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WHAT ABOUT SUSTAINABILITY AND SCOPE 3?

TECHNICAL REPORT

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SCOPE

This Technical Report provides an overview of the current status of member PSM organisations on Scope 3 emissions based on a recent survey conducted by the EBU Sustainability Working Group.

KEY WORDS

Scope 3, CCF, CHG, CRSD, ESG, ESRS

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1. SUMMARY

A recent survey conducted by the EBU Sustainability Working Group among Public Service Media (PSM) reveals a strong commitment to sustainability, particularly concerning Scope 3 emissions. While all participants are engaged in sustainability efforts, they are at varying stages of implementation and reporting.

Key Findings

- Sustainability Reporting Status:
 - 25% of organizations engage in sustainability without public reporting.
 - 25% communicate sustainability efforts but lack recognized standards.
 - 25% plan to adopt recognized reporting standards within two years.
 - 25% currently report according to recognized standards.
- Emissions Classification:
 - **Scope 1:** Minimal significance; primarily includes emissions from emergency generators and company vehicles.
 - **Scope 2:** Significant impact; organizations can often reduce emissions by purchasing renewable energy.
 - **Scope 3:** Critical area for improvement, with key influenceable categories including Purchasing, Waste, Business Travel, and Employee Commuting. Measurement challenges exist, particularly in technology-related emissions.

2. BACKGROUND

A company's carbon footprint is also known as its corporate carbon footprint (CCF). The Greenhouse Gas (GHG) Protocol standard system for measuring and managing climate-related emissions focuses on the environmental sustainability aspects of a company's value chain. The GHG Protocol distinguishes between upstream and downstream activities.¹ This distinction makes it possible to measure, analyse and prioritise indirect emissions along the entire value chain. The activities of media companies result in direct emissions (Scope 1), which are released, for example, through the combustion of fossil fuels. In addition, indirect emissions are generated using secondary energy sources (Scope 2), such as electricity consumption. Further indirect emissions (Scope 3) are caused by upstream and downstream business processes. This area also accounts for a large proportion of a media company's total climate-related emissions.

The issue of Scope 3 emissions is becoming increasingly important, particularly with regard to the environmental dimension of sustainability in the context of Environmental Social Governance (ESG) and the increasing regulation by the EU with the Corporate Sustainability Reporting Directive (CSRD) and the European Sustainability Reporting Standards (ESRS).

A non-representative survey among the PSM of the Sustainability for the PSM Working Group shows that all broadcasters are dealing seriously with the topic but are at different

¹ <https://ghgprotocol.org/sites/default/files/2022-12/FAQ.pdf>

stages. The survey was answered by eight EBU Members.²

The issue of Scope 3 emissions is becoming increasingly important, particularly in view of the environmental dimension of sustainability through ESG and increasing regulation by the EU (Corporate Sustainability Reporting Directive (CSRD), European Sustainability Reporting Standards (ESRS)).

2.1. All are doing something. But are at different stages.

The answers to the question: **Does your company have a systematic sustainability reporting system?** were equally ranked:

- We engage in sustainability in some way, but do not yet report on it publicly. (25%)
- We are concerned with sustainability and also communicate this but do not yet report according to a recognized standard. (25%)
- We deal with sustainability and will report according to a recognized standard in the next two years. (25%)
- We deal with sustainability and already report according to a recognized standard. (25%)

The GHG Protocol, the CSRD and the Global Reporting Initiative (GRI) are mentioned most frequently as the **relevant standard or norm for sustainability reporting** now or in the future.

Although there is a majority who agree that sustainability management attempts to **harmonise economic, ecological and social dimensions** without causing mutual conflicts, they are currently also **focusing on environmental goals**.

How are emissions reported? What are the special characteristics of the media industry?

“The GHG Protocol Corporate Standard classifies a company's GHG emissions into three ‘scopes’. Scope 1 emissions are direct emissions from owned or controlled sources. Scope 2 emissions are indirect emissions from the generation of purchased energy. Scope 3 emissions are all indirect emissions (not included in scope 2) that occur in the value chain of the reporting company, including both upstream and downstream emissions.”³

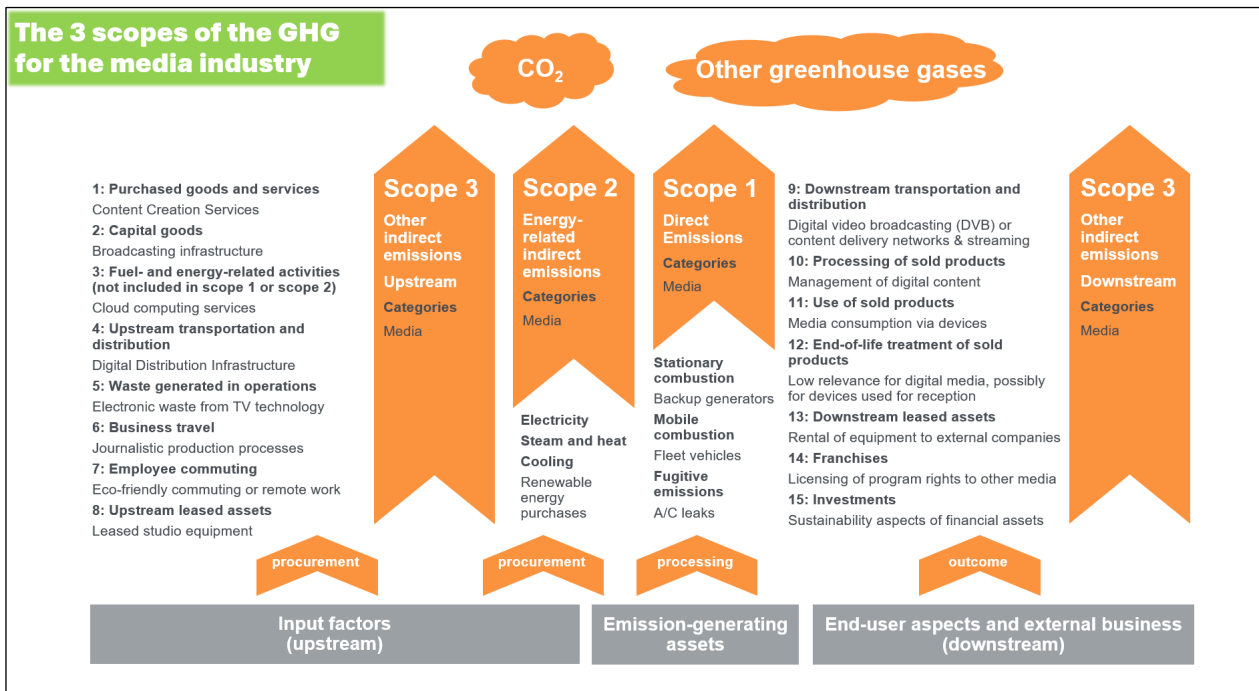
² https://docs.google.com/forms/d/e/1FAIpQLSdYt5pjhh8c2ra6c7NUzrX0i8oYzK7-mNksyn53Y-ae3jiadQ/viewform?usp=sf_link

³ <https://ghgprotocol.org/sites/default/files/2022-12/FAQ.pdf>

2.2. Overview of the GHG system for the media industry

Figure 1

Overview of the GHG scopes for the media industry⁴

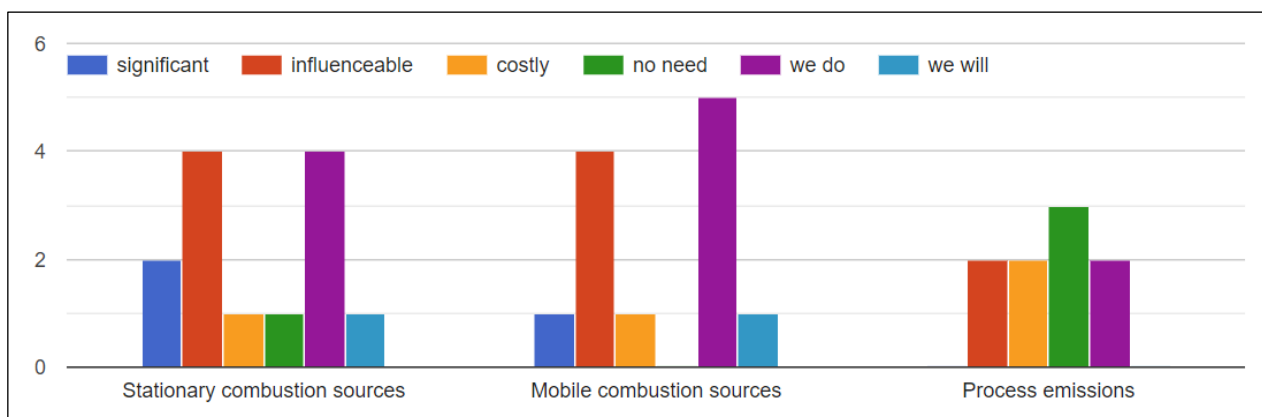


Scope 1 emissions are monitored but are not very significant.

Media organizations with their creation and production of intangible goods and digital content, generally do not generate any significant greenhouse gas emissions according to Scope 1. Sometimes the operation of emergency power generators or the operation of a company-owned fleet of vehicles has an impact here.

Figure 2

Scope 1 emissions



Scope 2 emissions are significant and action is taken in this area.

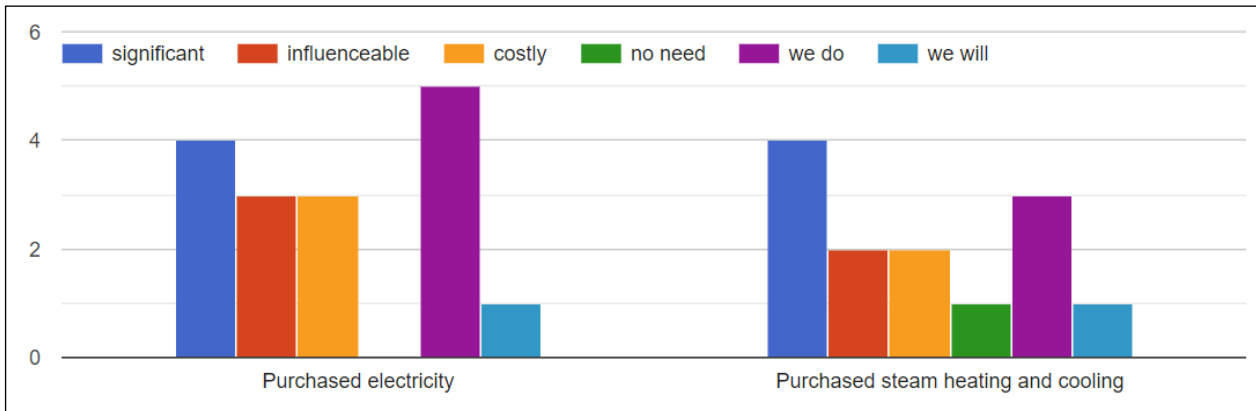
In the Scope 2 area, it is often possible to reduce the corresponding footprint easily and

⁴ Prof. Dr. Jens Müller 2024

without significant additional costs by purchasing energy from renewable sources (green electricity, district heating).

Figure 3

Scope 2 emissions



Scope 3 emissions: Purchasing (1) is a key factor. Distribution (9) must be worked on!

Many of the categories in Scope 3 worked on are influenceable by the organization, such as Purchasing (1), Waste (5), Business Travel (6), and Employee Commuting (7). Most of these factors are not only sustainable but can reduce expenses, business travel for example (6).

Please note that not every Member or office of an organization is placed in a city centre, therefore only some Members can have an influence with certain offices. Generally, city centre offices employees are encouraged to come to work by public transport or bicycle. Those offices that are not in a commutable area cannot influence but can encourage car sharing, park and ride and discuss cleaner commuting with the local authorities.

Getting measurements is more challenging for categories where technology is concerned. Technology based areas are only just starting the journey to try and understand the measurements. Carrying them out is even more of a challenge. In digital streaming for example, many different third parties are part of the chain. In addition, developing technology areas such as the rapid pace of the use of AI is having an impact but as yet, it is unclear how this will affect energy consumption or carbon emissions. This does not mean the issues are not being worked on, but it will take some time.

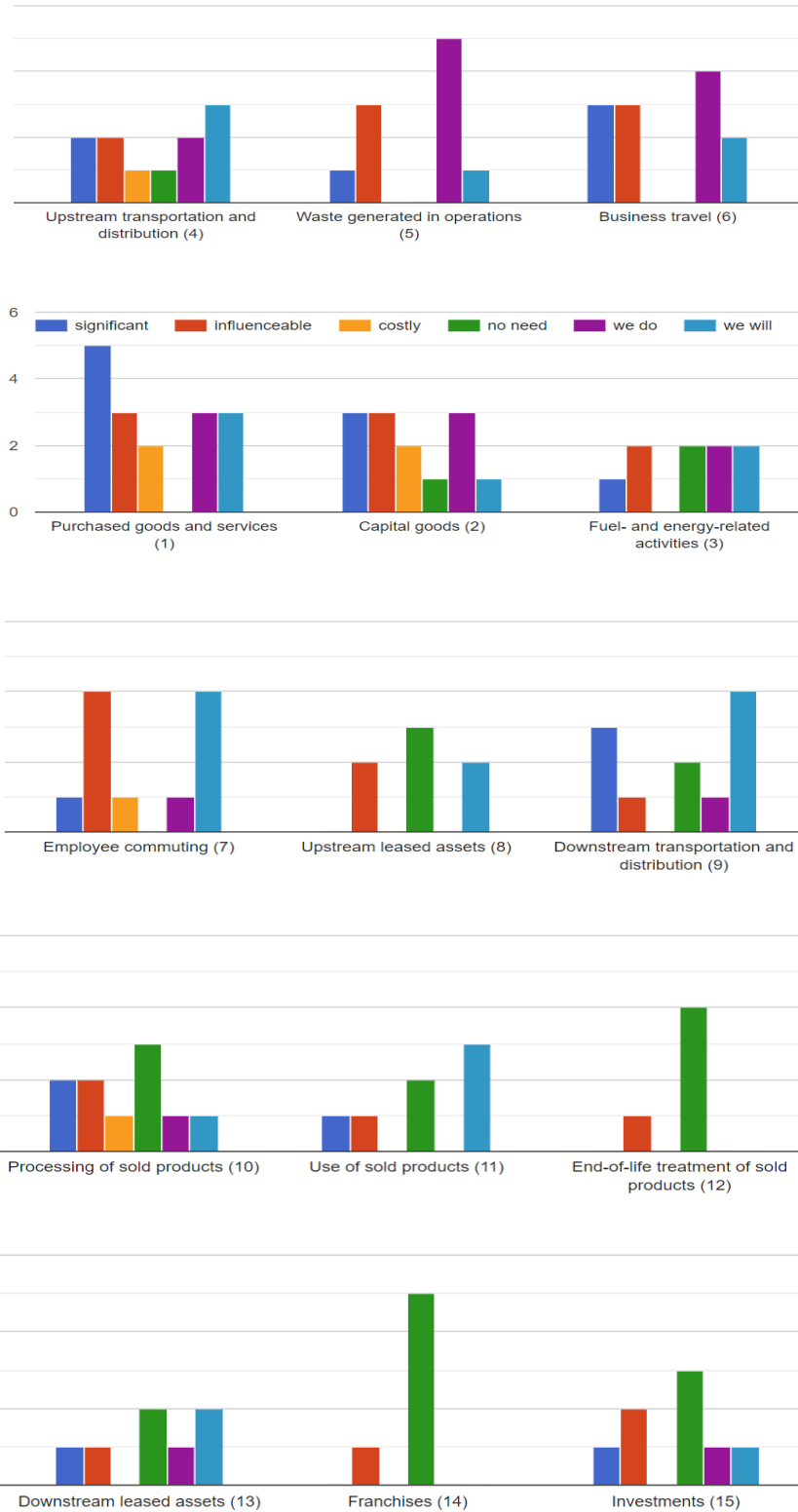
2.3. Communication on progress is more valuable than perfection!

When analysing all 15 Scope 3 categories⁵, it should be noted that progress is often made in the scope of the reported content over time. Anyone just starting climate reporting should not be discouraged by the complexity of the GHG system. The journey is the challenge and each company needs to set its own well-founded priorities (system boundaries) and tells its own individual story of environmental sustainability in the ESG context

⁵ <https://ghgprotocol.org/scope-3-calculation-guidance-2>

Figure 4

Scope 3 categories (footnote 5)



Mutual dialogue, cooperation and consultation are paying off with Scope 3 issues!

3. CONCLUSIONS

Strategic Recommendations

- Focus on Communication: Organizations should prioritize communicating regularly on the progress of emissions and its reduction.
- Set Priorities: All PSM should have independently verified carbon reporting and reduction targets. When reporting it is important to be good enough, rather than perfect.
- Encourage Collaboration: Engaging in mutual dialogue and cooperation will enhance efforts to address Scope 3 emissions effectively.

PSM recognizes the importance of sustainability and are actively working towards improved reporting practices. The journey towards comprehensive climate reporting is ongoing, with an emphasis on collaboration and gradual progress.
