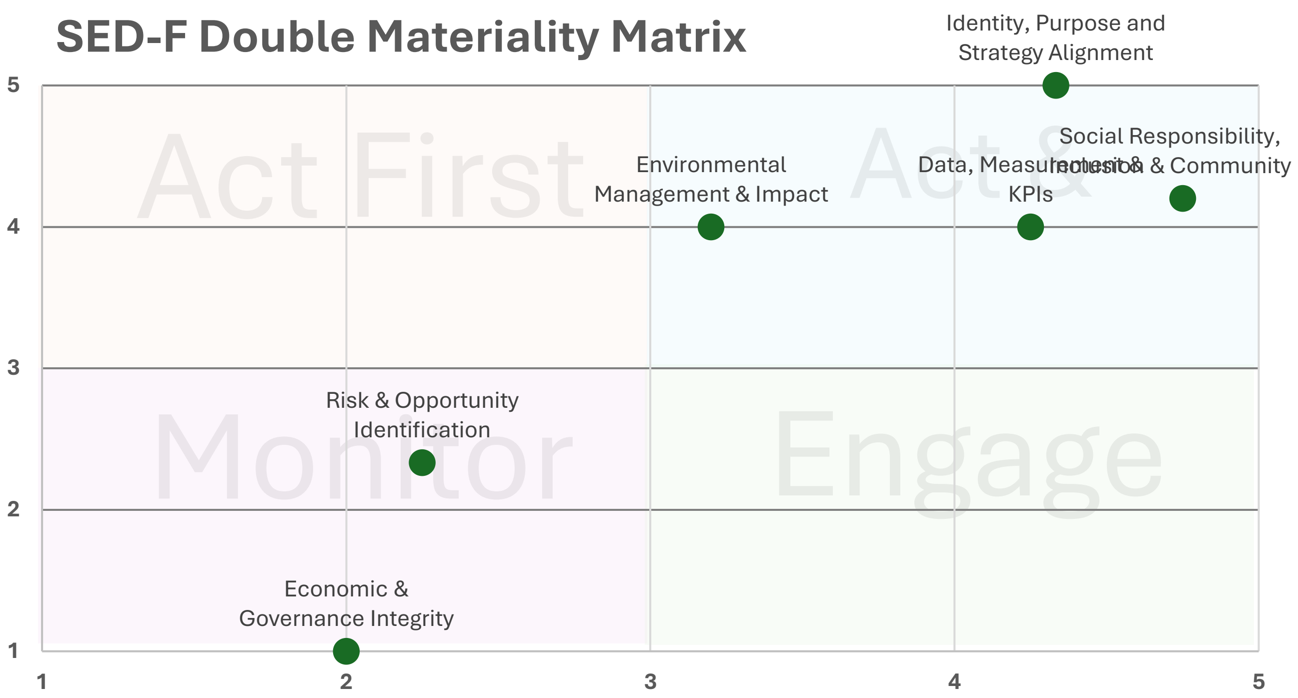
	fans regarding environmental issues?						
13	Are parts of the environmental impact managed by external entities (municipalities, stadium operators, facility managers)?	No knowledge	Some external responsibility	Shared responsibility	Coordinated responsibilities	Clear agreements + joint monitoring	
D)	**Social Responsibility, Inclusion & Community**						
14	What social or community-oriented programmes does the club currently deliver or support?	None	One-off or informal actions	Several ongoing actions	Clear structured programmes	Strategic community programme with evaluation	
15	Which mechanisms or systems does the club use to evaluate or understand the impact of its social initiatives?	No evaluation	Anecdotal evidence	Some informal evaluation	Regular evaluation	Systematic measurement & reporting	
16	Are there any policies or practices addressing inclusion, equality, accessibility, or safeguarding?	None	Informal expectations	Basic measures	Documented policies	Comprehensive policies with monitoring	
17	How do players, volunteers, staff or fan groups contribute to the club's social initiatives?	No involvement	Occasional informal involvement	Some regular involvement	Structured involvement	Wide, strategic engagement	
18	Which social topics are most relevant to the club's local context (e.g., education, youth development, inclusion, health)?	None identified	General awareness	Some relevant topics identified	Prioritized list	Clear prioritization + stakeholder validation	
E)	**Economic & Governance Integrity**						
19							

	Does the club publish or communicate any financial information to stakeholders?	No transparency	Minimal or inconsistent	Some public info	Regular information	Transparent, structured reporting	
20	Are there ethical criteria guiding sponsorship or partnership decisions?	No criteria	Informal criteria	Some criteria	Clear guidelines	Full ethical partnership policy	
21	How does the club ensure compliance with federation, league or national regulatory requirements?	No process	Basic compliance	Partial processes	Clear compliance systems	Full governance and compliance framework	
22	What long-term risks (financial, operational, reputational) does the club actively consider?	No risk assessment	Short-term focus only	Some long-term risks	Clear long-term risk register	Integrated risk management system	
F)	**Stakeholder Engagement & Expectations**						
23	Which issues or concerns do stakeholders raise most frequently?	No channels to receive concerns	Occasional informal concerns	Some recurring concerns	Clear list of themes	Formal stakeholder expectation assessment	
24	Does the club formally or informally assess stakeholder expectations?	No assessment	Very informal assessment	Some feedback collection	Regular engagement processes	Structured stakeholder consultation	
25	How does the club respond to stakeholder concerns or expectations?	No response system	Ad-hoc reactions	Some consistent responses	Clear response processes	Integrated stakeholder management	
26	Which stakeholders have the strongest influence on club decisions today?	No awareness	Basic awareness	Stakeholder mapping incomplete	Clear prioritization	Full stakeholder influence analysis	
G)	**Strategy & Long-Term Planning**						
27	How could sustainability strengthen the club's long-term goals or competitiveness?	No link	Weak or unclear link	Some connections	Clear integration	Sustainability embedded in long-term plan	

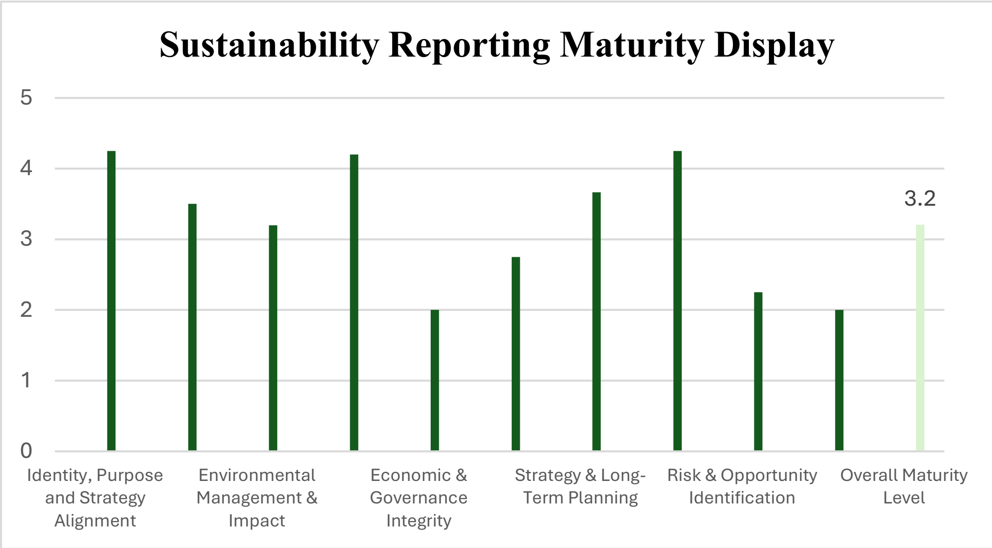
28	What risks threaten the club's long-term sustainability (operational, environmental, financial, social)?	None identified	General awareness	Some identified risks	Clear risk list	Integrated long-term resilience planning	
29	Would the club consider integrating sustainability into future planning? What conditions would enable this?	No interest	Limited willingness	Interest, lacking capacity	Willing with some preparation	Ready and committed	
H)	**Data, Measurement & KPIs**						
30	What types of operational data are currently collected (attendance, costs, energy bills, participation numbers)?	None	Basic cost/attendance data	Some key indicators	Regular multi-area data	Comprehensive data system	
31	Does the club use any system—formal or informal—to track and store information?	None	Manual/informal	Basic system	Consistent system	Integrated data platform	
32	Which types of data would be most valuable to begin collecting for sustainability decision-making?	No idea	Limited understanding	Some identified needs	Clear data priorities	Full data strategy	
33	What barriers prevent the club from collecting or monitoring sustainability-related data?	Multiple severe barriers	Several	Some	Few	Minimal, well-managed	
I)	**Risk & Opportunity Identification**						
34	What are the most significant risks currently faced by the club?	No risks identified	Basic awareness	Some key risks	Clear set of risks	Full risk categorization	
35	Which of these risks are affected by environmental,	None	Vague awareness	Some links identified	Clear ESG-risk connections	Integrated ESG risk mapping	

	social or governance factors?						
36	Are there sustainability-related risks that the club has not yet considered?	No awareness	Basic awareness	Some emerging risks	Clear list	Systematic review of ESG risks	
37	Which sustainability-related opportunities could realistically be pursued within 1–3 years?	None	Weak/unclear	Some identified opportunities	Clear opportunities with timelines	Strategic opportunity plan	
J)	**Reporting, Communication & Transparency**						
38	Does the club currently communicate its sustainability or community actions? Through which channels?	No communication	Rare informal communication	Occasional communication	Regular communication	Structured sustainability communication plan	
39	Has the club ever published any structured report summarising its activities?	None	Very short summaries	Partial report	Annual report	Comprehensive sustainability/ESG reporting	
40	What challenges would the club face in creating a simple sustainability report?	Many severe challenges	Several challenges	Some challenges	Few manageable challenges	Minimal challenges, strong capacity	

Appendix J: Double Materiality SED-F Matrix (example data)



Appendix K: Sustainability Reporting Maturity Display and Maturity Levels



Levels	Respective Scores
Emergent	1-1.9
Developing	2-2.9
Established	3.39
Advanced	4-5

Annex:

Annex A: GRI Standards

Annex B: SASB Standards

Annex C: TCDF Standards