



Global Sustainability Benchmark in Sports

Report 2025

GSBS

Global
Sustainability
Benchmark
in Sport



OPTICAL

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WELCOME

GSBS Report 2025

Sustainability has become a core business requirement in professional sport. The ability to operate efficiently, manage risks, protect revenues, and respond to regulatory and stakeholder expectations is now directly linked to long-term competitiveness and financial resilience.

The Global Sustainability Benchmark in Sports (GSBS) was created to provide the industry with a clear, comparable, and data-driven evaluation of organisational performance. Our role is not to campaign or instruct, but to measure what is real, verifiable, and strategically relevant. The GSBS Rating translates complex operational, environmental, social, and governance information into actionable intelligence that supports better decisions at board and executive level.

This fifth edition of the benchmark covers 78 organisations across 11 countries and 11 sports. The findings illustrate a sector continuing to evolve:

- Governance structures are maturing and improving accountability
- Workforce and community engagement show measurable progress
- Resource efficiency and climate strategies are increasingly embedded in operations
- Transparency and data quality continue to rise

At the same time, the results highlight where risks and inefficiencies remain - particularly in energy and emissions management, supply-chain integration, and long-term financial robustness. These insights make clear where strategic focus can unlock economic value, operational stability, and investor confidence.

The GSBS is designed to serve all stakeholders shaping the business of sport, including executives, owners, investors, regulators, broadcasters, partners, athletes, employees and communities. By providing a trusted reference point for performance, we help direct capital, innovation, and attention to the areas with the greatest impact and return.

This report reflects a sector in transition - becoming more resilient, more accountable, and better equipped for the future.



Christian Hartmann
Chief Executive Officer

The GSBS assessment is an independent, data-driven evaluation that provides objective external scrutiny of sustainability performance, giving organisations clear insights into their strengths and gaps.

The Global Sustainability Benchmark in Sports

What we do

The Global Sustainability Benchmark in Sports (GSBS) is the world's independent authority for evaluating and accelerating sustainability performance in professional sport.

Using the GSBS Reporting Framework - built on globally recognised standards and more than 1,700 performance indicators - we assess how sports organisations manage sustainability, disclose information, and deliver impact across environmental, social, governance and corporate dimensions.

We strengthen credibility, accountability, and transparency across the industry by supporting clubs, leagues, federations, and venues in providing independent, data-based ratings.

Each year, we publish sector-wide insights alongside the individual GSBS Ratings. These results make progress visible, highlight leadership and innovation, and pinpoint where further actions may be needed - enabling decision-makers to manage risks, unlock opportunities, and build more resilient and responsible organisations.

Free of charge

Participation in the annual GSBS Rating is free of charge and open to all professional sports organisations. We warmly welcome new participants and are encouraged by the growing number of organisations that proactively engage with the process.

Unique hybrid system

GSBS assessments are based on publicly available data - qualitative and quantitative - to determine the individual GSBS Ratings. Furthermore, each organisation has the opportunity to voluntarily submit additional information, subject to its own willingness and ability to do so. This approach ensures that the assessment remains independent, transparent, and grounded in verifiable evidence.

The GSBS Reporting Framework is built on **internationally recognised standards** and leading practices from across industries, **tailored specifically to the needs of professional sport**. It is continuously monitored, reviewed and updated to ensure its ongoing relevance and quality.

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

Corporate

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

Environmental

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

Social

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

Governance

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

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

Each assessment question allocates **20%** of points to **data availability** and **80%** to **demonstrated performance**. This ensures organisations are recognised not only for what they achieve, but also for measuring and transparently reporting it.

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

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

2025 GSBS Reporting Cycle

616

Organisations
invited from
around
the world

The **GSBS Rating** is open to all professional sports organisations with annual invitations issued across every continent. The rated group consists of a continuously expanding selection of leading organisations - chosen for revenue, social media reach, and sustainability reputation - alongside those that have actively requested a GSBS Rating. For non-respondents, ratings are derived from publicly available data.

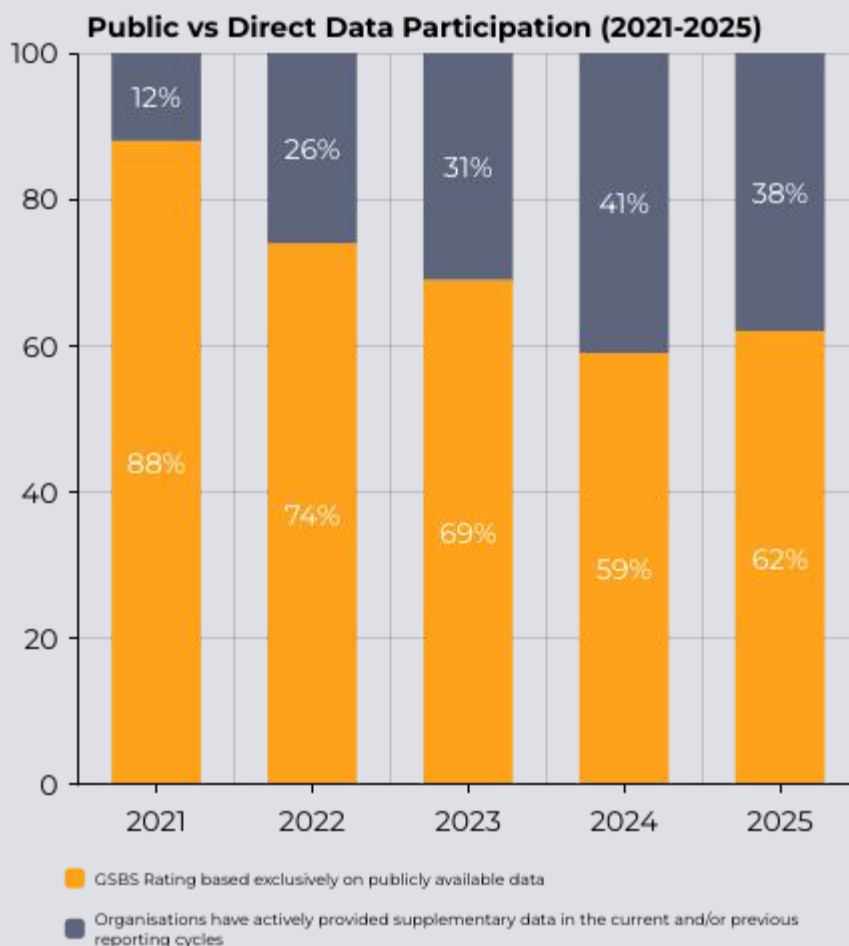
The GSBS has expanded its coverage to **78 rated organisations** in 2025, with many actively working to enhance sustainability performance, often motivated by their GSBS Rating.

The 2025 Reporting Cycle evaluates performance and data from the **2023/24 period** (or **calendar year 2024**). In this cycle, **616 organisations** were proactively invited, generating strong engagement, direct outreach, and constructive dialogue.

While data disclosure continues to grow, especially in Europe, availability remains the key limiting factor. Quality is improving, yet published reports still vary in depth and rigor.



The number of organisations rated by GSBS has nearly doubled over the past five years - from 41 in 2021 to 78 in 2025. This reflects expanding participation across global professional sport and growing recognition of GSBS as the leading authority for sustainability performance measurement.



While GSBS ratings initially relied predominantly on publicly disclosed information, an increasing share of organisations now provide data directly. Direct submissions have more than tripled since 2021, demonstrating greater transparency and confidence in the GSBS evaluation process.

Composition of organisations 2025

38%

have actively provided supplementary data in the current and/or previous reporting cycles.

78

Organisations rated

62%

GSBS Rating based exclusively on publicly available data

Organisations from 11 countries have been rated:

- Brazil
- Estonia
- France
- Germany
- Italy
- Portugal
- Spain
- Switzerland
- United Arab Emirates
- United Kingdom
- United States of America

16

Association/
League/
Competition

61

Club/
Franchise/
Team

1

Venue

4

American
Football

2

Baseball

11

Basketball

1

Contact Sports

1

Cricket

46

Football

1

Handball

1

Sailing

1

Ice Hockey

9

Motor Sports

1

Tennis



GSBS began by evaluating 41 of the world's most influential professional sports organisations, focusing on the major markets of Europe and North America. Over five reporting cycles, the benchmark has evolved to cover a far more diverse spectrum of 78 organisations across 11 professional sports categories - from global football brands and leading motorsport series to US leagues, media-based sports, and venue operators. This expansion now includes organisations from Asia and South America, underscoring GSBS's development into a truly global benchmark. The GSBS Reports are accessed in more than 80 countries worldwide, demonstrating the rising international demand for independent, cross-sport sustainability accountability.

Strategic partnerships

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in Sport

As sustainability strategies and policies become more widespread in professional sport, their quality still varies significantly - particularly in terms of clear objectives, measurable milestones, and implementation maturity. To ensure consistency and accountability, GSBS integrates an independent expert review into its evaluation process. In collaboration with Alvarez & Marsal, all publicly available strategies and policies are assessed to objectively determine their strength and effectiveness. This partnership is now a key element of the GSBS methodology, enhancing the credibility of results and supporting greater transparency and progress across the industry.



GSBS is supported by Squire Patton Boggs, a leading global law firm providing pro bono legal expertise across a wide range of operational matters, including contracts, NDAs, partnership agreements, and compliance with relevant legal requirements. In addition to their trusted legal support, Squire Patton Boggs has generously hosted the GSBS annual event at their London office for three consecutive years. This collaboration strengthens our organisational foundation and reflects a shared commitment to empowering the sports industry through professionalism, trust, and strong partnerships.

SQUIRE 
PATTON BOGGS

GSBS works closely with Newskontor, our communications and PR agency, which supports us on a pro bono basis in amplifying our mission and strengthening our public presence. Their expertise in strategic communication, media relations, and content development helps ensure that our insights, achievements, and initiatives reach the right audiences across the global sports industry. This partnership enables GSBS to focus on driving impact while benefiting from professional storytelling and visibility that reinforce the importance of sustainability in sport.

**news
kontor**

Agentur für Kommunikation

GSBS Performance Categories

GSBS serves as a trusted, independent partner to the sports industry - supporting organisations on their sustainability journeys, documenting progress over time, and strengthening transparency and comparability across sports and regions. To provide a clear and accessible view of performance maturity, GSBS applies four rating categories within the GSBS Rating System.

These categories identify organisations that meet or exceed a high level of sustainability integration. Not every organisation currently reaches these thresholds, which highlights the ambition and commitment demonstrated by those achieving Bronze level and above. The categories also offer a recognised way for organisations to communicate their progress to stakeholders and enable meaningful comparisons across diverse business models and sports.

GSBS Rating Categories

- Platinum: 90–100 points
- Gold: 80–89 points
- Silver: 70–79 points
- Bronze: 60–69 points



CORPORATE

54

49

106

107

50

112

116

117

121

122

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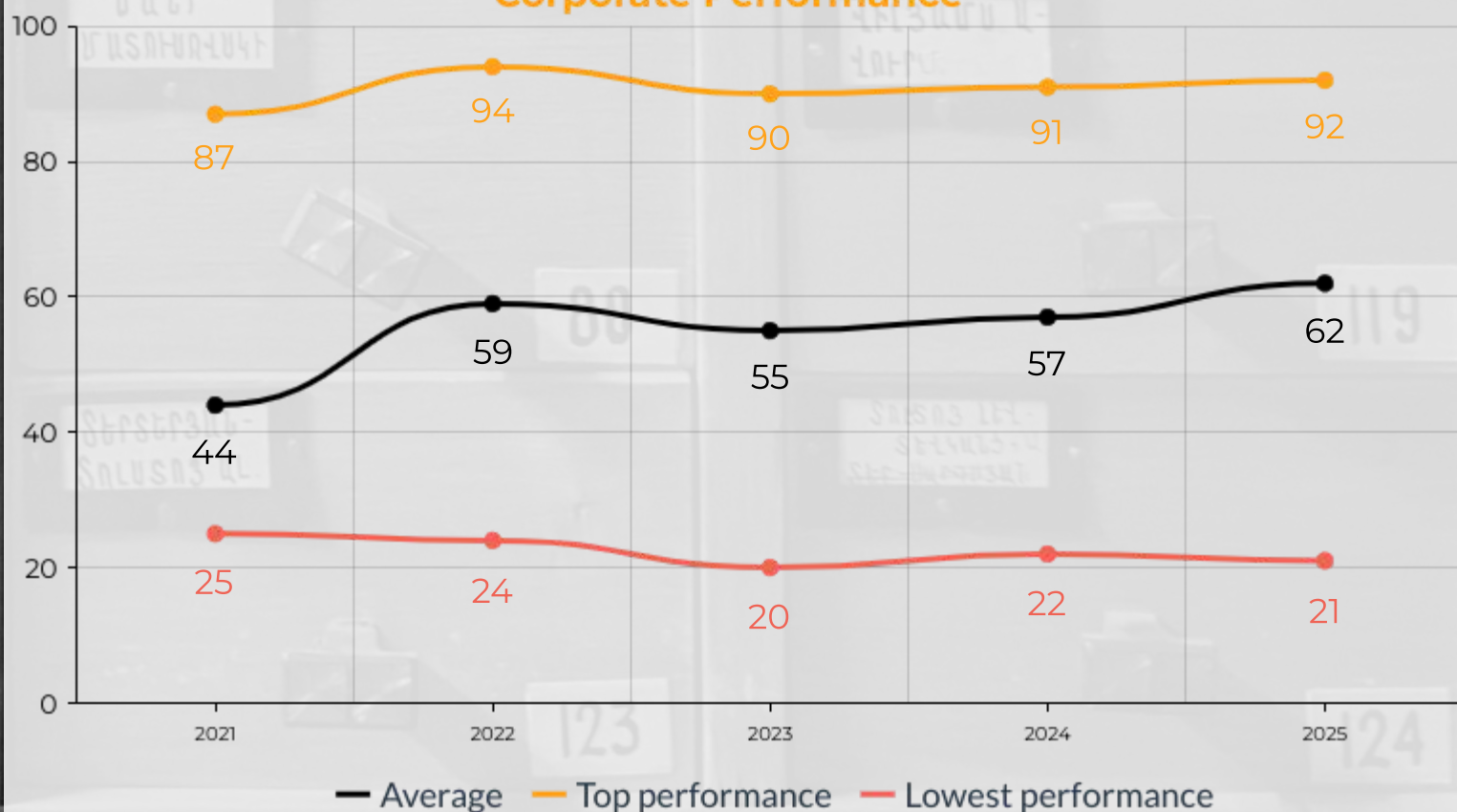
The Corporate pillar of the GSBS Rating evaluates the structural foundations that enable effective sustainability management in professional sport. These include an organisation's strategies and policies, governance structures, defined responsibilities, financial performance and resilience, sponsorship and investment practices, and the systems in place to guide implementation.

Because these elements provide direction, accountability, and long-term stability, this pillar has consistently been the strongest across the GSBS Rating over the past five years. Performance has steadily improved as more organisations integrate sustainability into core decision-making and formalise responsibilities within dedicated teams or committees.

The evolution of the data shows clear progress. Since 2021, the industry average Corporate performance has increased from 44% to 62% in 2025. Leading organisations continue to raise the bar, with top performance levels remaining above 90%, while the lower performance range has narrowed - demonstrating that more organisations are establishing essential governance structures and closing maturity gaps.

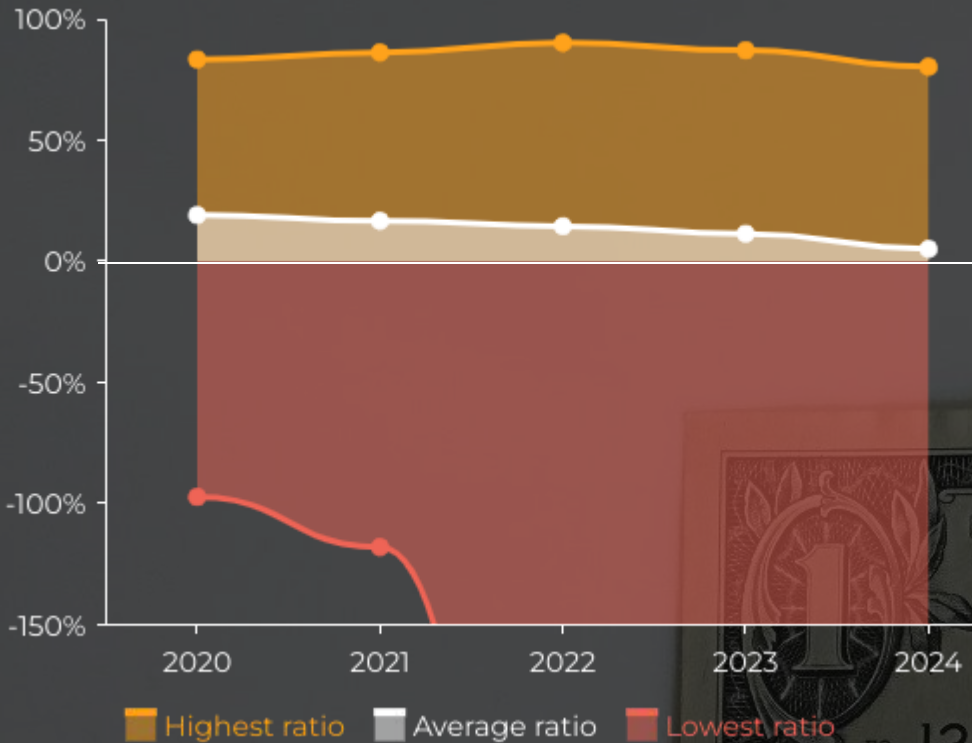
At the same time, opportunities for further development remain. Not all organisations systematically assess the sustainability implications of their sponsorship and investment decisions, and financial resilience planning is still evolving. Strengthening these areas will ensure that corporate sustainability foundations translate into consistent, credible progress across all dimensions of performance.

Corporate Performance



Finances

Equity ratio



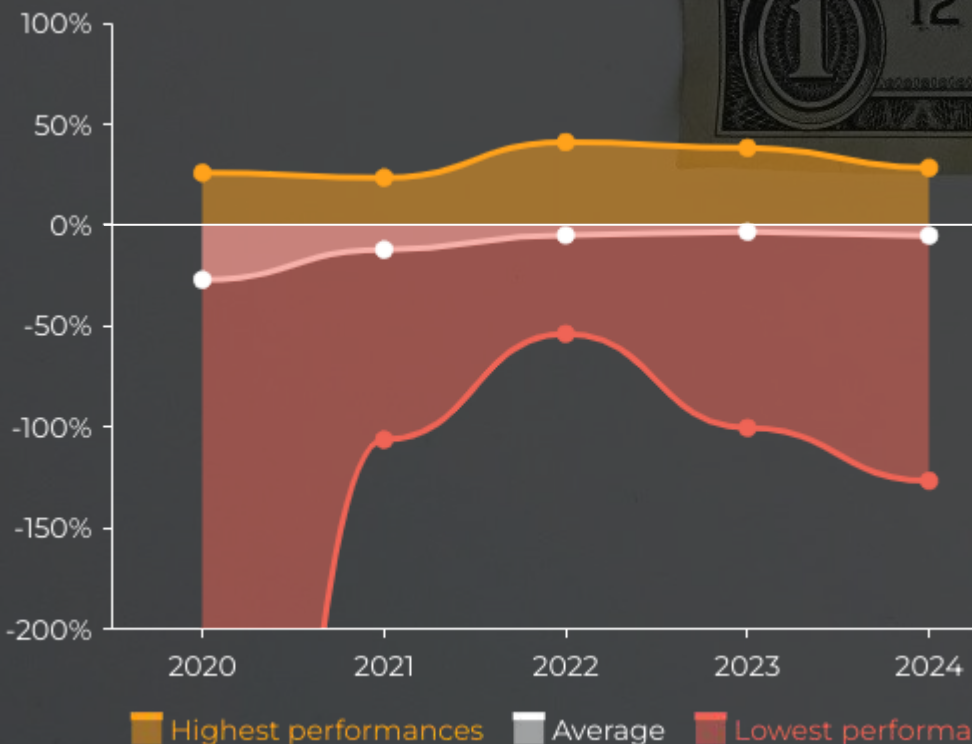
The shareholder equity ratio remains one of the clearest markers of financial resilience in professional sport. Organisations with a strong equity base are less dependent on external financing, better protected against revenue fluctuations, and more capable of investing confidently in long-term development. Across the industry, top performers consistently maintain equity ratios well above 80%, demonstrating robust financial structures and a strategic balance between ambition and stability.

At the same time, the assessment reveals a notable group of organisations operating with significantly negative equity - in some cases, liabilities outweigh assets several times over. These results highlight substantial over-leveraging and heightened exposure to refinancing challenges or insolvency risk, especially in highly competitive environments where sporting ambitions are often prioritised ahead of financial sustainability.

The overall trend is concerning: while the sector's average equity ratio remains positive, it has steadily weakened over the past five reporting cycles. This indicates growing reliance on debt as clubs and leagues continue to invest in infrastructure, commercial expansion, and sporting performance.

Striking the right balance between success on the pitch and financial resilience off it is becoming increasingly crucial. Strong governance, scenario-based financial planning, and sustainability-aligned investment strategies will play a decisive role in ensuring long-term organisational health and competitiveness across the global sports industry.

Profitability

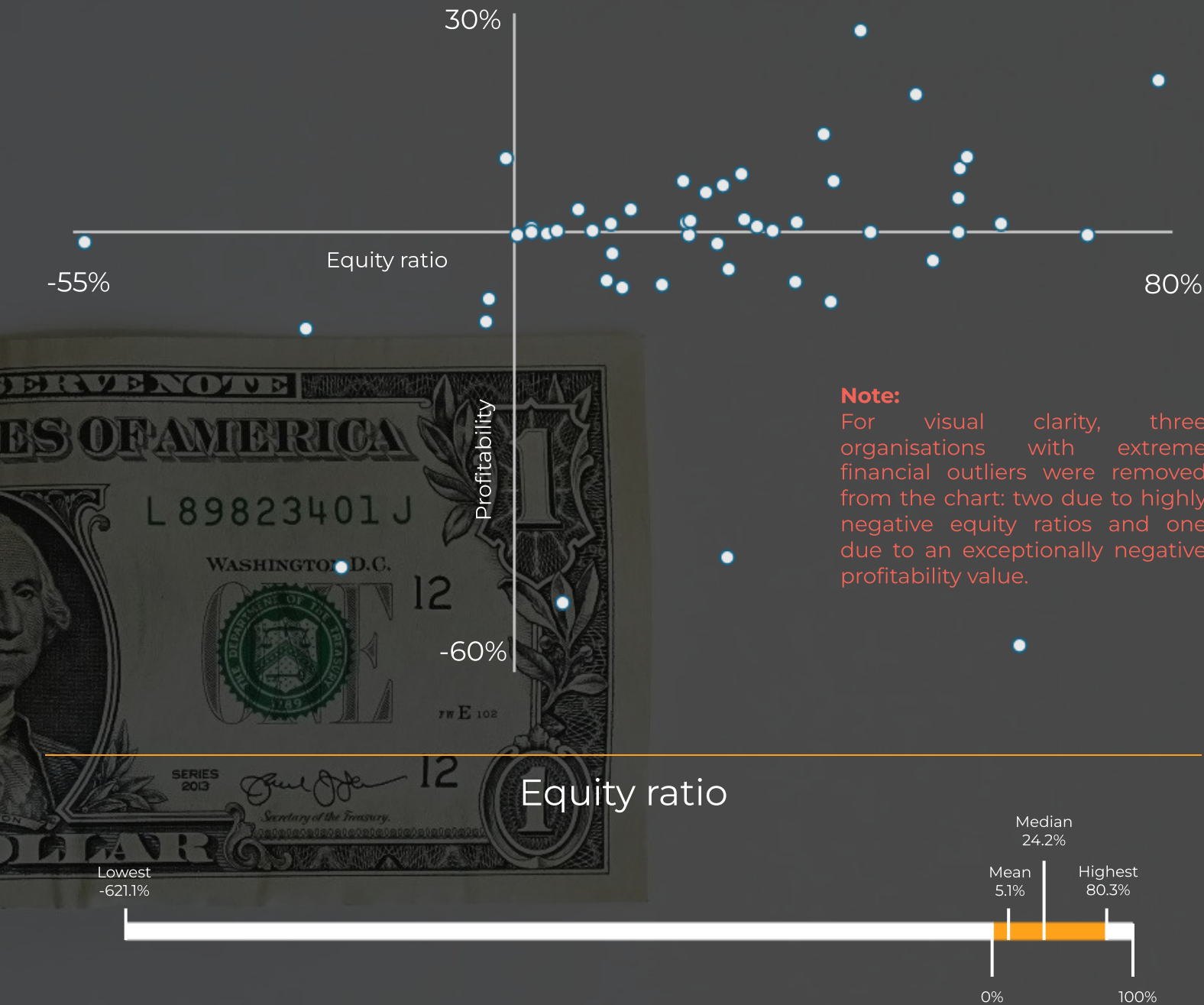


Profitability continues to pose a major challenge in professional sport. Across the past five reporting cycles, the industry average has remained negative, improving from -27.2% in 2020 to -5.3% in 2024. While this movement signals gradual financial recovery, it also confirms that the losses of many organisations still outweigh the profits of others - even in commercially strong environments.

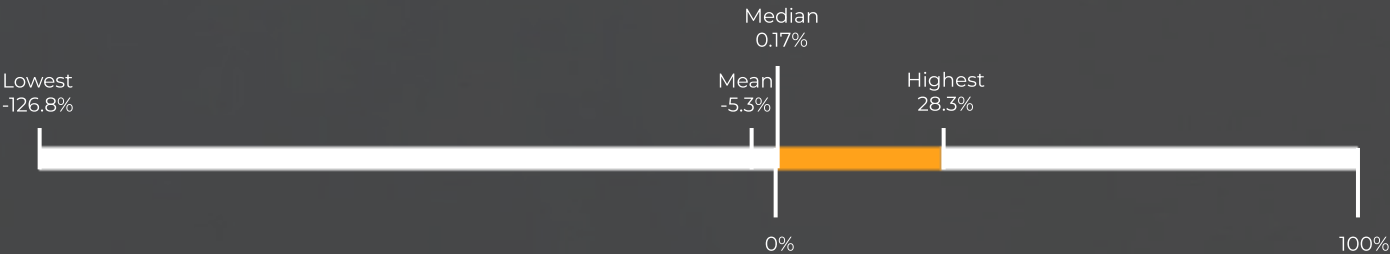
Performance variation remains considerable. A subset of organisations consistently achieves positive profitability - between 23% and 41% - showing that financially sustainable operations are possible within the sector. However, the lowest performers demonstrate extreme financial stress, reaching values below -100% in several years, and as low as -567.5% in 2020. Such results point to heavy cost burdens and reliance on short-term financing to maintain sporting competitiveness.

This divergence reinforces a split industry reality: while some organisations maintain healthy, profitable business models, others operate with persistent structural deficits and elevated risk exposure. Although these results are based on the organisations that provide profitability data, the trend highlights a critical need for stronger financial governance, more resilient commercial strategies, and a better balance between sporting ambition and financial sustainability.

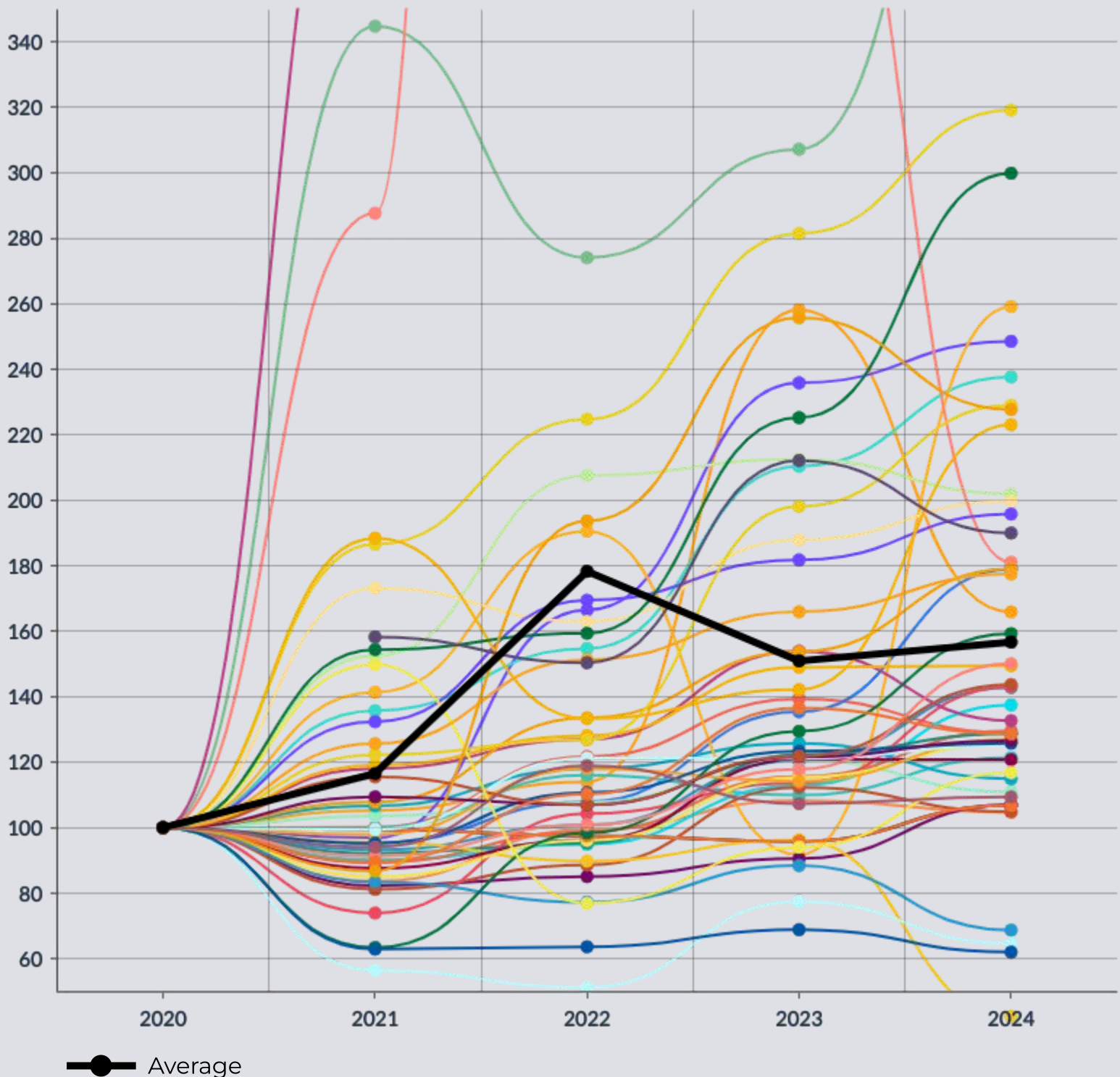
Equity ratio vs Profitability



Profitability



Normalised Revenue Development 2020-2024



The chart shows the development of total annual revenue, normalised to the 2020 baseline (=100). Each line represents an organisation's revenue trajectory, while the black line shows the average across all organisations. Normalisation enables a comparable view of relative revenue growth or decline between 2020 and 2024, regardless of absolute size.

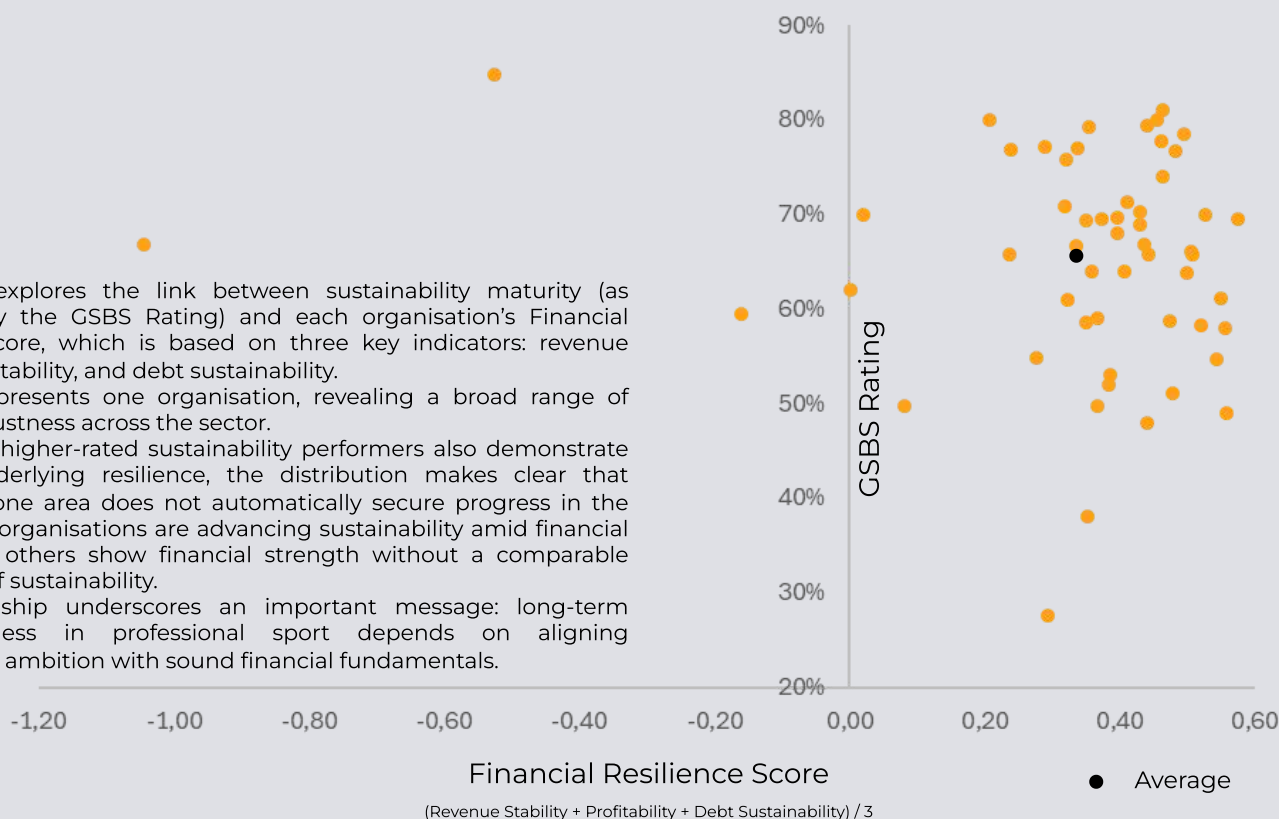
GSBS Rating vs Financial Resilience Score

This visual explores the link between sustainability maturity (as measured by the GSBS Rating) and each organisation's Financial Resilience Score, which is based on three key indicators: revenue stability, profitability, and debt sustainability.

Each dot represents one organisation, revealing a broad range of financial robustness across the sector.

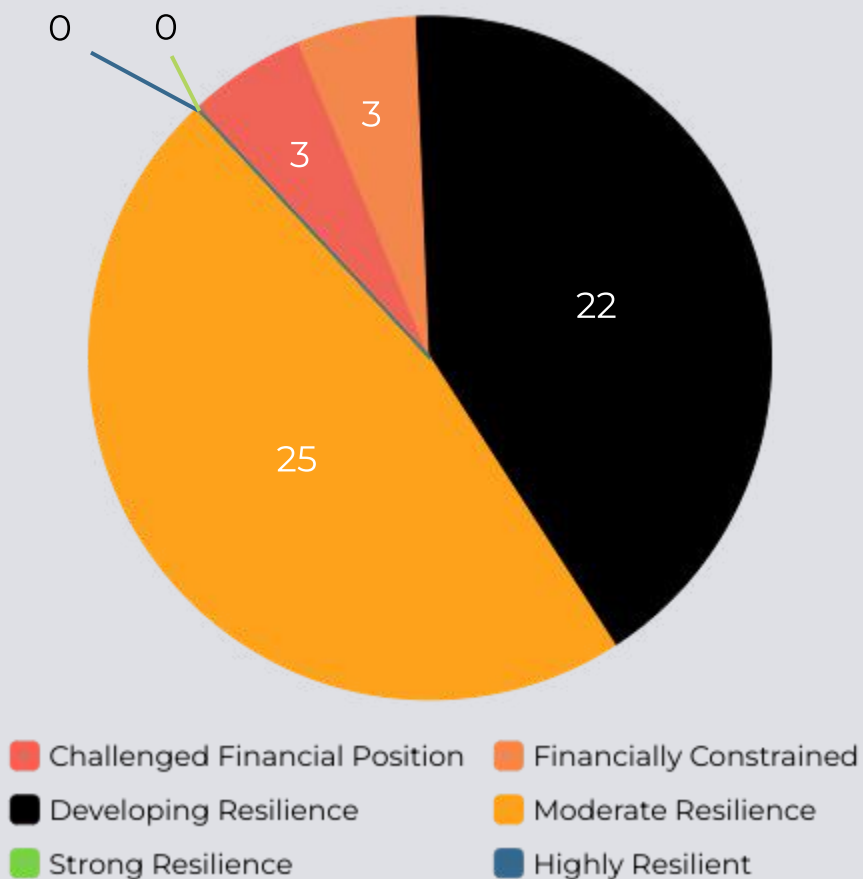
While many higher-rated sustainability performers also demonstrate stronger underlying resilience, the distribution makes clear that progress in one area does not automatically secure progress in the other. Some organisations are advancing sustainability amid financial strain, while others show financial strength without a comparable integration of sustainability.

This relationship underscores an important message: long-term competitiveness in professional sport depends on aligning sustainability ambition with sound financial fundamentals.



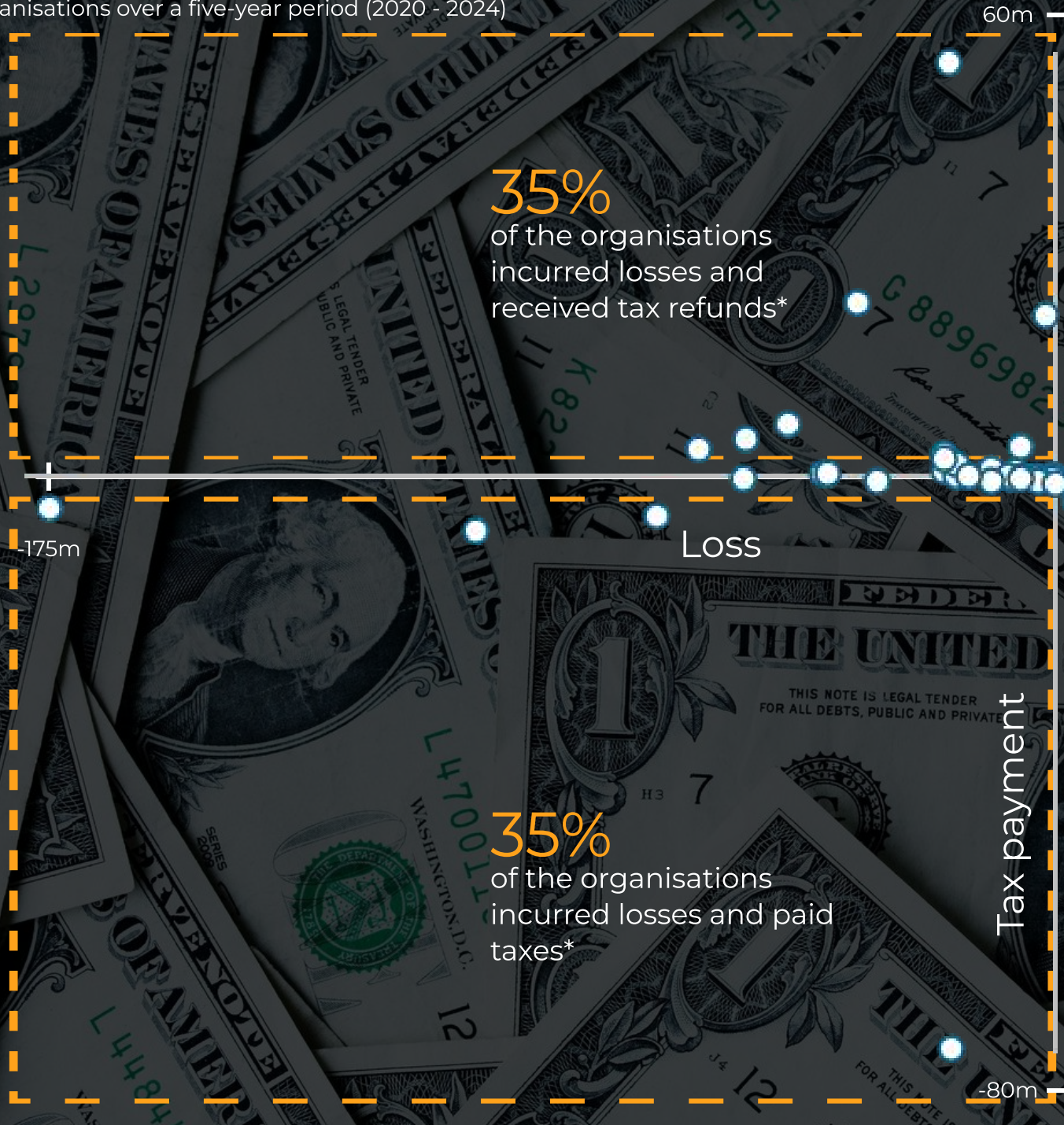
This chart classifies organisations according to their current level of financial resilience. Most operate within a mid-range bandwidth - capable of managing day-to-day pressures but still exposed when external shocks intensify. A noticeable share remains in financially strained territory, confronting operational or structural risks that limit investment capacity and long-term planning.

No organisation yet reaches a fully resilient category. Even the strongest performers still have work to do to ensure stable, future-proof financial health in an evolving and increasingly demanding market environment.

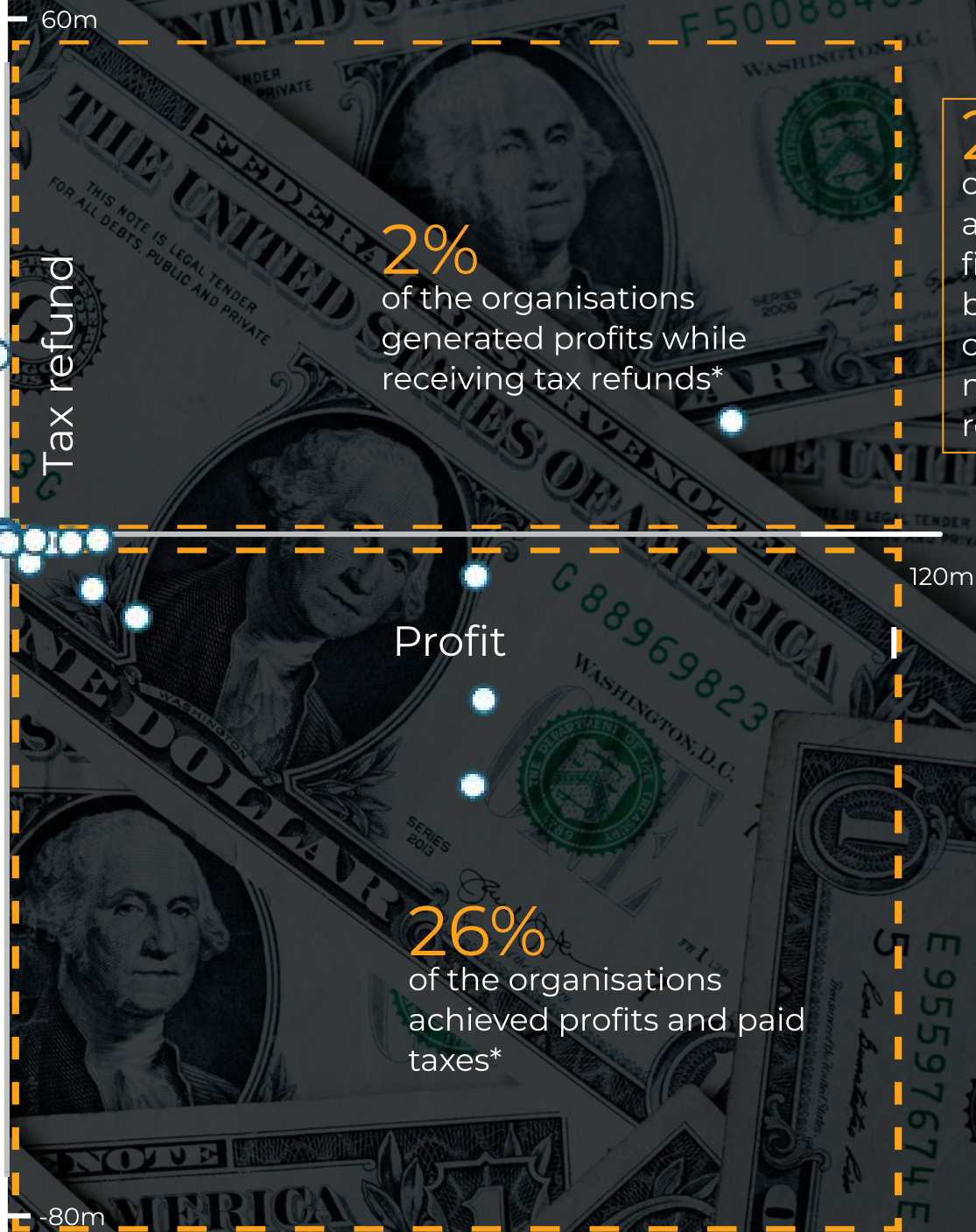


Profit/loss vs. tax payment/refunds

Average financial performance for the individual
organisations over a five-year period (2020 - 2024)



* Graphic based on average, over a five-year period (2020–2024), based on data publicly available, or actively provided.



The distribution highlights the diverse financial and tax scenarios experienced by the organisations over the study period. It reflects a combination of conventional financial-tax relationships and less common outcomes shaped by unique tax policies, accounting practices, or strategic decisions.

* For visualisation purposes, three data sets have been excluded due to their extreme values.

Strategy, Integration & Materiality

33.3%

of the organisations have a stakeholder mapping in place



50% of the organisations have improved their equity ratio

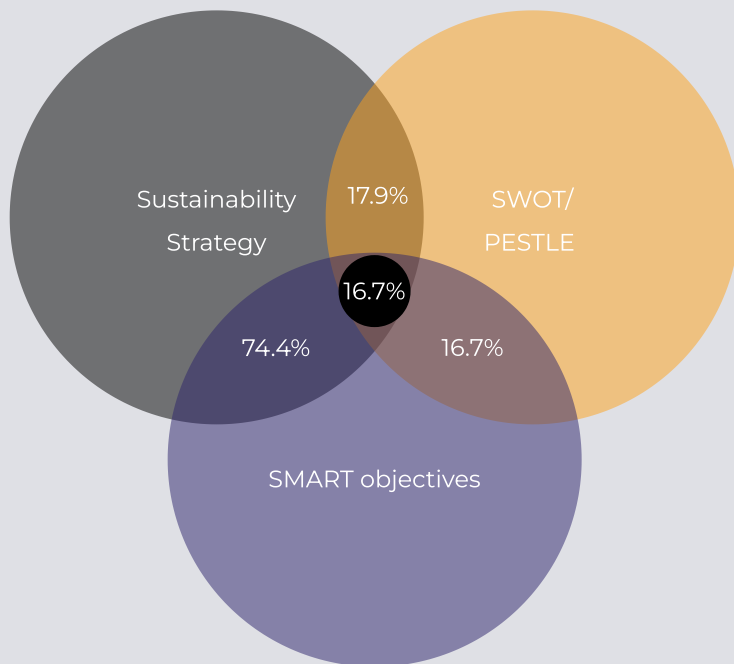


56 organisations have published or provided financial data



28 are actively investing in sustainable investments

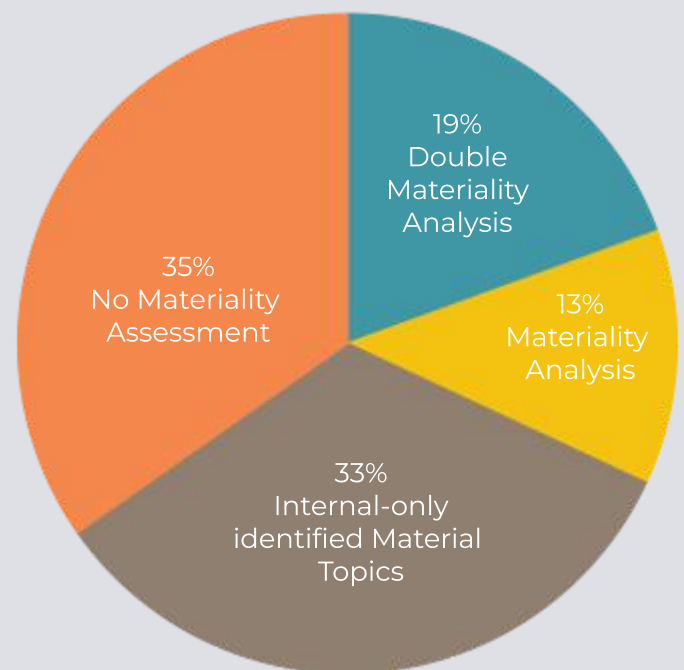
Strategy & Integration



This graphic illustrates how organisations integrate key strategic elements into their sustainability management. While 74.4% have defined SMART objectives, fewer have established a formal sustainability strategy or conducted a SWOT/PESTLE analysis. Only 16.7% combine all three components - the level at which strategic intent, analytical insight, and operational targets reinforce each other. The overlaps show that many organisations are still developing a coherent, fully aligned strategic framework.

The materiality chart highlights the varying levels of maturity in how organisations identify and prioritise their sustainability impacts. 35% have not conducted a materiality assessment, while 33% have identified topics internally without stakeholder engagement. 13% perform a standard materiality analysis, and 19% have implemented double materiality, reflecting the most advanced level of assessment. This distribution shows that although progress is evident, comprehensive and stakeholder-informed materiality practices are still emerging across the industry.

Materiality Analysis





54% have a sustainability committee



55% have conducted impact analysis



50% cover sustainability topics in contracts



55% analyse their sustainability risks



50% conduct positive / negative screening



63% have employees with sustainability education / training



85% have a dedicated sustainability department



89% are using some kind of consulting or external advice for sustainability topics, reporting, etc

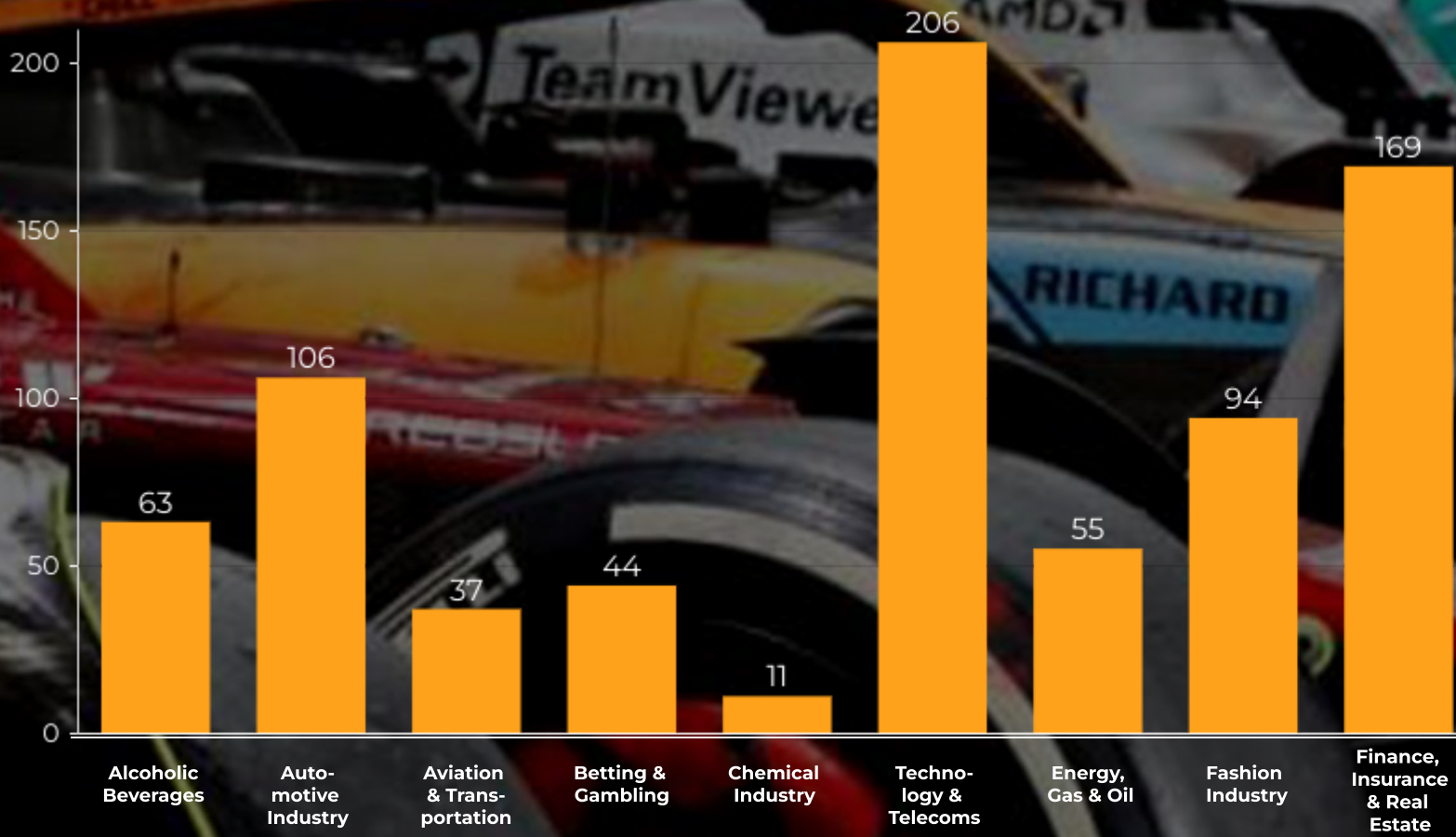


3.7 Average number of dedicated employees

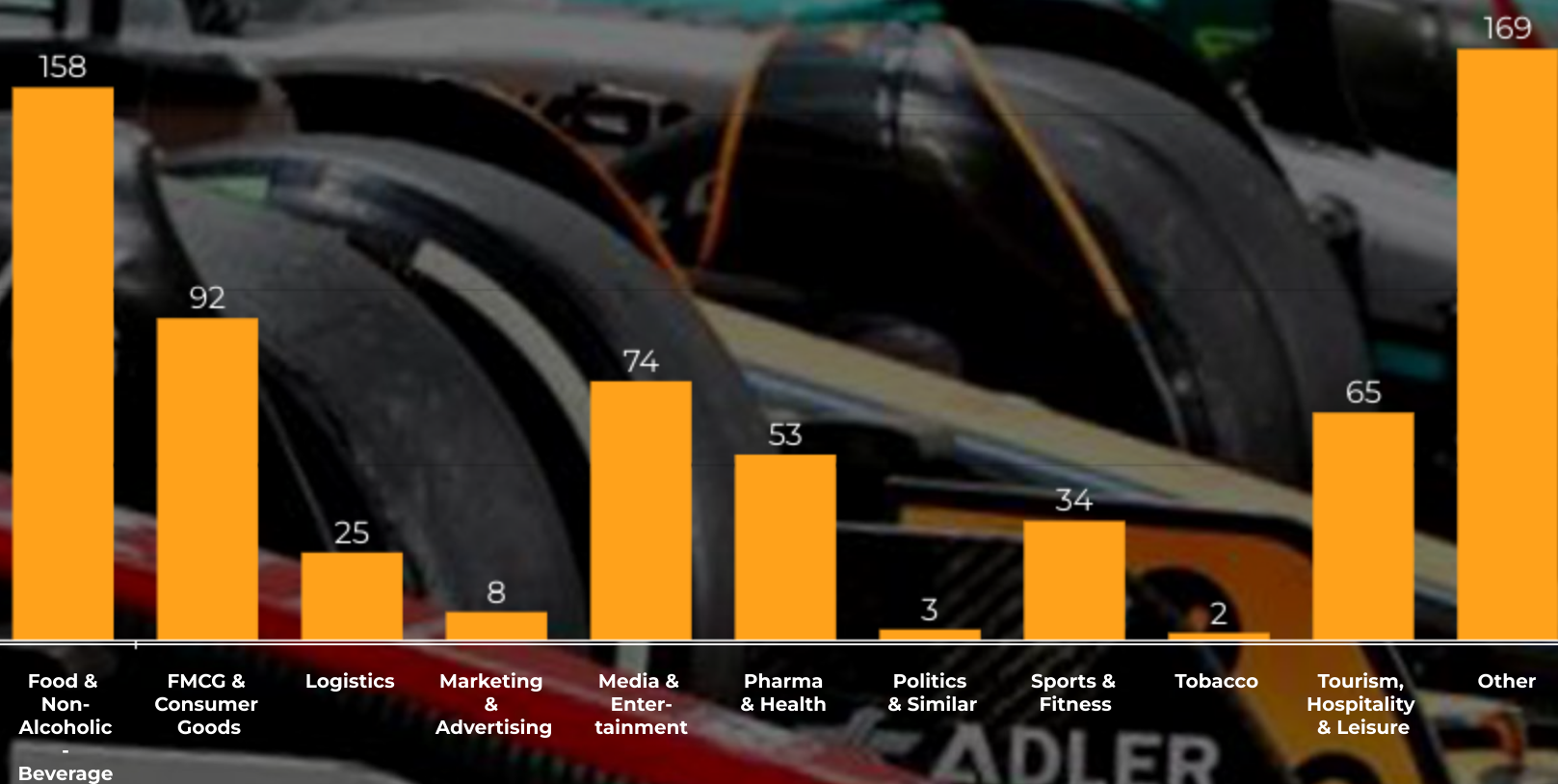
56.4%

of the
organisations have
conducted an
audit by an
external consultant

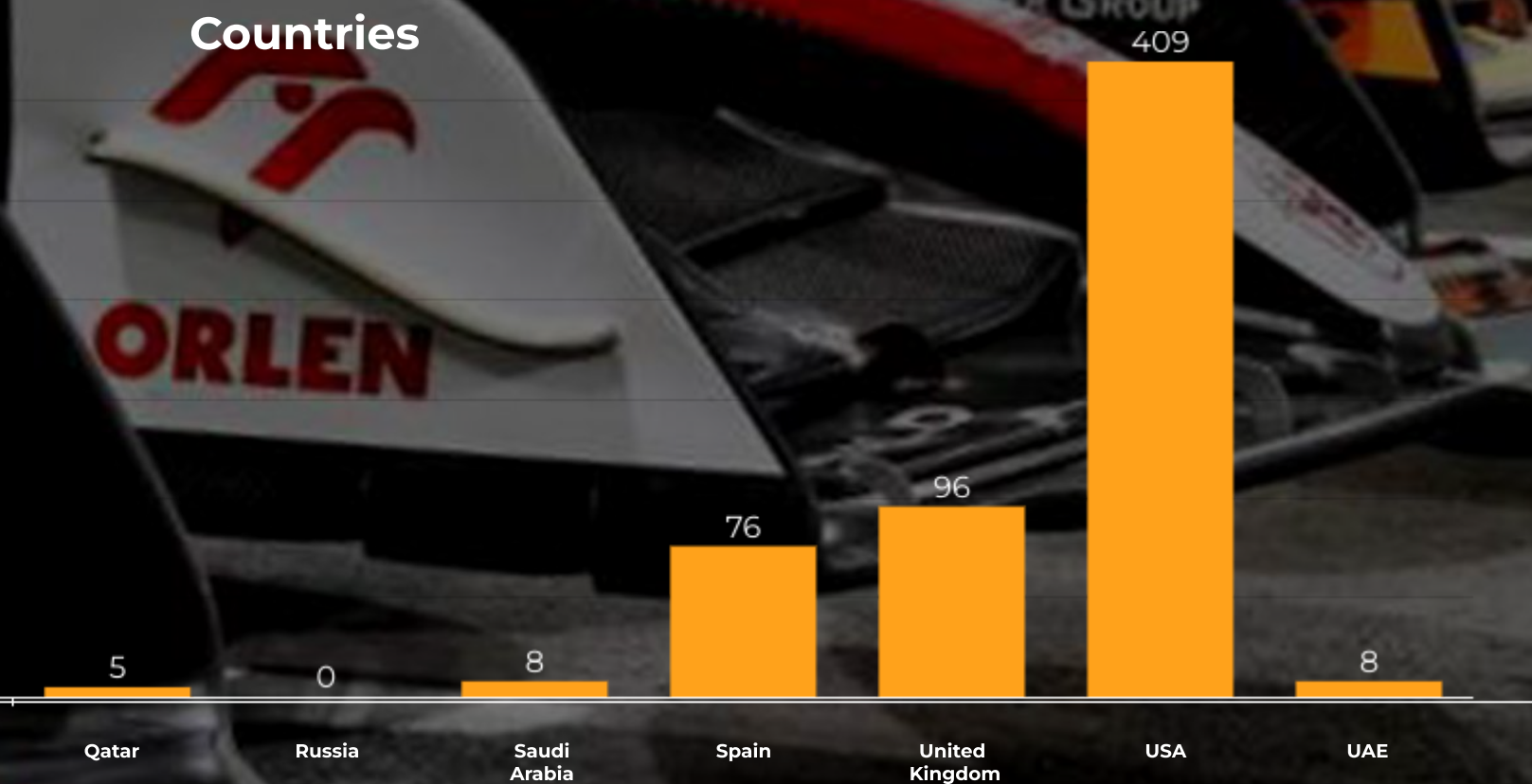
Sponsoring



Industries



Countries



Sponsoring

Average number of sponsors

20

4

Sponsors on average from potentially unsustainable industries

2

Tobacco industry sponsors

Sustainability is becoming a decisive factor in sponsorship. Both sports organisations and sponsors are increasingly **prioritising purpose-driven partnerships**, supported by credible data on sustainability performance. This shift is driven not only by rising awareness of environmental and social responsibility, but also by the **growing reputational and regulatory risks** associated with non-compliance. Sustainability metrics now play a critical role in sponsorship decisions, helping to evaluate alignment, manage risk, and safeguard brand integrity. The **GSBS Rating** provides a trusted, comparable benchmark that supports stakeholders in assessing sustainability maturity and making more informed partnership decisions.

Sustainability Risks

57%

Organisations expect climate related impact on their core business

Core Business Risk Exposure in Professional Sport

The successful delivery of training, competitions, broadcasting, and major events is central to the business model of professional sport. A range of environmental, infrastructural, and regulatory risks directly threaten these operations - impacting revenues, athlete performance, contractual commitments, and brand reputation. The most relevant risk categories include:

Extreme Weather & Natural Hazards

Heavy rainfall, flooding, storms, and heatwaves increasingly disrupt match schedules, degrade pitch and venue conditions, threaten athlete safety, and increase insurance and maintenance costs.

Air Quality

Pollution or wildfire smoke can force training cancellations and match delays, affecting athlete health and performance and reducing fan attendance.

Energy & Supply Volatility

Power outages, energy shortages, and unstable supply chains hinder stadium operations, broadcasting infrastructure, ticketing systems, and fan experience - causing contractual and commercial consequences.

Infrastructure & Operational Disruptions

Failures in essential systems (electricity, water, digital infrastructure, transportation) can halt events entirely, with immediate financial losses and significant reputational fallout.

Calendar & Broadcast Impact

Unplanned schedule changes disrupt broadcast arrangements and sponsorship obligations - threatening key revenue streams and strategic media partnerships.

Water Scarcity & Quality

Limitations in water supply or contamination disrupt core operations such as irrigation, sanitation, catering, and hygiene - especially in drought-prone regions.

Health & Safety

Player, workforce, and spectator well-being concerns (illness, injury, facility safety) can lead to event cancellations, legal liabilities, and loss of trust.

Regulatory & Transition Risks

New tax policies, labour standards, environmental rules, and political instability can alter cost structures and restrict operational flexibility.

Security, Terror & Crime

Security threats or criminal activity can disrupt events and damage confidence in sport as a safe and inclusive environment.

Reputational Exposure

Poor risk management, non-compliance, or sustainability failures can rapidly translate into brand damage, sponsor withdrawal, and stakeholder criticism.



Corporate structures continue to provide the strongest foundations for sustainability management across professional sport. Clear progress is visible in this year's GSBS results, with corporate maturity continuing its upward trajectory as more organisations establish dedicated sustainability functions, embed accountability through committees and defined roles, and integrate sustainability into operational and financial decision-making. The strengthening of these structural elements remains a key driver of overall performance improvement across the industry.

Financial governance, however, reveals a divided landscape. While some organisations operate with strong equity positions, positive profitability and stable revenue development, many continue to face significant economic pressures - including debt exposure and negative margins. This reinforces a core challenge within professional sport: ambitious sporting expectations often outweigh commercial performance, putting long-term resilience at risk. Establishing sustainability-aligned investment strategies and more robust scenario planning will be essential to protect future competitiveness. Strategic management capabilities are advancing, though not yet consistently. More organisations are defining SMART objectives, analysing risks, and applying external expertise. Yet only a minority fully combine strategy, materiality, and implementation planning into a coherent framework. Sponsorship and investment decisions likewise show room for improvement: while purpose-driven partnerships are gaining momentum, exposure to high-risk or sustainability-misaligned industries remains common across the sector.

Data quality and transparency show encouraging development. Most organisations now report sustainability performance, and the number publishing structured ESG or non-financial reports continues to grow. Increasing use of external assurance and recognised frameworks is strengthening comparability and credibility - an important step in meeting rising stakeholder expectations.

Looking ahead, the core opportunity is clear: translating strong corporate foundations into even more resilient, responsible and strategically aligned business models. Enhancing financial robustness, strengthening sustainability criteria in commercial partnerships, and fully integrating stakeholder-informed strategy will remain priorities. With continued progress, the corporate governance of professional sport can shape a future where sustainability performance becomes inseparable from long-term commercial success.

ENVIRONMENT

GSBS

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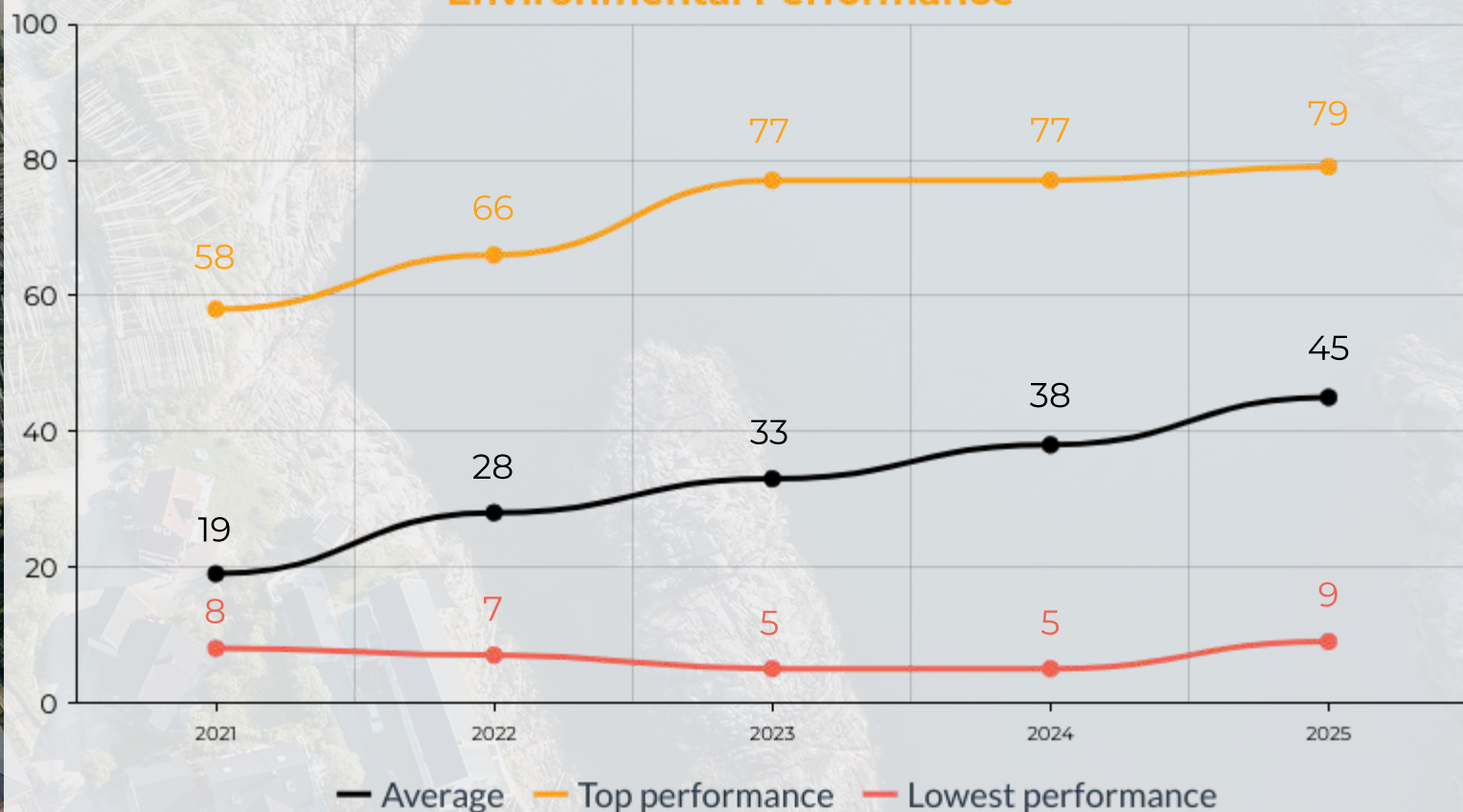
Environmental sustainability has rapidly risen on the agenda of professional sports organisations. Driven by growing expectations from fans, sponsors, and regulators, many organisations are taking visible steps to reduce their environmental footprint and improve resource efficiency.

The development reflected in the GSBS Rating shows a clear positive trend. Over five reporting cycles, the average Environmental performance has increased from 19% in 2021 to 45% in 2025 - more than doubling in maturity. Leading organisations reached 79% this year, demonstrating that ambitious and credible environmental actions are increasingly achievable in professional sport. At the same time, lower-performing organisations have also made progress, with the minimum score rising from 8% to 9%, indicating a strengthening baseline across the sector.

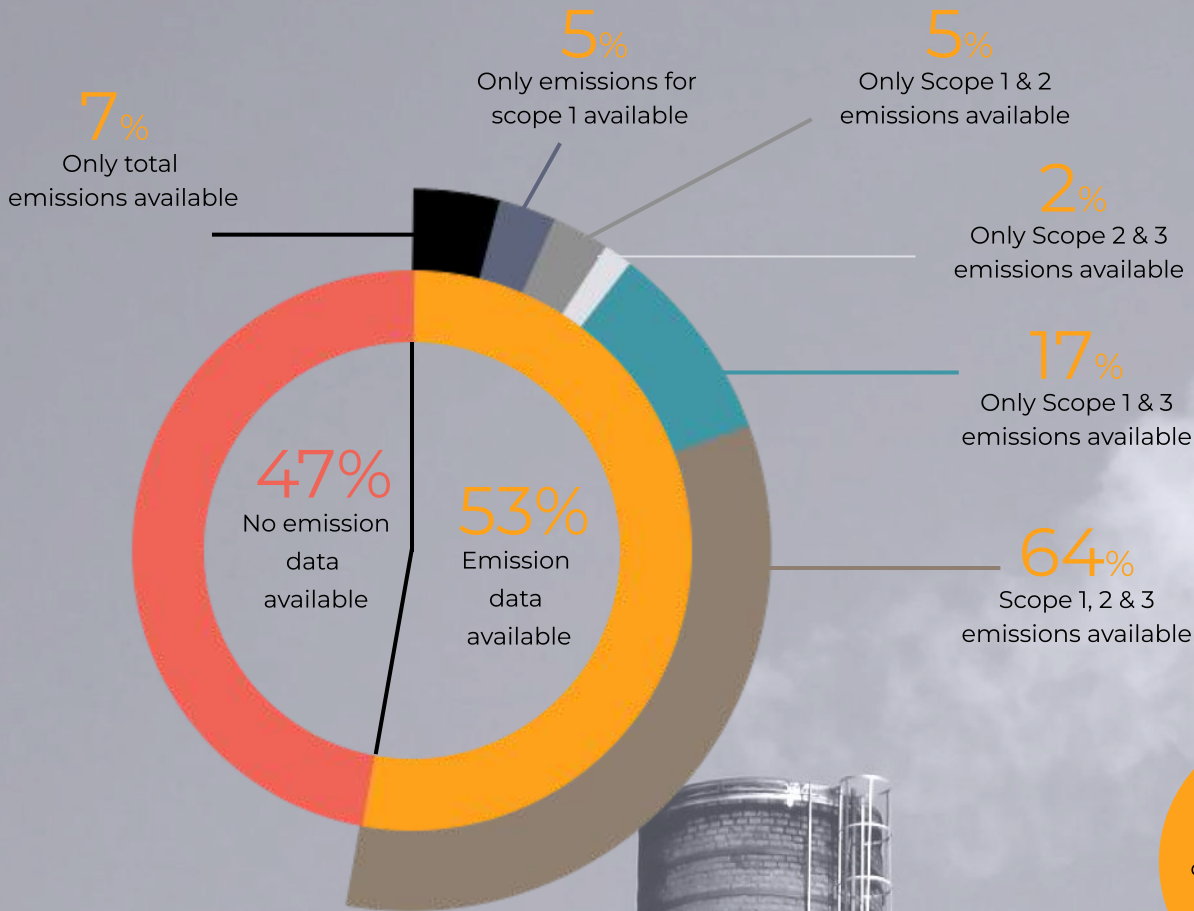
However, meaningful environmental transformation takes time. Reducing emissions, switching to renewable energy, improving waste and water systems, and upgrading infrastructure require long-term investment, cross-departmental integration, and consistent tracking. Quick wins can generate positive attention — but lasting impact depends on structured strategies, effective implementation, and transparent reporting.

The GSBS Rating supports organisations in this transition by ensuring that environmental claims are backed by robust evidence and year-on-year advancement. By setting long-term targets, monitoring outcomes, and documenting improvements, sports organisations can move from single initiatives toward genuine environmental resilience — and GSBS is designed to help them stay on that path.

Environmental Performance



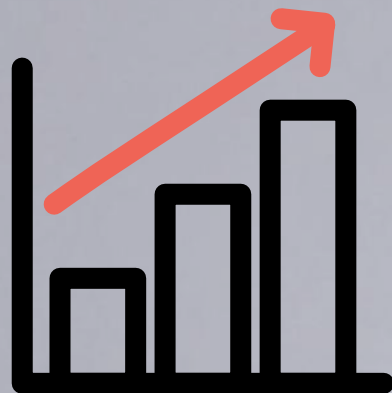
Emissions



37%

Average Compound Annual Growth Rate (CAGR), 2022 - 2024

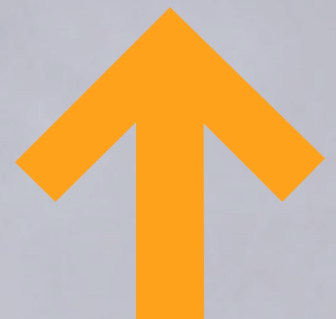
42% of the organisations have business travel data available



68% of the organisations have emissions increasing year-on-year



46% GHG intensity - Emissions in relation to annual revenue decreasing



60% GHG intensity - Emissions in relation to number of employees increasing

50%

of the organisations
monitor spectator
travel distances

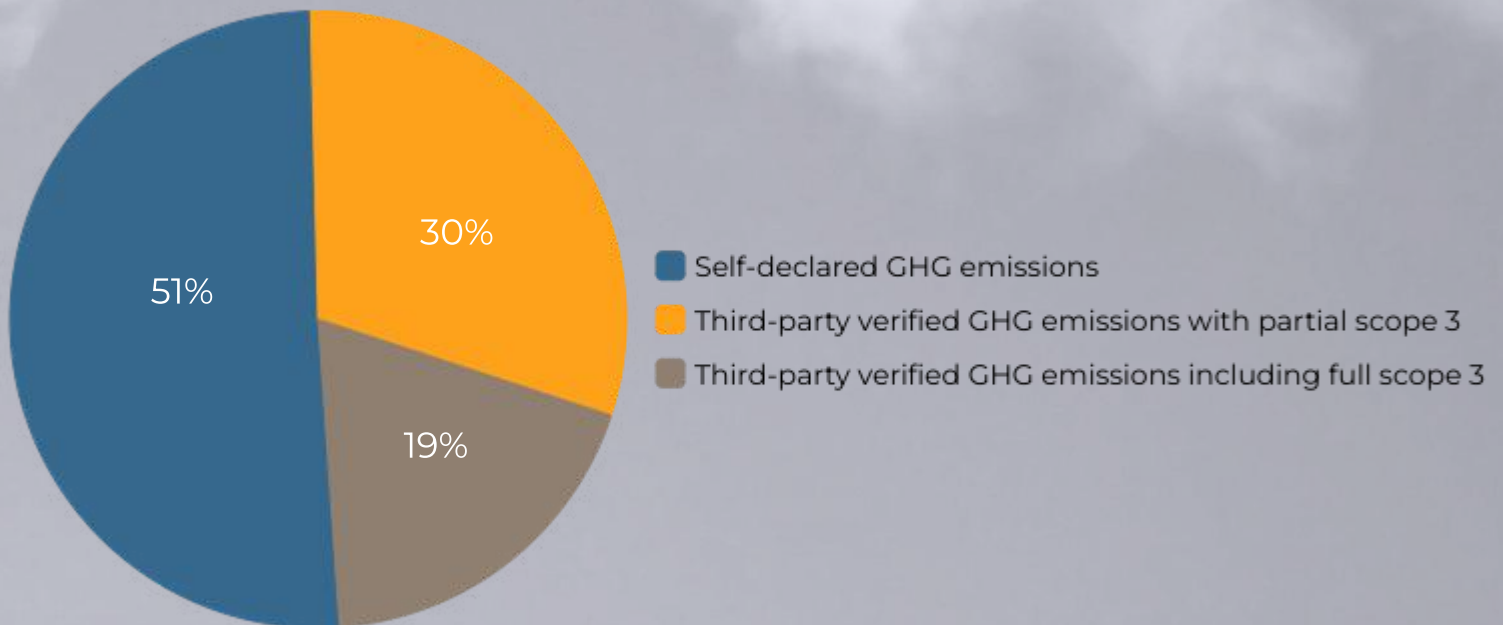
86%

of the organisations
are actively
encouraging
spectators to use
sustainable
transportation

23%

of the organisations
have commuter
travel data available

Emission declaration



54%

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

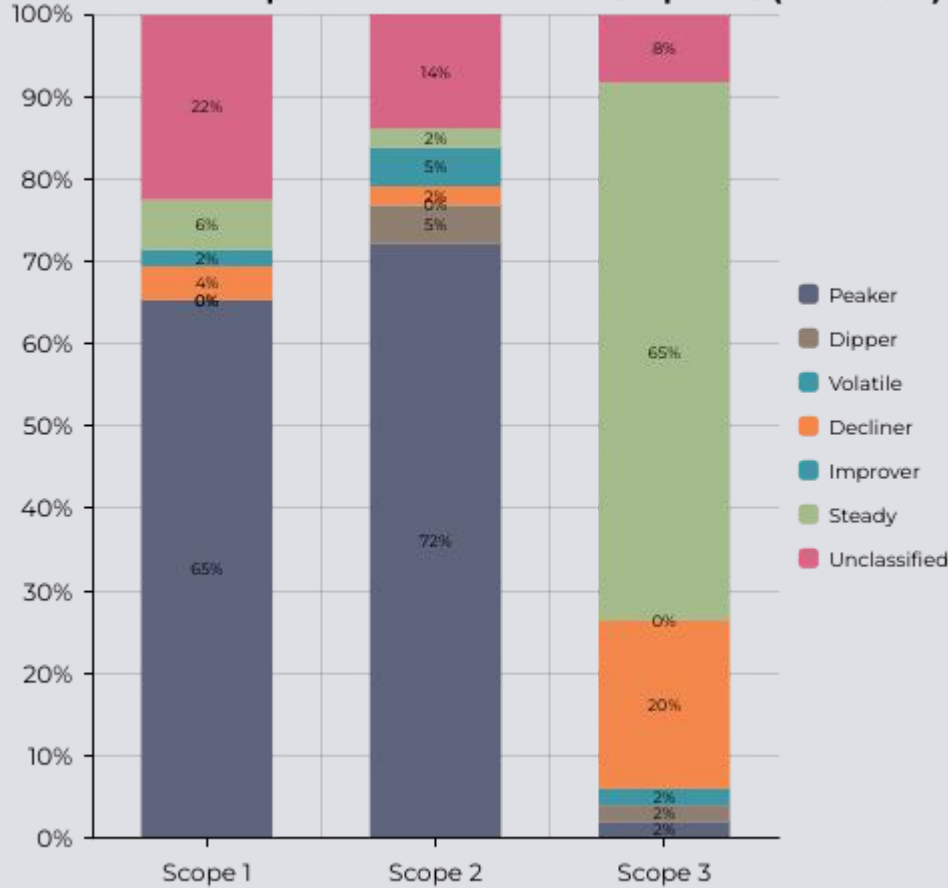


42%

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

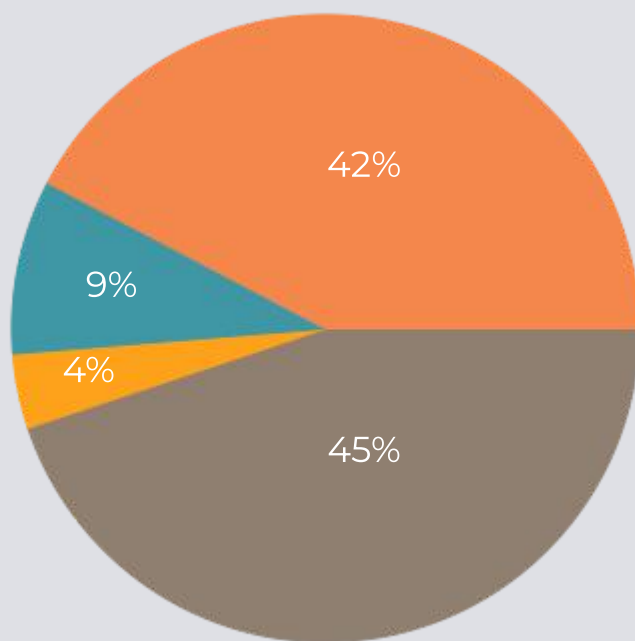
Emissions

Emissions Development Patterns Across Scopes 1-3 (2022-2024)



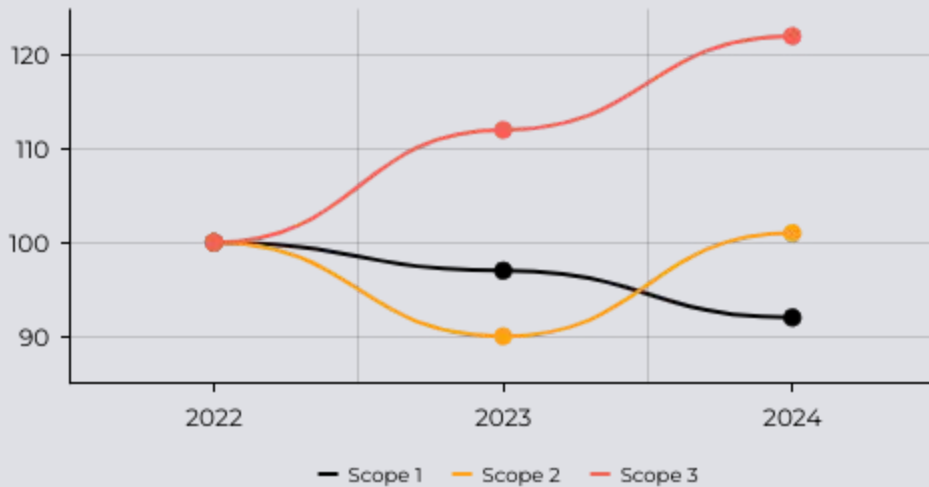
The categorisation of emissions development across Scopes 1, 2 and 3 (2022-2024) highlights clear differences in organisational performance. In Scopes 1 and 2, the majority of organisations fall into the Peaker group (65.3% and 72.1% respectively), indicating that emissions peaked in one of the recent years and have since begun to reduce. Only a small share show a continuous decreasing trend (Decliner) or measurable improvement (Improver). Scope 3 reveals a fundamentally different picture: while only 2.0% are classified as Peakers, 65.3% are Steady, suggesting limited year-on-year change in the largest share of value-chain emissions. A notable portion of organisations, particularly in Scope 3, demonstrate a Decliner trend (20.4%). Across all scopes, a fraction of data remains Unclassified, reflecting reporting gaps or inconsistent patterns. Overall, the results suggest early progress in operational emissions (Scopes 1 and 2), while value-chain emissions (Scope 3) remain more static.

Integration Levels of Carbon Reduction Plans Across Organisations



■ Partly integrated
 ■ Fully integrated with certification assurance
 ■ Fully integrated and third party assured
 ■ Not integrated or no information available

The integration of carbon reduction plans across organisations shows a relatively early stage of maturity. Nearly half of all organisations (44.9%) have partly integrated plans, indicating that emission reduction measures are acknowledged but not yet fully embedded into strategic and operational decision-making. Only a small minority demonstrate advanced maturity: 3.8% have a fully integrated and certified approach, and 9.0% have plans that are fully integrated and third-party assured, ensuring greater credibility and accountability. At the other end of the spectrum, 42.3% either lack integration or provide no information at all, signalling a significant gap between ambition and the systematic management of carbon emissions. Overall, the results highlight that while progress is visible, comprehensive and independently verified carbon management remains the exception rather than the norm.

Average Normalised Emissions Development


The chart shows the development of greenhouse gas emissions (Scopes 1–3), normalised to the 2022 baseline (=100). Each line represents the median across all assessed organisations, ensuring that outliers and missing values do not distort the trend. Normalisation enables a comparable view of the relative change in emissions between 2022 and 2024.

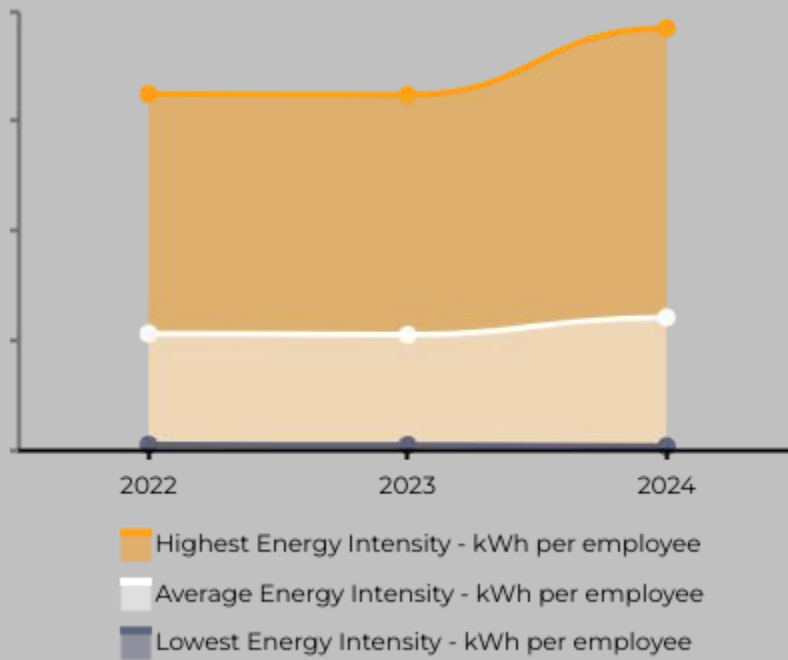
The heat map illustrates the progression of emissions transparency across organisations over the three most recent reporting years. It shows how many organisations report on different combinations of Scopes 1, 2 and 3 emissions, ranging from partial disclosure to full coverage across all scopes. The largest group in every year continues to be those that provide no emissions data, although this number has slightly improved in 2023 before increasing again in 2024. Meanwhile, the share of organisations reporting all three scopes remains the most common form of disclosed data, yet progress has stalled - rising from 26 in 2022 to 31 in 2023, before falling back to 26 in 2024. Partial reporters (e.g., only Scope 1 + 3) show small fluctuations, suggesting inconsistent data coverage year to year. Overall, the heat map reveals slow and uneven advances in emissions reporting maturity, and highlights that comprehensive Scope 1–3 disclosure is still far from a sector-wide norm.

Emission Maturity

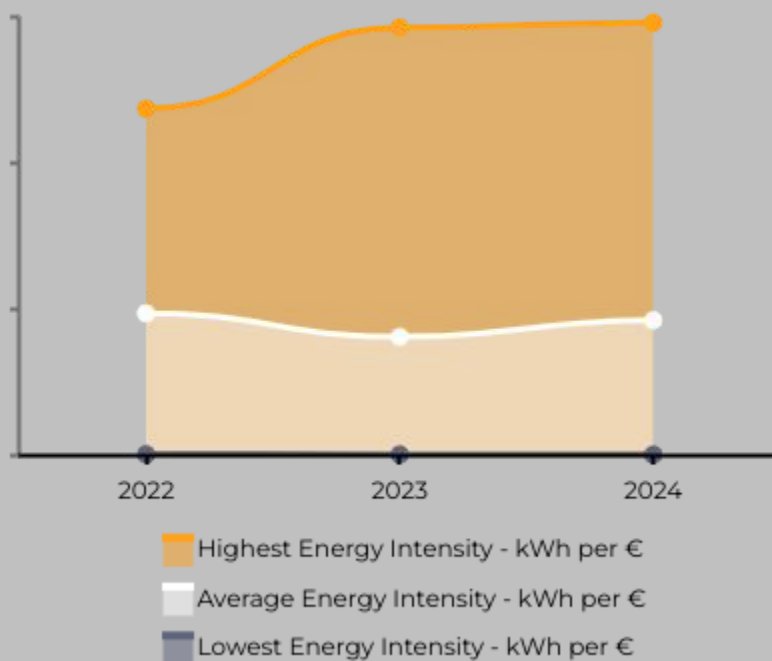
	2022	2023	2024
Only Scope 1	0	1	2
Only Scope 1 + 2	2	3	2
Only Scope 2 + 3	2	1	1
Only Scope 1 + 3	6	5	7
Scope 1 + 2 + 3	26	31	26
Total Emissions	2	3	3
No Emissions	40	34	37

Energy

Energy consumption
in relation to number of employees



Energy consumption
in relation to annual revenue

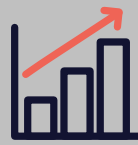




59% of the organisations have own renewable energy systems in place



47% of the organisations have energy data available



57% energy consumption increasing year-on-year

-10%

Average Compound Annual Growth Rate (CAGR) of energy consumption, 2022–2024

Although year-on-year results and long-term trends both describe energy performance, they reflect different underlying data and dynamics. The year-on-year metric captures only data of two consecutive years of energy data, showing that 57% of the organisations recorded an increase in 2024 compared with 2023 – a short-term view that is sensitive to seasonal and operational fluctuations.

By contrast, the Average Compound Annual Growth Rate (CAGR) measures the multi-year trajectory of the complete data across 2022–2024. This indicator shows an average -10% decline in energy consumption per year, driven largely by those organisations that have been investing in efficiency measures for a longer period. In other words:

Short-term trends reveal recent volatility, while long-term trends highlight continued progress where consistent data and performance improvements are in place. Both insights are valid, and together they provide a more complete picture of how the industry is managing energy demand over time.



52% of organisations reduced their energy intensity year-on-year - relative to the number of employees



61% of organisations recorded a year-on-year increase in energy intensity - relative to their annual revenue

Water



35%
of the
organisations
have water
consumption
data available



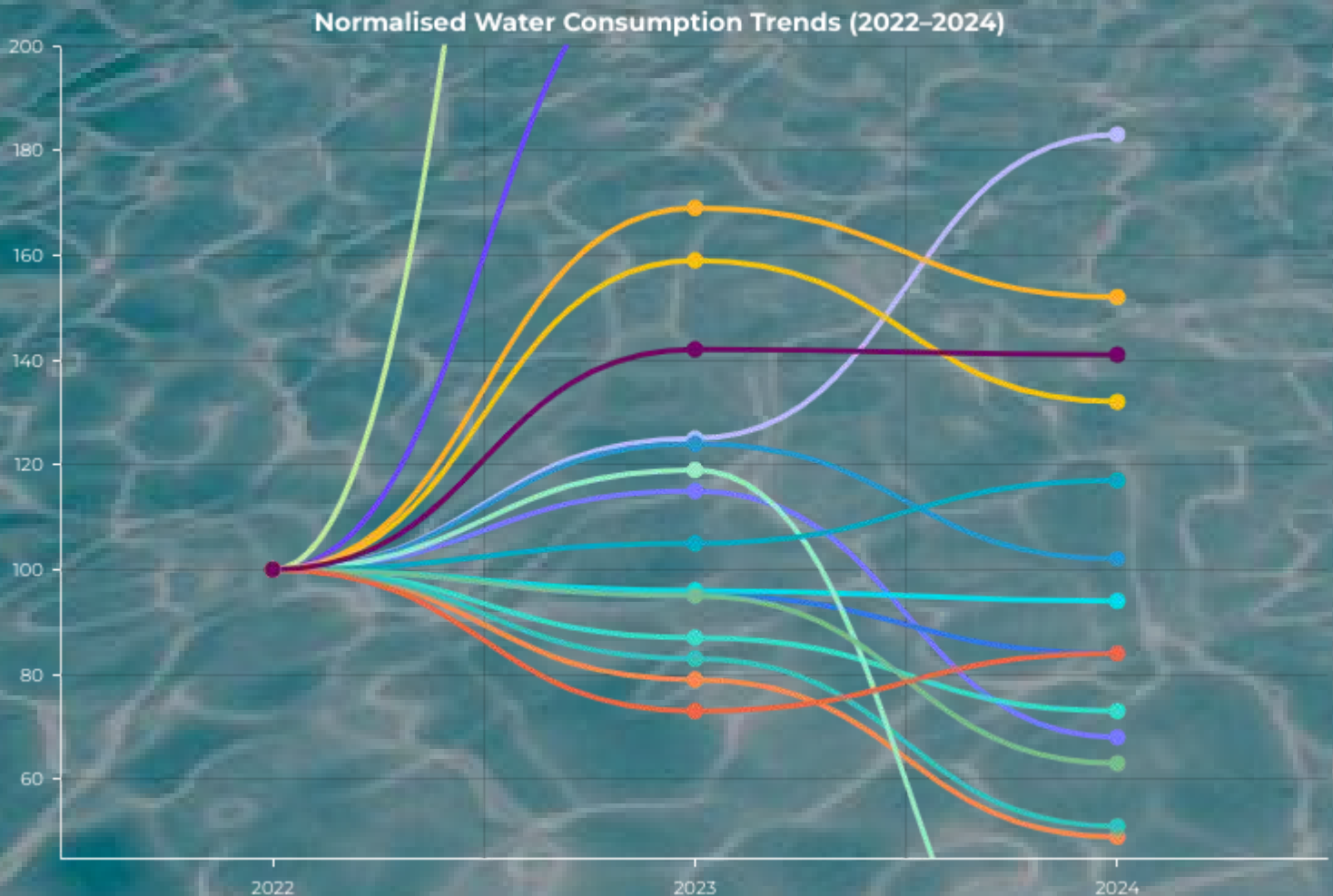
52%
of organisations
increased their
water
consumption
year-on-year



54%
of organisations
increased their
water intensity
year-on-year,
relative to annual
revenue



53%
of organisations
reduced their
water intensity
year-on-year -
relative to the
number of
employees



The water consumption data in this chart is normalised, meaning each organisation's 2022 value is set to 100 and the following years are shown as a relative change compared to that baseline. This allows for a fair comparison of trends across organisations of very different sizes and water usage levels. Instead of showing absolute volumes, the chart focuses on whether consumption has increased or decreased over time - highlighting performance and improvement patterns rather than total consumption.

Waste



23%

Average growth
in waste
generation



42%

of the
organisations have
waste generation
data available



50%

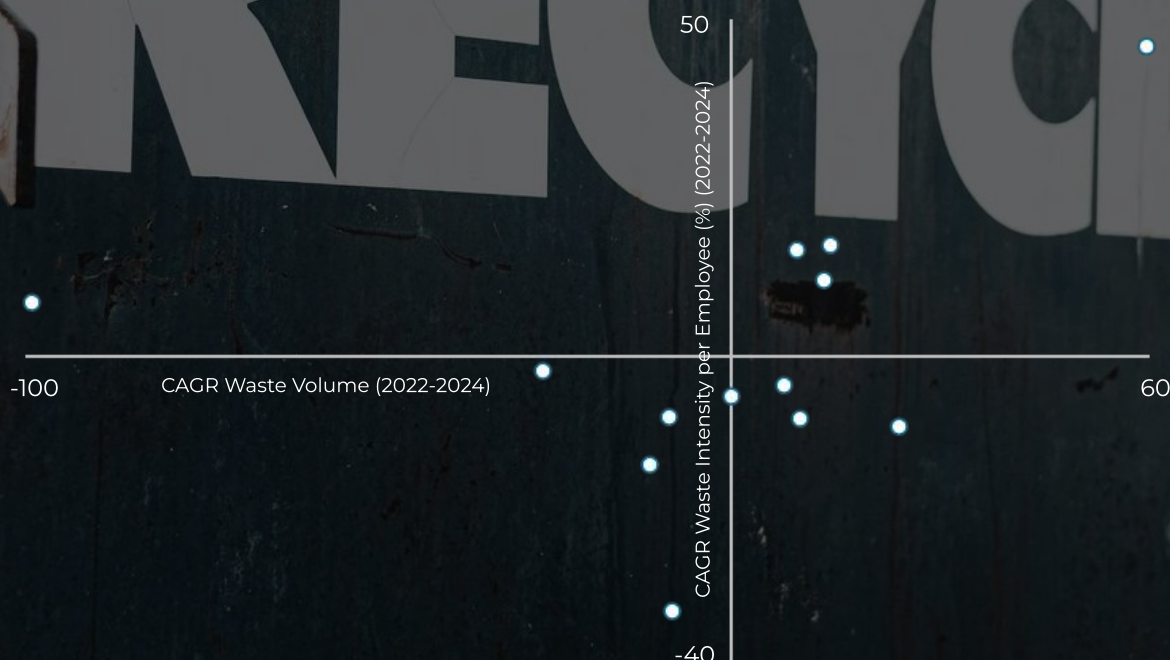
of organisations
decreased their
waste generation
year-on-year



72%

of organisations have
waste documentation in
place, though
consistency and quality
vary significantly

Waste Growth vs Intensity Performance



The chart compares the average annual change in total waste generation (horizontal axis) with the change in waste intensity per employee (vertical axis) for each organisation between 2022 and 2024. Each point represents one organisation.

To improve readability, extreme outliers have been excluded from the visualisation, ensuring that the distribution and performance differences among the majority of organisations can be more clearly observed.

The graphic is divided into four quadrants. Organisations in the bottom-left quadrant reduced both overall waste and waste intensity, indicating the strongest performance. Those in the top-right quadrant increased both metrics, representing the weakest performance. The quadrants on the left and right show mixed results, where either total waste or intensity improved, but not both.

Overall, the chart provides a clear view of how effectively organisations are managing waste reduction intensity per employee, highlighting leaders and those requiring stronger waste management strategies.

Climate-Related Risk & Everyday Impact

Climate-Related Risk Management Across Organisations

Most organisations in the dataset recognise that climate change represents a strategic and operational risk - particularly through extreme weather, energy volatility, supply-chain disruption, fan mobility emissions, regulatory pressure, and reputational exposure. These risks can directly impact match scheduling, athlete and spectator safety, stadium infrastructure, and financial performance.

However, the maturity of climate risk management varies widely. A few organisations have begun to integrate climate risks into structured risk registers, conduct scenario-based planning, and adopt adaptation measures such as drainage upgrades, water security systems, and sustainable mobility strategies. Some motorsport and league-level entities demonstrate advanced approaches, including dynamic scenario analysis and alignment with regulatory frameworks like CSRD.

In contrast, a significant number of organisations either acknowledge climate change only indirectly or omit climate-specific risks entirely, without mapping exposures, quantifying financial impacts, or establishing resilience plans. Even where awareness is present, disclosures are often qualitative, lacking clear governance structures or TCFD-aligned processes that would systematically inform resource allocation and long-term decision-making.

Overall, while climate awareness is rising across the sector, formal risk assessment and strategic climate adaptation remain at an early stage, exposing many organisations to unmanaged physical and transition risks that could intensify rapidly in the coming years.





53% of the organisations have a sensor-controlled building management system in place



53% of the organisations have structured food sourcing and monitoring



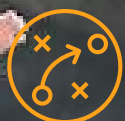
68% of the organisations have plant based / low carbon food alternatives available



19% of the organisations actively addressing sugar and salt reduction in provided food



83% of the organisations have defined and outlined their impact on climate change



72% of the organisations have a strategy in place to reduce their climate related impact



69% of the organisations expect climate related impact on their core business activities in the future



74% of the organisations address the topic of biodiversity actively



56% of the organisations actively manage, measure and control environmental sustainability impacts across their supply chains



Environmental sustainability has rapidly evolved from a peripheral concern to a central strategic priority within the global sports industry. The collective results of the GSBS Rating 2025 clearly show a sector increasingly committed to measuring, managing, and reducing its environmental footprint - yet still navigating the complexity of consistent implementation and data maturity.

Across participating organisations, environmental management systems are now broadly established, and operational measures - such as renewable energy integration, waste reduction procedures, and water efficiency programmes - are becoming more widespread. Encouragingly, the majority demonstrate year-on-year improvements in energy and water consumption efficiency, indicating that continuous operational advancements are underway.

However, the availability of robust emissions data remains a significant limitation. Scope 1 and Scope 2 data are becoming more common, but only a minority provide complete Scope 3 reporting - despite the fact that fan mobility, travel logistics, and supply chains represent the largest share of climate impact in professional sport. As long as these areas are only partially measured, effective mitigation remains constrained.

Waste management practices illustrate a similar maturity gap: while initiatives and policies are increasingly in place, reductions in total waste and waste intensity are inconsistent, and recycling performance varies notably across organisations. This reflects the shared challenge of tackling venue- and event-related waste, which is heavily influenced by external stakeholders and local infrastructure.

Climate-risk preparedness is another emerging priority. A growing number of organisations recognise physical and transitional climate risks - such as extreme weather, regulatory change, and volatile resource markets - yet only a few have implemented formal risk assessments or adaptation strategies to strengthen long-term resilience.

Despite these challenges, the overall trajectory remains strongly positive. Environmental sustainability in sport is evolving from tactical initiatives to more strategic and data-driven governance. Organisations that enhance measurement accuracy, expand emissions boundaries, and integrate climate-risk planning into decision-making will be best positioned to accelerate progress - and to lead by example in the global transition.

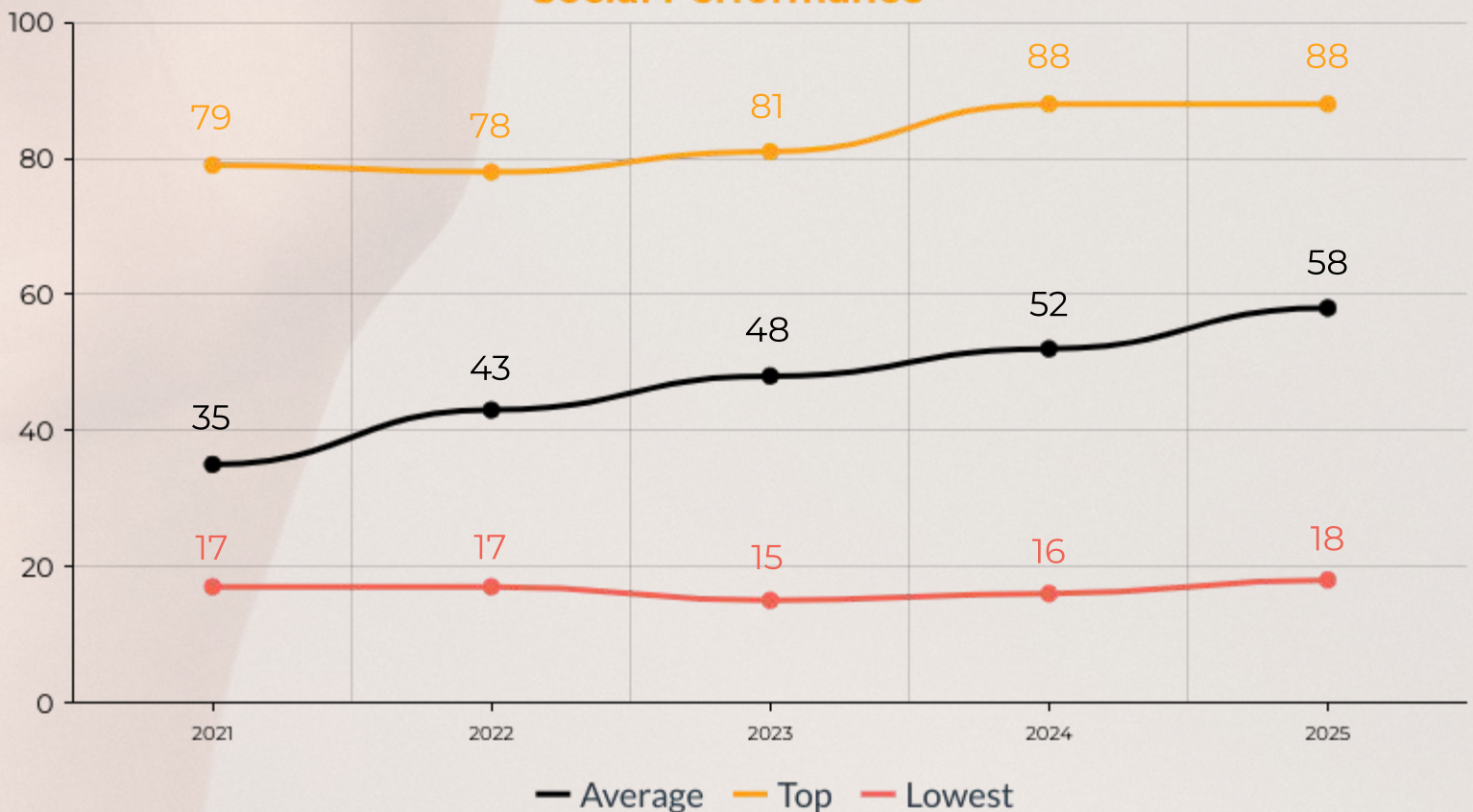
GSBS provides the trusted benchmark for sustainability performance in professional sport. By ensuring transparency, comparability, and accountability, the GSBS drives measurable progress - strengthening environmental impact, operational resilience, and long-term stewardship across the industry.

SOCIAL



Social topics have always been integral to sport, where the well-being of athletes, staff, and communities directly influences performance and reputation. As expectations evolve, sports organisations are increasingly responsible for ensuring fair working conditions, safeguarding human rights, promoting inclusion, and contributing positively to society. The GSBS Rating reflects this shift: average performance in the Social pillar has steadily improved from 35% in 2021 to 58% in 2025, with leading organisations stabilising in the high-70s to high-80s range. While those at the lower end have made slight progress, rising from 15% in 2023 to 18% in 2025, a clear maturity gap remains. In particular, the monitoring of social impacts across supply chains, commercial partners and rights holders is emerging as a key challenge, where insufficient visibility can undermine accountability. Data dependencies on HR, mobility, and procurement systems continue to slow progress, and regulatory expectations - including more robust human rights due diligence - are rapidly increasing. Recognising these complexities, the GSBS supports organisations in strengthening governance and transparency to ensure that sport continues to protect people, strengthen communities, and champion fairness on and off the field of play.

Social Performance



Employees

46%

of organisations have employee gender & age data available

27%

of organisations report gender pay gap data

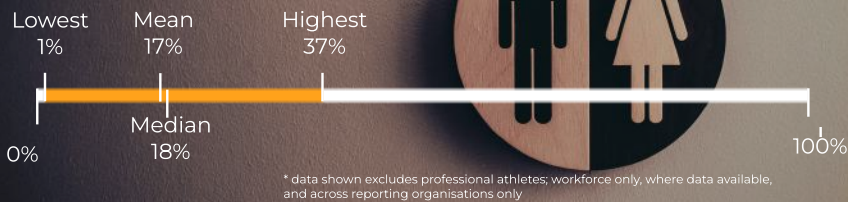
76%

of organisations provide environmental training for employees

82%

of organisations offer vocational training, internships, or similar development programmes

Gender pay gap

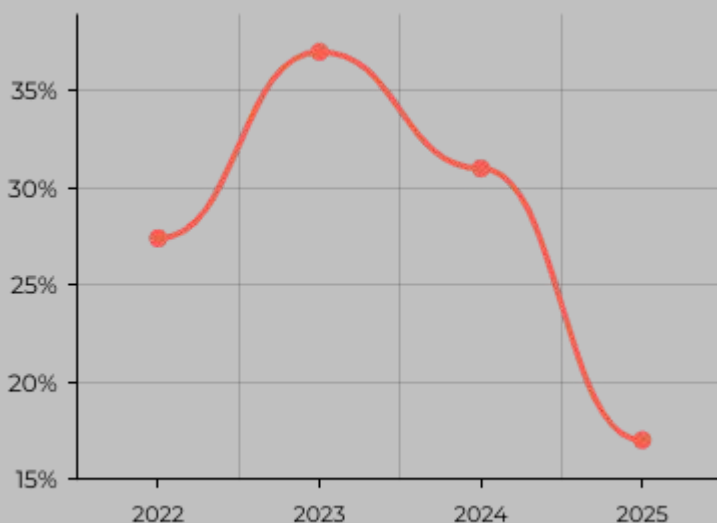


Average female workforce share: 31%

15 organisations exceed 30% female workforce

12 organisations with under 15% female staff

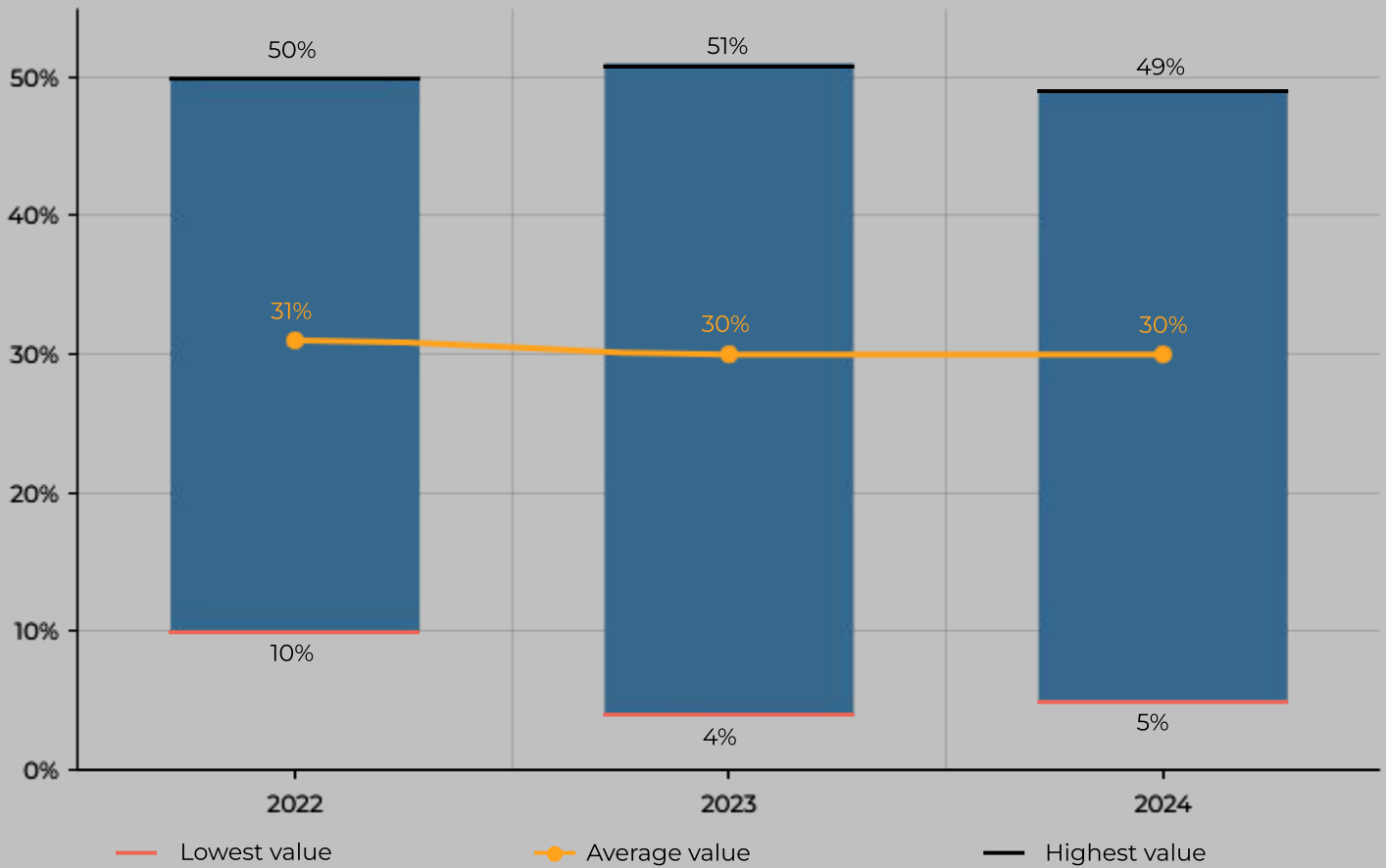
Average gender pay gap (without professional athletes)



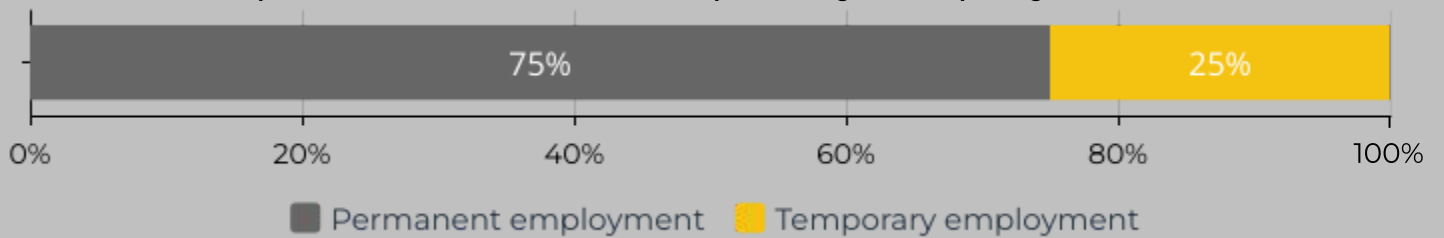
12.4 hours of learning and development per employee annually on average

459.3 € invested in learning and development per employee annually on average

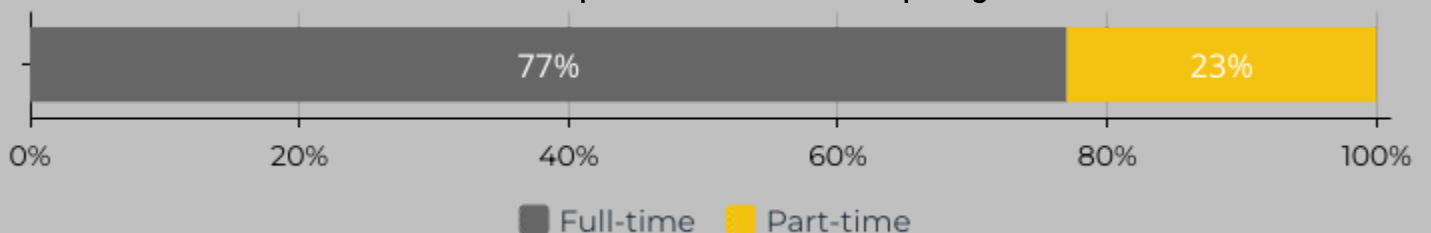
Representation of Women in the Workforce



Average percentage of permanent vs. temporary employees



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



Human Rights & Social Safeguarding

77%

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

74%

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

67%

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

96%

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

58%

of organisations have a supplier code of conduct in place that addresses social impacts

Championing Safety, Community Commitment & Responsible Operations

Across the sports industry, organisations demonstrate a consistently strong commitment to the well-being of the people and communities they serve. The protection of fans, athletes, employees, and local residents is deeply embedded in operational practices, with health and safety recognised as a core responsibility both inside and beyond stadium environments. This commitment also extends into supply chains, where growing attention is paid to ensuring safe and responsible conditions among partners. These findings are backed by solid data, reflecting consistently high levels of performance across all assessed organisations.

Community engagement continues to be one of the sector's greatest strengths. Sports organisations actively collaborate with local institutions - including schools, municipalities, charities, and grassroots initiatives - strengthening social cohesion and contributing to the cultural and economic vitality of the regions they represent. Many clubs also provide meaningful social programmes that open opportunities for participation, personal development, and connection through sport.

Stakeholder engagement is increasingly structured and deliberate, with organisations seeking input from fans, residents, and partners to ensure their programmes and services respond to real needs. Customer satisfaction monitoring is becoming more common as well, although this area still offers room for further development, particularly in the systematic collection of feedback to drive ongoing improvement.

Efforts to embed social responsibility into procurement and supply chain decision-making are advancing at different speeds. Some organisations are already implementing expectations for fair labour, ethical sourcing, and community impact within supplier relationships, while others are beginning to expand oversight and transparency in this area.

Overall, the sector demonstrates a strong and data-driven foundation in social responsibility. The findings show a field that is highly active in protecting people, engaging communities, and managing its social footprint - reinforcing sport's unique role as a positive force across society.

Professional athletes

Education & support

58%

of organisations* offer education and training opportunities for their professional athletes beyond their sporting careers.

2

organisations have athlete gender pay gap data available

Academic education or further training



54%*

Career plan / advice after professional career



35%*

Prevention of insolvency after professional career



30%*

Prevention of alcohol, medication and drug addiction



35%*

Prevention of gambling addiction



33%*

Other support, training, education, etc



19%*



41%

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

32%

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



16%

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

19%

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

* Organisations directly employing female and/or male athletes, figures reflect only organisations that directly employ athletes; in many leagues, employment is handled by central bodies.



Conclusion & Outlook

Social responsibility continues to be one of the strongest and most deeply rooted qualities of professional sport. This year's GSBS results reaffirm that organisations recognise the influence they hold — not only over athletes, employees and fans, but within their wider communities and supply networks. Engagement in charitable activities is nearly universal, and many organisations are going a step further by operating their own foundations, ensuring long-term support that extends far beyond matchdays and commercial objectives.

Within the workforce, progress is visible. Training and development offerings are expanding, stronger occupational health and safety systems are well established, and sustainability-related learning has become increasingly common. Yet structural challenges remain. Gender imbalances persist at multiple organisational layers, and the availability of gender pay gap data is still uneven. Addressing these gaps — particularly in leadership and professional pathways for women — will be critical for achieving fair representation and breaking long-standing inequities in the sector.

Safeguarding the rights and wellbeing of all stakeholders is gaining momentum. More organisations are implementing human rights policies, monitoring labour risks in the supply chain, and introducing clearer procedures to prevent discrimination, harassment and social harm. Where incidents occur, accountability measures are improving — signalling heightened awareness and lower tolerance for harm across sport.

Athletes also stand to benefit from this evolution. A growing share of organisations now invest in dual-career development and personal wellbeing beyond athletic performance, acknowledging that sporting careers are short, demanding, and vulnerable to unforeseen disruption. However, access to structured support still varies between regions, and between professional and semi-professional contexts.

Overall, the social dimension of sustainability in sport is progressing on strong foundations. To maintain this momentum, organisations must continue to deepen inclusion, equal opportunity, and transparency — ensuring that the positive impact sport brings to society is matched by fair and responsible practices throughout the industry. By doing so, sport can fully embody its role as a unifying force: empowering people, strengthening communities, and advancing social progress worldwide.

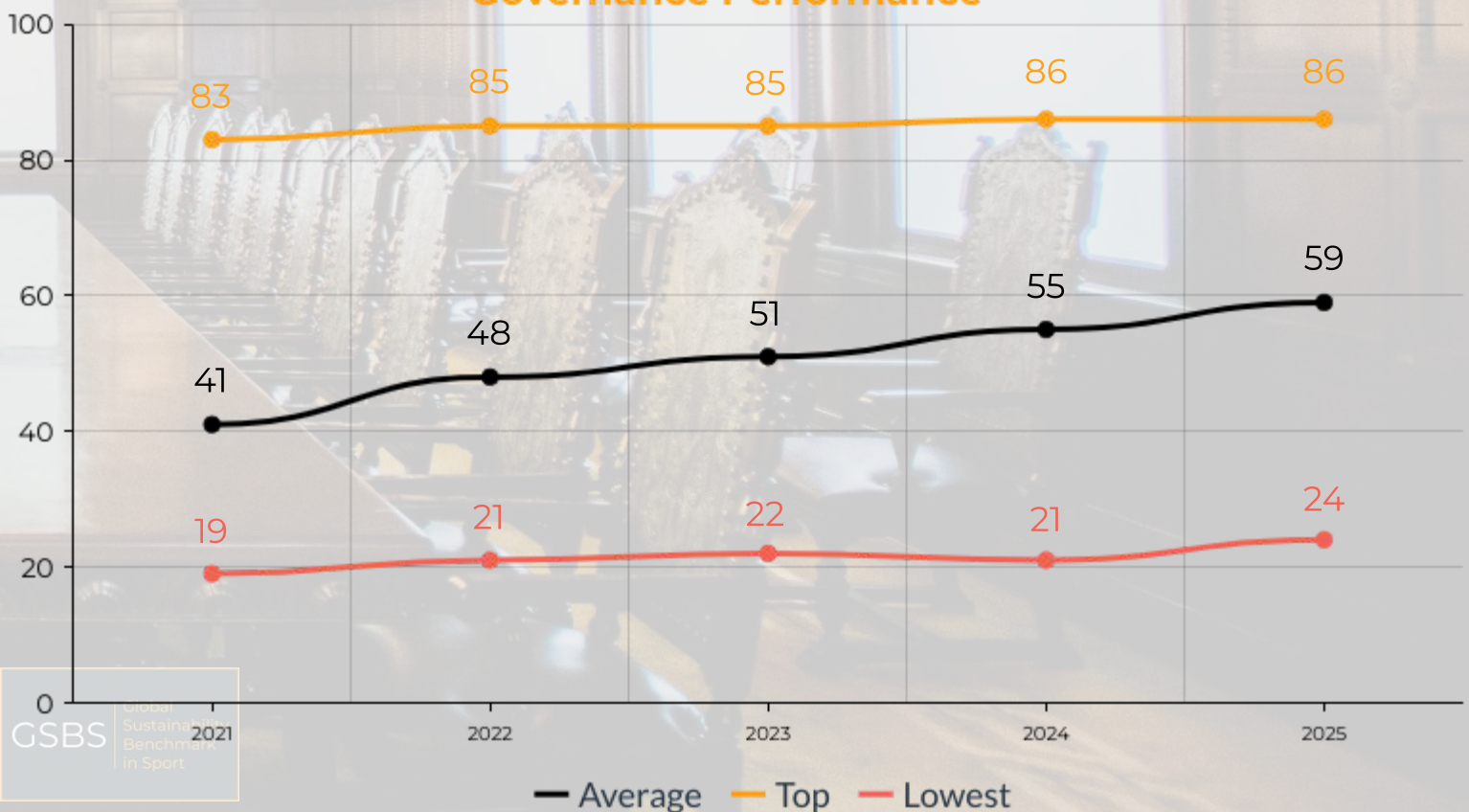
GOVERNANCE

Robust governance is fundamental to ensuring that sports organisations operate responsibly, transparently, and with long-term resilience. GSBS data shows a steady improvement in governance maturity over recent years, with average performance increasing from 41% in 2021 to 59% in 2025. The top performers remain consistently strong, indicating that high standards are both achievable and repeatable across the sector.

This progress reflects growing board-level engagement with sustainability topics, improved ethical compliance measures, and more structured stakeholder interaction. However, governance practices remain uneven. Succession planning, leadership diversity, and independent assurance of sustainability data still lag behind emerging expectations. Furthermore, some organisations continue to underestimate corruption risks and the value of formal accountability mechanisms such as whistleblowing systems.

The sector is therefore at a pivotal stage: foundational structures are in place, and momentum is building, but decisive steps are still needed to ensure that governance becomes consistently strong across all organisations. By prioritising transparency, strengthening oversight, and embedding sustainability in leadership decision-making, sport can reinforce trust and affirm its role as a positive, responsible force in society.

Governance Performance



Board



15% of organisations have a formal board diversity policy in place



23% include a board independence policy within their governance framework

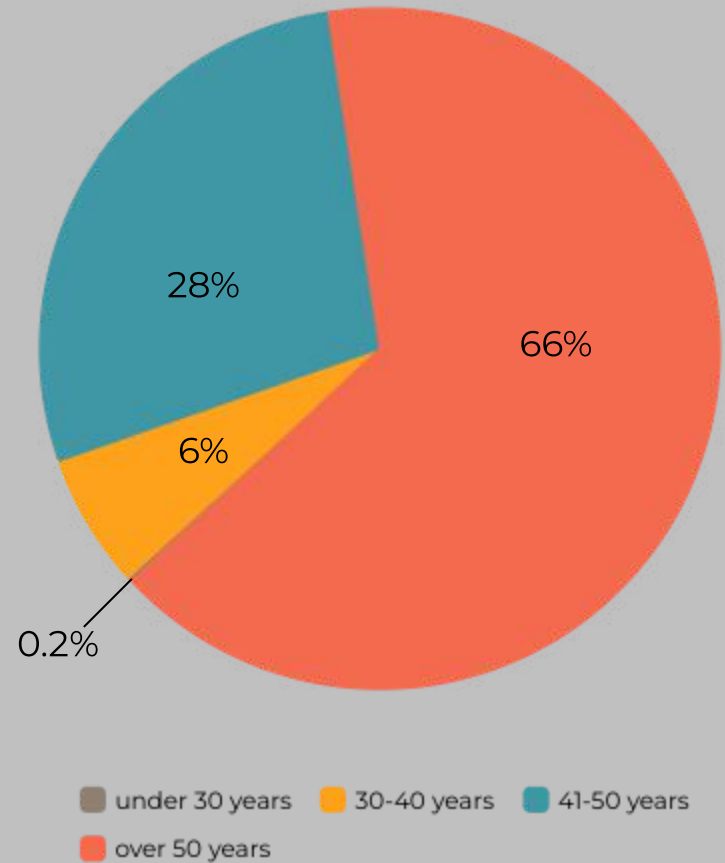


35% define the timing for board succession in advance



33% have an established board succession process to ensure leadership continuity

Average Age Composition of Boards



Women in board positions

Median
&
Lowest

Mean
10%

Highest
67%

0%

100%

Board gender balance shows high variability across organisations, with representation ranging from 0% to 67%.

Business conduct

69%

of organisations identify
functions at risk of bribery
and corruption within
their operations

Bribery and corruption
incidents were reported by
4% of organisations

71%

of organisations have
a whistleblowing system
in place

42%

of organisations
externally assure their
sustainability data

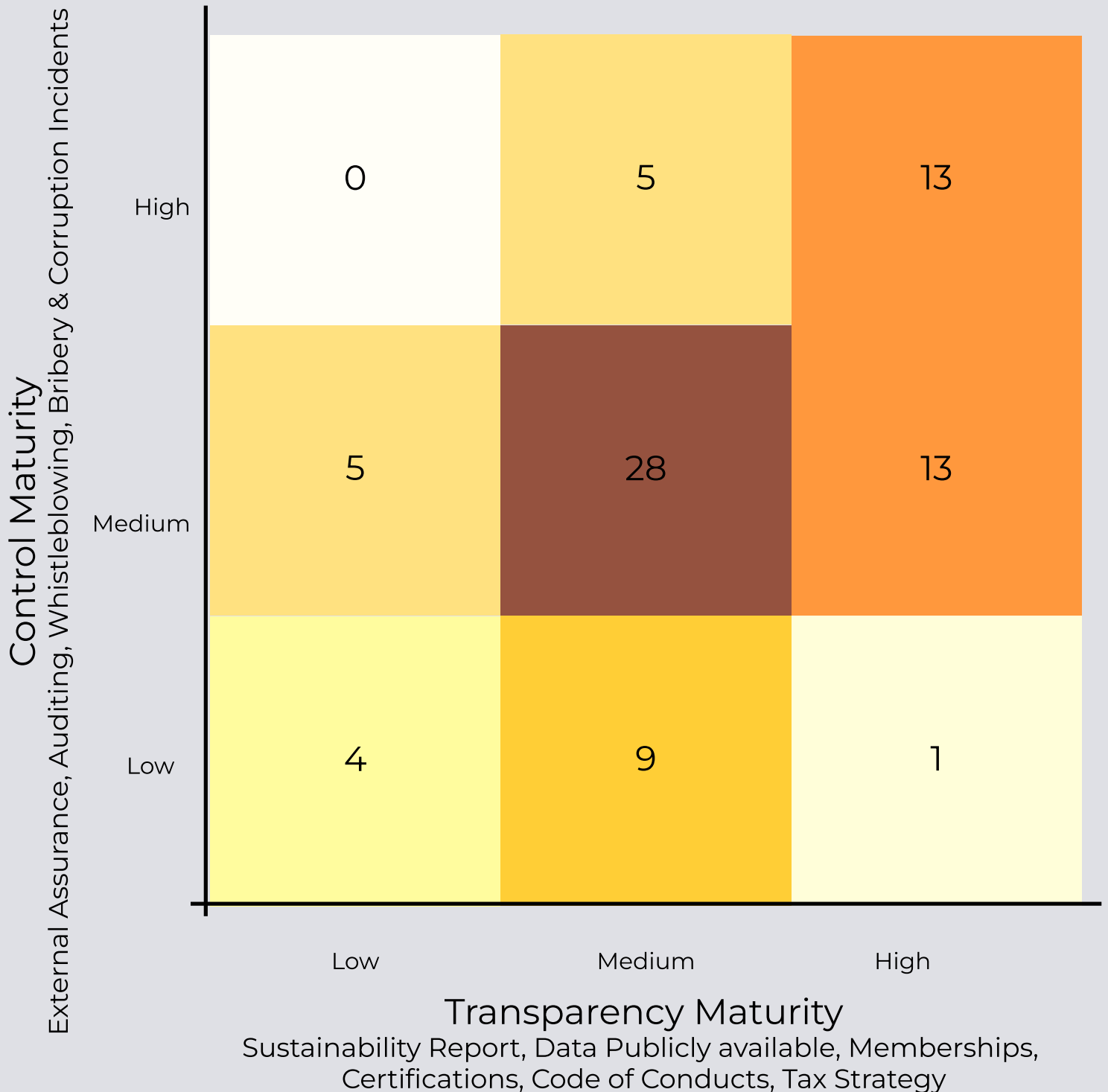
91%

of organisations actively
disclose sustainability-
related performance data

58%

publish a dedicated
sustainability or non-
financial report

Transparency vs Control Maturity



Governance standards in professional sport continue to strengthen year after year. The steady rise in average performance reflects a sector that is becoming more transparent, more accountable, and better equipped to respond to regulatory and societal expectations. Top-performing organisations maintain consistently high standards, while those further behind are gradually closing the gap - a clear indication that good governance is no longer optional, but becoming a shared norm across the industry.



Reporting Standards & Sustainability Commitments



23% of organisations report in alignment with the Global Reporting Initiative (GRI) standards



8% of organisations have committed to the Science Based Targets initiative (SBTi)



8% of organisations report in alignment with the CSRD requirements



24% of organisations are members of the UN Global Compact



95% of organisations are engaged in additional sustainability initiatives or frameworks beyond the major standards listed

41% of organisations participate in the UNFCCC Sports for Climate Action Framework

Certifications



23% of the organisations are ISO certified



12% of organisations operate facilities certified to LEED green building standards, enhancing energy efficiency and environmental performance

33% of organisations hold additional sustainability-related certifications beyond the major recognised standards

A close-up photograph of a person's hands holding several coins and a small white tag that says 'MAKE A CHANGE'.

73% of organisations operate their own charitable foundation or equivalent vehicle to drive social impact initiatives

A photograph showing a large number of brown paper bags, some of which have small tags attached, suggesting a collection of donations or items for a charitable cause.

95% of organisations conduct charitable activities independently of their foundations, supporting communities and social causes through additional programmes and initiatives



Conclusion & Outlook

Strong governance is the foundation of integrity, accountability, and credibility within professional sport. Across this year's GSBS assessment, encouraging progress is evident: governance maturity continues its positive trajectory, supported by increasing transparency, improved business conduct controls, and rising adoption of recognised sustainability reporting practices. The industry is clearly moving beyond compliance to embrace governance as a driver of strategic value and stakeholder trust.

Ethics remains a notable strength. Most organisations operate robust whistleblowing mechanisms, actively identify corruption risks, and conduct business according to defined codes of conduct. Incidents remain rare - an indicator of both ethical vigilance and rising accountability across operations, events, and stakeholder relationships.

Board governance, however, continues to present a mixed picture. While many organisations maintain well-structured leadership bodies, generational diversity remains very limited, with boards still predominantly occupied by older age groups. Elements like independence criteria, succession planning, and diversity frameworks are emerging but not yet widely standardised. Strengthening these dimensions will be crucial to ensuring resilience, continuity, and inclusive decision-making at the highest level.

Transparency in sustainability reporting is steadily improving. A large majority already disclose sustainability-related data, and an increasing number publish full ESG or non-financial reports aligned with international standards and regulatory expectations. External assurance practices and alignment with leading global initiatives - such as UN, climate action or reporting frameworks - are gaining traction, demonstrating the industry's willingness to enhance credibility, comparability, and stakeholder confidence.

Social responsibility structures show further positive momentum. Many organisations operate dedicated foundations and almost all engage in charitable activities or community programmes that go beyond commercial imperatives and sporting success. This underscores the ongoing role of sport as a socially responsible and purpose-driven sector.

Looking ahead, the imperative is clear: Sport's governance systems must evolve as dynamically as its economic and environmental footprint. Advancing board diversity and succession, expanding third-party verification, and embedding climate considerations into risk management will be essential steps. With strong ethical baselines already established, the industry is well-positioned to lead by example — shaping a future where sport not only entertains and inspires, but also governs with fairness, transparency, and integrity at its core.



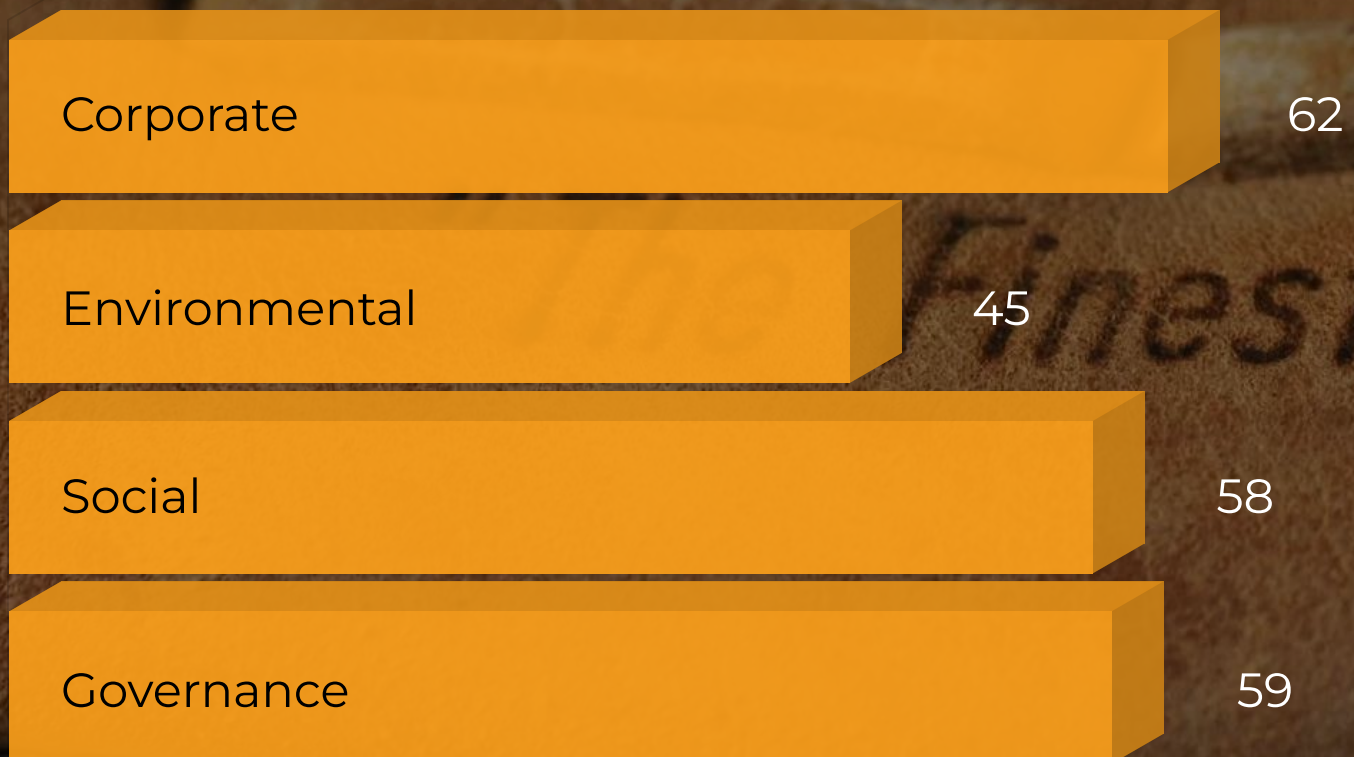
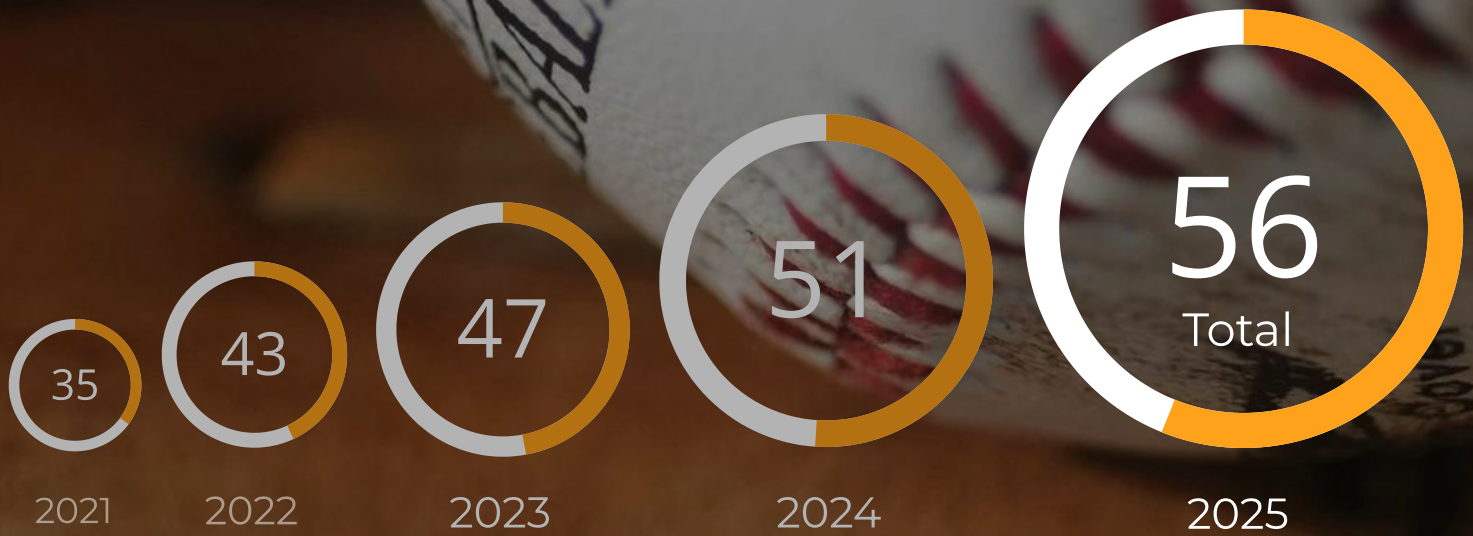
Average
industry results

GSBS Awards

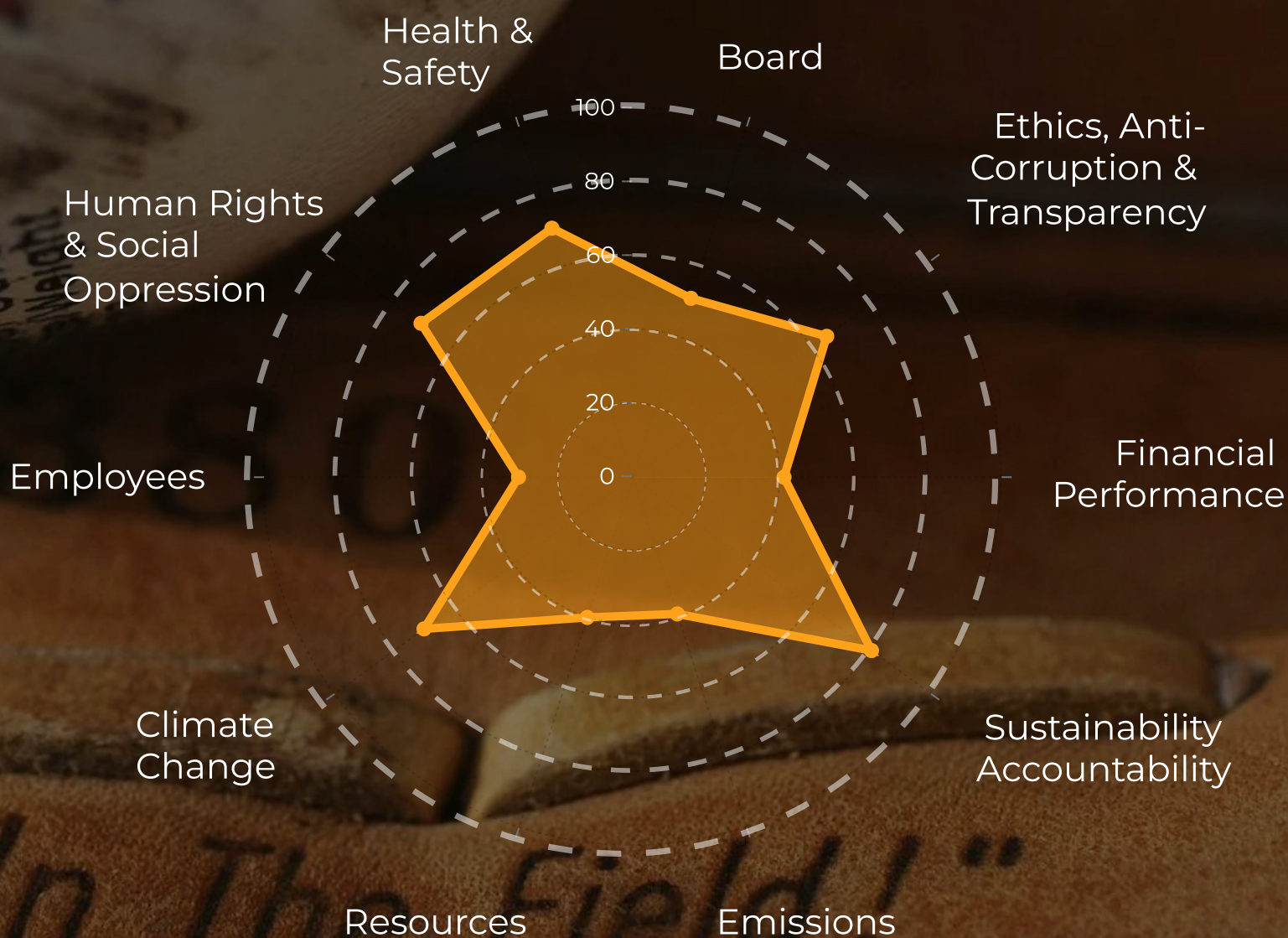
GSBS Ratings



Average Industry Results

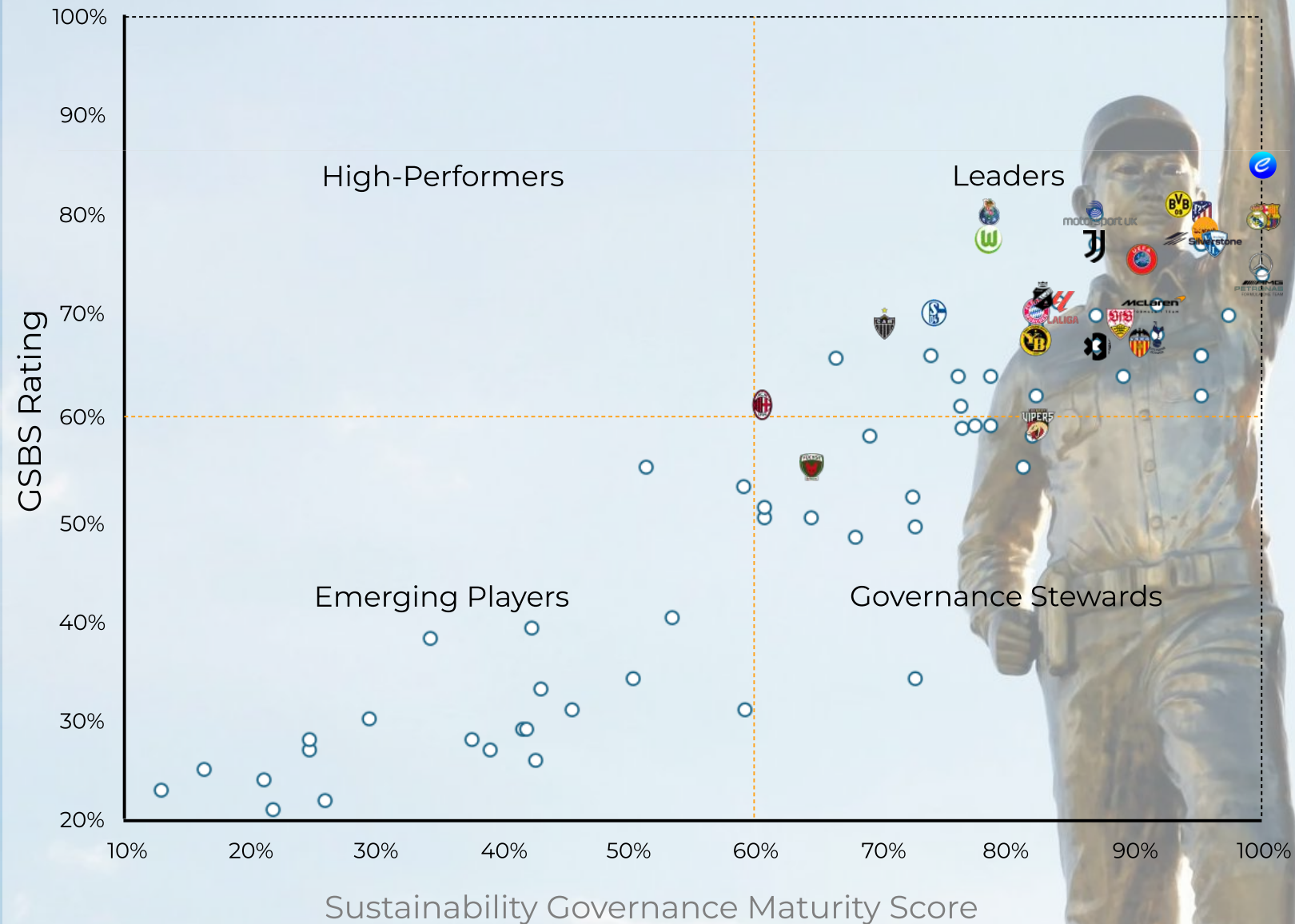


Key performance indicators



Industry Leaders Chart

Sustainability Leadership in Professional Sport: Performance Backed by Proof



This chart illustrates how professional sports organisations are evolving in their sustainability journeys by comparing what they achieve (GSBS Rating) with how well they govern it (Sustainability Governance Maturity Score).

The GSBS Rating reflects the depth and integration of sustainability across leadership, operations, community engagement, environmental action, and ethical conduct. The newly developed Governance Maturity Score captures the structures that ensure sustainability is properly managed and credible - including existence of dedicated expertise, quality of reporting and disclosures, external assurance of data, and integrity safeguards such as whistleblowing protections and anti-corruption controls.

A clear pattern emerges across the sector:

The upper-right quadrant - the Industry Leaders - demonstrates that strong sustainability outcomes are most resilient when supported by solid governance frameworks. These organisations show that established expertise, transparency, and ethical oversight are essential to delivering measurable progress.

In the upper-left quadrant, some organisations achieve high sustainability performance but still rely on less formalised or maturing governance systems. Their results show strong ambition - and highlight where enhanced assurance and accountability could further reinforce credibility.

Conversely, the lower-right quadrant contains organisations with robust governance setups that have not yet fully translated into sustainability outcomes. This group represents significant future potential: they are institutionally prepared and structured for accelerated progress.

The lower-left quadrant reflects organisations earlier in their sustainability journeys. They are now building both governance capabilities and sustainability performance - a natural starting point for newcomers in professionalised sustainability management.

Overall, the distribution demonstrates a meaningful industry shift: Governance maturity and sustainability excellence are increasingly aligned - and organisations that invest in professional structures, expert teams, and transparent accountability are those achieving the strongest sustainability results.

As expectations rise from fans, sponsors, regulators, and society, this alignment will become even more decisive. The future leaders of sport will be those who not only perform, but also prove — through strong governance — that their progress is credible, resilient, and built to last.

GSBS Awards 2025

Best CORPORATE Performance
Borussia Dortmund

Best ENVIRONMENTAL Performance
Formula E

Best SOCIAL Performance
Formula E

Best GOVERNANCE Performance
LaLiga

Best TOTAL Performance
Formula E

Best NEW Organisation
Federation Internationale de
l'Automobile

Best NEW Organisation - Strategy & Policy Performance
Borussia Mönchengladbach

sponsored by



GSBS

Global
Sustainability
Benchmark
in Sport



Individual GSBS Rating

Total Overview	75
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Football ratings	80
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Germany - Top-Tier Football Organisations	83
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Motorsport	84
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American Football & Basketball	85
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GSBS Ratings 2025

	Corporate	Environmental	Social	Governance	Total
Formula E	88%	79% 	88% 	84%	85% 
Borussia Dortmund	92% 	70%	77%	83%	81%
FC Porto	86%	73%	79%	82%	80%
Motorsport UK	89%	69%	80%	82%	80%
Atlético de Madrid	86%	69%	84%	80%	80%
Real Madrid	87%	61%	85%	85%	80%
FC Barcelona	86%	69%	80%	83%	80%
Dorna Sports	84%	63%	83%	81%	78%
Juventus FC	82%	68%	77%	85%	77%
Silverstone	84%	58%	83%	82%	77%
VfL Bochum	85%	69%	69%	85%	77%
VfL Wolfsburg	85%	67%	80%	74%	77%
UEFA	80%	69%	78%	76%	76%
Mercedes-AMG Petronas	89%	66%	68%	72%	74%
LaLiga	82%	35%	82%	86% 	71%
McLaren Racing	79%	61%	67%	77%	71%

	Corporate	Environmental	Social	Governance	Total
FC Schalke 04	69%	66%	67%	75%	70%
Liverpool FC	76%	70%	68%	67%	70%
Manchester City	77%	72%	69%	62%	70%
Nömme Kalju FC	76%	49%	76%	78%	70%
FC Bayern Munich	85%	62%	65%	66%	70%
VfB Stuttgart	70%	62%	75%	71%	70%
Clube Atlético Mineiro	78%	58%	64%	76%	69%
SV Werder Bremen	78%	57%	64%	78%	69%
Tottenham Hotspur	69%	68%	69%	67%	68%
BSC Young Boys	72%	57%	76%	62%	67%
Extreme E	73%	60%	65%	68%	67%
FIA	73%	61%	61%	73%	67%
Valencia CF	72%	52%	73%	70%	67%
Borussia Mönchengladbach	73%	57%	66%	68%	66%
FC St. Pauli	70%	55%	68%	70%	66%
The AELTC	71%	63%	68%	62%	66%
Hamburger SV	70%	52%	67%	74%	66%

	Corporate	Environmental	Social	Governance	Total
Arsenal FC	71%	54%	68%	62%	64%
Formula 1	76%	46%	64%	69%	64%
RB Leipzig	73%	57%	64%	61%	64%
Real Betis Balompié	70%	50%	52%	76%	62%
SailGP	68%	59%	62%	60%	62%
AC Milan	75%	41%	66%	61%	61%
TSG 1899 Hoffenheim	76%	50%	59%	59%	61%
Desert Vipers	68%	57%	59%	50%	59%
FIFA	78%	34%	61%	65%	59%
Forest Green Rovers	66%	57%	53%	60%	59%
Premier League	58%	39%	62%	75%	59%
1. FC Köln	60%	48%	68%	59%	59%
Bayer 04 Leverkusen	55%	51%	65%	62%	58%
FC Augsburg	70%	51%	58%	53%	58%
1. FC Heidenheim	57%	47%	60%	56%	55%
Füchse Berlin	59%	47%	61%	53%	55%
SC Freiburg	67%	38%	52%	61%	55%

	Corporate	Environmental	Social	Governance	Total
Eintracht Frankfurt	68%	38%	55%	51%	53%
Manchester United	52%	38%	59%	60%	52%
Chelsea FC	60%	46%	60%	40%	51%
1. FC Union Berlin	59%	36%	47%	57%	50%
Udinese Calcio	61%	34%	52%	51%	50%
1. FSV Mainz 05	62%	29%	44%	62%	49%
Deutsche Fussball Liga	64%	24%	46%	60%	48%
NBA	39%	30%	49%	43%	40%
Paris Saint-Germain	47%	31%	43%	36%	39%
FC Internazionale Milano	42%	15%	47%	48%	38%
Miami Heat	36%	28%	37%	33%	34%
NHL	46%	25%	31%	35%	34%
NFL	38%	17%	38%	40%	33%
Golden State Warriors	27%	25%	37%	36%	31%
San Antonio Spurs	36%	23%	33%	31%	31%
New York Knicks	28%	16%	31%	43%	30%
Cleveland Cavaliers	35%	22%	30%	28%	29%

	Corporate	Environmental	Social	Governance	Total
Oklahoma City Thunder	31%	15%	38%	31%	29%
New York Yankees	32%	25%	29%	28%	28%
TKO	35%	9%	18%	49%	28%
Boston Celtics	26%	14%	34%	33%	27%
Pittsburgh Steelers	31%	17%	31%	27%	27%
MLB	26%	13%	34%	31%	26%
Los Angeles Lakers	24%	21%	29%	28%	25%
Chicago Bulls	25%	13%	29%	31%	24%
Houston Rockets	25%	12%	27%	28%	23%
Dallas Cowboys	24%	12%	25%	26%	22%
New England Patriots	21%	16%	25%	24%	21%



	Corporate	Environmental	Social	Governance	Total
Borussia Dortmund	92%	70%	77%	83%	81%
FC Porto	86%	73%	79%	82%	80%
Atlético de Madrid	86%	69%	84%	80%	80%
Real Madrid	87%	61%	85%	85%	80%
FC Barcelona	86%	69%	80%	83%	80%
Juventus FC	82%	68%	77%	85%	77%
VfL Bochum	85%	69%	69%	85%	77%
VfL Wolfsburg	85%	67%	80%	74%	77%
UEFA	80%	69%	78%	76%	76%
LaLiga	82%	35%	82%	86%	71%
FC Schalke 04	69%	66%	67%	75%	70%
Liverpool FC	76%	70%	68%	67%	70%
Manchester City	77%	72%	69%	62%	70%
Nõmme Kalju FC	76%	49%	76%	78%	70%
FC Bayern Munich	85%	62%	65%	66%	70%
VfB Stuttgart	70%	62%	75%	71%	70%
Clube Atlético Mineiro	78%	58%	64%	76%	69%

	Corporate	Environmental	Social	Governance	Total
SV Werder Bremen	78%	57%	64%	78%	69%
Tottenham Hotspur	69%	68%	69%	67%	68%
BSC Young Boys	72%	57%	76%	62%	67%
Valencia CF	72%	52%	73%	70%	67%
Borussia Mönchengladbach	73%	57%	66%	68%	66%
FC St. Pauli	70%	55%	68%	70%	66%
Hamburger SV	70%	52%	67%	74%	66%
Arsenal FC	71%	54%	68%	62%	64%
RB Leipzig	73%	57%	64%	61%	64%
Real Betis Balompié	70%	50%	52%	76%	62%
AC Milan	75%	41%	66%	61%	61%
TSG 1899 Hoffenheim	76%	50%	59%	59%	61%
FIFA	78%	34%	61%	65%	59%
Forest Green Rovers	66%	57%	53%	60%	59%
Premier League	58%	39%	62%	75%	59%
1. FC Köln	60%	48%	68%	59%	59%
Bayer 04 Leverkusen	55%	51%	65%	62%	58%

	Corporate	Environmental	Social	Governance	Total
FC Augsburg	70%	51%	58%	53%	58%
1. FC Heidenheim	57%	47%	60%	56%	55%
SC Freiburg	67%	38%	52%	61%	55%
Eintracht Frankfurt	68%	38%	55%	51%	53%
Manchester United	52%	38%	59%	60%	52%
Chelsea FC	60%	46%	60%	40%	51%
1. FC Union Berlin	59%	36%	47%	57%	50%
Udinese Calcio	61%	34%	52%	51%	50%
1. FSV Mainz 05	62%	29%	44%	62%	49%
Deutsche Fussball Liga	64%	24%	46%	60%	48%
Paris Saint-Germain	47%	31%	43%	36%	39%
FC Internazionale Milano	42%	15%	47%	48%	38%

Germany - Top-Tier Football Organisations

83



	Corporate	Environmental	Social	Governance	Total
Borussia Dortmund	92%	70%	77%	83%	81%
VfL Wolfsburg	85%	67%	80%	74%	77%
FC Bayern Munich	85%	62%	65%	66%	70%
VfB Stuttgart	70%	62%	75%	71%	70%
SV Werder Bremen	78%	57%	64%	78%	69%
Borussia Mönchengladbach	73%	57%	66%	68%	66%
FC St. Pauli	70%	55%	68%	70%	66%
Hamburger SV	70%	52%	67%	74%	66%
RB Leipzig	73%	57%	64%	61%	64%
TSG 1899 Hoffenheim	76%	50%	59%	59%	61%
1. FC Köln	60%	48%	68%	59%	59%
Bayer 04 Leverkusen	55%	51%	65%	62%	58%
FC Augsburg	70%	51%	58%	53%	58%
1. FC Heidenheim	57%	47%	60%	56%	55%
SC Freiburg	67%	38%	52%	61%	55%
Eintracht Frankfurt	68%	38%	55%	51%	53%
1. FC Union Berlin	59%	36%	47%	57%	50%
1. FSV Mainz 05	62%	29%	44%	62%	49%

Motorsport

84



Corporate

Environmental

Social

Governance

Total

Formula E

88%

79%

88%

84%

85%

Motorsport UK

89%

69%

80%

82%

80%

Dorna Sports

84%

63%

83%

81%

78%

Silverstone

84%

58%

83%

82%

77%

Mercedes-AMG
Petronas

89%

66%

68%

72%

74%

McLaren Racing

79%

61%

67%

77%

71%

Extreme E

73%

60%

65%

68%

67%

FIA

73%

61%

61%

73%

67%

Formula 1

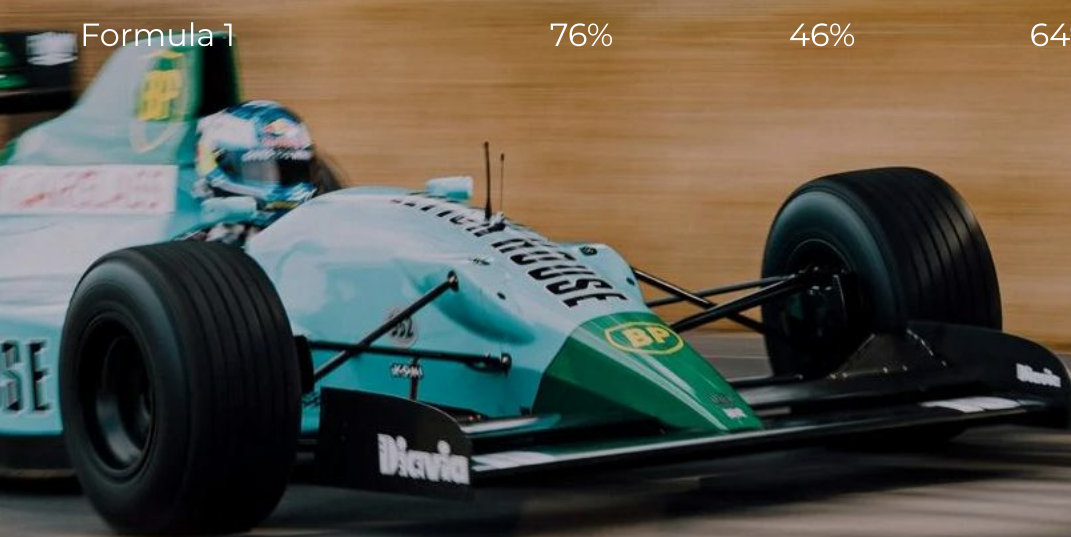
76%

46%

64%

69%

64%



GSBS

Global
Sustainability
Benchmark
in Sport

American Football

85



Corporate

Environmental

Social

Governance

Total

NFL	38%	17%	38%	40%	33%
Pittsburgh Steelers	31%	17%	31%	27%	27%
Dallas Cowboys	24%	12%	25%	26%	22%
New England Patriots	21%	16%	25%	24%	21%

Basketball

Corporate

Environmental

Social

Governance

Total

NBA	39%	30%	49%	43%	40%
Miami Heat	36%	28%	37%	33%	34%
Golden State Warriors	27%	25%	37%	36%	31%
San Antonio Spurs	36%	23%	33%	31%	31%
New York Knicks	28%	16%	31%	43%	30%
Cleveland Cavaliers	35%	22%	30%	28%	29%
Oklahoma City Thunder	31%	15%	38%	31%	29%
Boston Celtics	26%	14%	34%	33%	27%
Los Angeles Lakers	24%	21%	29%	28%	25%
Chicago Bulls	25%	13%	29%	31%	24%
Houston Rockets	25%	12%	27%	28%	23%

Powered by Partnership: From Data Collection to Digital Intelligence

GSBS

Global
Sustainability
Benchmark
in Sport



carbon happy worldTM
SUSTAINABILITY MADE SIMPLE

TWO QUARTERS
BACK TO BACK

Behind every sustainability achievement in professional sport lies unseen effort: gathering and validating data, connecting departments, managing stakeholder expectations, and navigating evolving demands. These are complex tasks - and yet, the progress they enable often remains under-recognised.

GSBS was founded to change that.
To turn effort into accountability.
Progress into recognition.
Data into strategic value.

As the industry advances, we are enhancing the support structures behind our trusted GSBS Rating. In 2026, this will be powered through a strengthened technology collaboration with Carbon Happy World - a digital innovation leader in secure data platforms and AI-driven analytics, whose capabilities help elevate the way sustainability information is captured, managed, and used for real strategic insight.

Together, we are building a more connected ecosystem - where ESG data becomes clearer, more consistent, and far easier to manage.
Where organisations can focus on meaningful action, not administration.

The new AI data platform will enable to:

- assess impact, risks, and opportunities with greater precision
- benchmark performances across the leagues, peers, and others
- improve decision-making through real-time analytics and dashboards
- enhance data reliability and productivity through automation and smarter workflows

Importantly:

- ✓ Access to GSBS data submissions remains free of charge
- ✓ The GSBS Rating remains fully independent and unaffected by platform usage
- ✓ Any additional tools or services are entirely optional - a support, not a requirement

Our objective is to reduce complexity without raising expectations, and provide systems that match the ambition, pace, and resilience of modern sport.

GSBS exists to empower the champions behind the scenes - not by demanding more, but by ensuring the work already being done is recognised, understood, and positioned for success.

The future of sustainability in sport is not simply about meeting standards - it is about succeeding with clarity, credibility, and confidence.

And we are excited to continue that journey together.

GSBS Team



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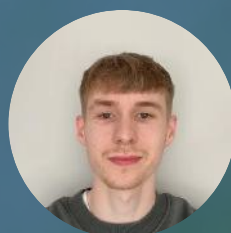
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Report 2025