Deloitte.



World Rowing Climate Action Plan

International Olympic Committee (IOC) Climate Accelerator

25 November 2024

Foreword

Important notice

- This Climate Action Plan is prepared exclusively for the internal use of World Rowing (WR) and is not intended to be used or relied upon by others. Developed and supported by Deloitte under arrangement with the International Olympic Committee as part of the Global Climate Accelerator Programme, this plan aims to assist WR in prioritising climate action.
- The Climate Action Plan is based on data and documentation provided by WR, which is assumed to be reliable, accurate, complete, and not misleading. The responsibility for the reliability, accuracy, and completeness of this information rests with WR. Any inaccuracies or omissions may affect the subsequent analysis and findings.
- Data reflected in the Climate Action Plan is collected from various open sources, interviews with WR and key stakeholders, and internal information. Users must consider the applicability of this data for their specific purposes before taking any action based on these results. If the underlying data is incorrect, the results may vary. All open-source data used was believed to be accurate at the time of analysis (September 2024). Users should verify the currency of the presented information before acting upon it.

Table of contents

Overview	4 - 6
Governance	7 0
Roles and responsibilities	7 - 8
Emissions profile	
Emissions profile overview	9 - 14
Large emission deep dives	
Climate actions	
Priority areas	15 - 28
Climate action deep dive	
Next steps	29 - 30
Appendix	
A) Maturity assessment	31 - 39
B) GHG mitigation hierarchy	
Acknowledgements	40 - 41

Summary of climate action plan

Introduction

This CAP was developed between WR's sustainability team and Deloitte. Carbon emission data was analysed, and a carbon footprint assessment was conducted to identify 5 priority areas and 14 climate actions expanding on World Rowing's existing sustainability efforts.

This Climate Action Plan focuses on reducing carbon emissions from the organisation's activities and events. While developing this plan, many actions identified were environmentally and nature-focused, besides those directed at carbon reduction. Accordingly, the WR sustainability team has prioritised carbon abatement actions in this Climate Action Plan, intending to advocate broader sustainability initiatives among event organisers and the WR community.

Progress to date

WR is at a maturity level of 2 in its climate action efforts, meaning the organisation has successfully integrated some form of sustainability into its operations (see Appendix A). WR have implemented programmes and procedures across the organisation and is looking for ways to expand its carbon abatement initiatives.

As a Sports for Climate Action signatory, WR is committed to reducing its carbon footprint per event/activity by 50% by 2030 from a baseline year and achieving climate neutrality by 2040. To support these ambitions, 5 priority areas were identified, as indicated on the right side of the page.



Notes: WR's emissions mostly come from scope 3 emissions, specifically in travel, employee commuting and service purchasing. WR noted that it may be more appropriate to have a quadrennium as a baseline and commit to reductions considering the number of events.

Priority areas			
CAP priority area #1 Empower staff and officials to sustainably travel for business	CAP priority area #2 Develop a sustainable supplier engagement and procurement program		CAP priority area #3 Enhance data quality and governance
CAP priority area # Investigate carbon insetting c	[‡] 4 pportunities	C Assess, enga sustainabi	CAP priority area #5 age, test and implement a new lity model for WR Event OCs

© 2024 Deloitte Touche Tohmatsu Limited . All rights reserved.

Methodology

The Climate Action Plan was developed in collaboration with WR, where a review of external and internal documentation lead to the identification of five priority areas and the recommendation of 14 climate actions

	Informed the	emissions profile	Informed climate actions			
K						
Discovery session	Data collection	Emissions analysis	Strategy sessions	Climate action development		
Conduct a rapid needs assessment to understand WR's climate journey to date and to understand climate maturity	Collect relevant emissions data and documentation from WR	Analyse data to determine emissions levels by scope, identify major sources of emissions, and uncover opportunity areas for emissions reduction	Conduct two 1-hour brainstorming sessions with WR to align on opportunity areas and subsequent climate actions and supporting climate actions	Develop climate actions and supporting activities by establishing timelines for their completion and prioritising them using a prioritisation matrix.		

Climate priority areas

Over the next four years (2025 – 2028 Olympic cycle), WR will consider prioritising sustainable business travel, procurement, data quality and governance, carbon in-setting and a new sustainability model to reduce their carbon abatement in collaboration with OCs

Description

The following priority areas have been assessed using a comprehensive set of factors (refer to page 16). Feasibility for implementation and potential for carbon abatement are critical guiding considerations for WR.

Abatement potential Priority areas Feasibility # Empower staff and officials to sustainably travel for business: Business travel is the highest priority because it has the highest emission percentage among WR's organisational emissions at 58%, making it the most critical target for emission reductions. This LOW HIGH area requires changes in policy, procedures, and employee behaviour, which makes it highly feasible for WR to deliver. Develop a sustainable supplier engagement and procurement programme: Purchased goods and services* is the second-largest contributor to organisational emissions after travel at 36%, presenting a key area for abatement in the next four years. This area has low to medium feasibility due to the time and resources required to implement. However, once the process is initiated, future LOW HIGH supplier engagements could be improved and streamlined for success and efficiency. Enhance data quality and governance: While not a direct carbon abatement activity, enhancing data quality and governance plays Undefined a crucial role in supporting carbon abatement efforts. This involves providing insights, monitoring, and effective management of 3 emissions data. Currently, WR is focused on assisting OCs in collecting event emission data to improve the accuracy of their IOW HIGH reporting. This initiative is considered to have medium feasibility due to the rigorous processes required for data collection, ensuring accuracy, and ongoing monitoring over time. Investigate carbon insetting opportunities: WR recognises the need to expand on its current nature and carbon abatement initiatives. This fourth priority area focuses on exploring and identifying in-setting options. This area will require 1-2 years (refer to LOW HIGH pages 24 and 25 for more information). Assess, engage, test and implement a new sustainability model for WR Event OCs: In preparation for WR's collaboration model Undefined with event organisers, this priority area informs the steps to identify sustainability opportunities at specific events, benchmark best IOW HIGH practices amongst the rowing community, refine the event checklist, and establish consistent engagement methods to deliver sustainability initiatives at events** Notes:

*Purchased goods and services emissions refer to the emission categories 'Product purchases' and 'Services purchases' in Greenly

**The events are delivered by the OCs and accordingly the GHG emissions (for events) need to be measured by each OC. WR can consider tools to help OCs measure the Event footprint

© 2024 Deloitte Touche Tohmatsu Limited . All rights reserved.

Governance

Roles and responsibilities

For the climate actions on pages 20-28, WR have designated specific business unit teams to lead the implementation of the supporting activities, establishing accountability for the delivery of climate actions

Develop a sustainable supplier engagement and procurement programme

Climate actions

Integrating sustainability credentials into supplier-selection criterias and prioritising sustainable supplier partnerships can shift organisational behaviours to sustainable practices, and reduce purchased goods and services emissions

Climate actions	Supporting activities	Time horizon	Responsible business unit	Benefits beyond carbon abatement	'Long burners'	TNo brainers'		
2.1 Prioritise suppliers with strong environmental	2.1.1 Identify reputable environmental certifications and standards, such as EU Ecolabel, green electricity certificates, Science-Based Targets initiative (SBTI), and comprehensive climate action plans	6-12 months	Dev&Sust	 Strengthened supplier 	These introduces should have a medium to long term facus as they nequire significant investment and/or are not currently commercially viable.	These are the signest phorty initiatives and should be continually manitored and measured to ensure successful implementation.		
credentials (e.g., EU Ecolabel, green electricity certificates, SBTi	2.12 Inform existing suppliers about your new prioritisation criteria and the importance of strong environmental credentials	1-2 years	Carparate Services	relationships: Builds long-term partnerships with suppliers who share the same sustainability	relationships: Builds rporate long-term partnerships envices with suppliers who share the remonstrationality	Very	High	
targets, climate action plans)	2.1.3 Explore a digital supplier portal to manage supplier credentials and sustainability performance to better track procurement emissions	2-3 years	Carparate Services	 Values and goals Enhanced credibility and trust: Builds credibility 	22 ²¹	-		
2.2 Refine the Planning section of the event checklist to include	2.2.1 Integrate key principles and standards for sustainable procurement for manufactured goods into the existing checklist and relevant procurement policies and procedures	1-2 years	Carparate Services	with stakeholders, organisation values and prioritises sustainable practices Innovation and	Very Hig			
a supplier section focused on building long-term relationships with	2.2.2 Establish and continuously refine sustainability guidelines and expectations for sustainable procurement practices in supplier documentation (e.g., event checkist)	1-2 years	Carparate Services Dev&Sast	 Innovation and Improvement: Fosters continuous improvement and innovation in supply chain practices as 	Improvement: Fosters continuous improvement and innovation in supply chain practices as	avate Improvement: Fosters sices continuous improvement and innovation in supply chain practices as	о ,	,
suppliers that provide sustainable	2.2.3 Create a clauses in the procurement contract, requiring the provision of emission intensity of purchased good/service from suppliers	2-3 years	Corporate Services	suppliers strive to meet sustainable procurement standards	Very Reassess for maturity' These initiatives should be paused	'Quick wins' These initiatives significantly		
manufactured goods and services	2.2.4 Develop programmes to recognise and reward suppliers that demonstrate outstanding sustainable procurement practices.	2-3 years	Carparate Services Dev&Sast	te r st	and continually monitored to understand if the market or technological advances will positively change impact or ease of execution.	contribute to behavioural change within the organisation and combined can provide a measurable impact.		

© 2024 Deloitte Touche Tohmetsu Limited - All rights neurved.

World Rowing– Climate Action Plan Strategy Session | 22

1 2 1 4 1

Steps to take when assigning roles and responsibility

Identify the targets and KPIs necessary for monitoring and managing climate actions.

2 Determine the resources required to deliver the supporting actions (e.g., software, surveys, regular cadences, people).

3 Assess other WR teams or community members (e.g., organising committees) who can potentially support the climate actions.

Establish governance structures (e.g., regular meetings with the team responsible for the climate action) and assign specific owners (individuals and teams) for detailed action delivery.

Emission profile

Approach to analysing the emissions profile

A review of WR's emission data was conducted to analyse Scope 1, 2, and 3 categories, to identify significant contributors and informed targeted climate actions for carbon abatement



this in detail in the section titled 'Climate Actions'

Overview of emissions profile

To achieve emissions reductions, World Rowing will need to focus efforts on both travel and procurement. To meet 2030 targets, Collaboration with the broader supply chain and event organisers will be essential.



© 2024 Deloitte Touche Tohmatsu Limited . All rights reserved.

How to read the dashboard

Pages 13 and 14 provides an analysis of current emissions data, review existing climate actions, and suggest preliminary climate actions before a deep-dive into supporting actions in the subsequent section



Business travel and staff commute

In 2023, flights and accommodation accounted for 92% of the organisation's travel and commute emissions, highlighting the need for sustainable business travel practices supporting by guidelines to reduce travel emissions



Notes

- Suggested 'Measure' actions will be consolidated in priority area #3
- 2. Theoretical estimation. This is by no means an accurate figure and will vary depending on the activity and the scale of implementation – See Appendix B
- 3. WR noted that they do not account for all the Greenly recommended actions as their committed climate actions. WR highlighted the intention to draft, approve and adopt a Climate Action Plan further to data analysis for both 2022 and 2023, for implementation from 2025-2028 (Los Angeles Olympic cycle)
- 4. Abatement potential is defined as an estimated carbon reduction potential of the suggested climate actions in proportion to WR's total emissions
- Measuring and monitoring provide insights that lead to carbon abatement activities rather than directly reducing carbon emissions, therefore the value is unknown
 2024 Deloitte Touche Tohmatsu Limited . All rights reserved.

Type of Climate Actions	Measure¹ Monitor an activity	Avoid (~60%²) Reduce the need for an activity	Improve (~30% ²) Make the activity more efficient
Existing WR action in Greenly ³		 Replace part of your business travel with video conferencing Reduce the number of people travelling on the same mission 	 Favor flights in economy Favor direct flights Favor the train for regional or national travel of employees
Suggested Climate Actions	 Develop a system for tracking and quantifying sustainable travel behaviours Measure and compare the sustainable practices of choice travel companies (e.g. accommodation, airlines) 	 Encourage and promote localised training and workshop events Coordinate travel schedules when multiple staff members are required to travel various locations Facilitate more hybrid and online events to reduce the need for commute and business travel Set a carbon budget for staff or teams to increase awareness of their carbon footprint 	 Compile a list of preference travel partners that offer sustainable options Provide a public transport rebate program to incentives the use of low-carbon travel alternatives
Abatement Potential ⁴	Undefined ⁵	Medium	Medium

Purchased goods and services

Supplier emissions and procurement from purchasing goods & services contributed to 6 of the top 10 emission categories, indicating an opportunity to implement green procurement procedures

Service and product purchase emissions



Source: WR, 2023 season, data as of Nov 2024. *Note:* 'Other' - summation of 'service and produce purchases' categories less than 10%.

Notes

- Suggested 'Measure' actions will be consolidated in priority area #3
- 2. Theoretical estimation. This is by no means an accurate figure and will vary depending on the activity and the scale of implementation – See Appendix B
- 3. WR noted that they do not account for all the Greenly recommended actions as their committed climate actions. WR highlighted the intention to draft, approve and adopt a Climate Action Plan further to data analysis for both 2022 and 2023, for implementation from 2025-2028 (Los Angeles Olympic cycle)
- 4. Abatement potential is defined as an estimated carbon reduction potential of the suggested climate actions in proportion to WR's total emissions
- 5. Measuring and monitoring provide insights that lead to carbon abatement activities rather than directly reducing carbon emissions, therefore the value is unknown

Type of Climate Actions	Measure¹ Monitor an activity	Avoid (~60%²) Reduce the need for an activity	Improve (~30%²) Make the activity more efficient	Shift (Up to ~100% ²) Change to renewable or low- carbon energy
Existing WR action in Greenly ³	Use supplier-specific emission factors to increase scope 3 emissions estimations	 Optimise use of materials & reduce offcuts Make employees aware of the impact of over- consumption of clothing Encourage the reuse of parts when repairing machines Buy recycled materials Set up a system for recovering and reusing used work equipment 	 Implement carbon impact conditions in your product purchase policy Take emissions into account when building your marketing mix Choose packaging made from recycled raw materials 	
Suggested Climate Actions	 Create a database of sustainably-certified suppliers Calculate emission intensity of suppliers Audit suppliers to identify those meeting criteria and highlight gaps Engage suppliers to set targets and increase climate ambition 	 Assess if all current suppliers are essential for operations Identify opportunities for bulk purchases to consolidate transportation 	 Choose logistics companies using electric or low-carbon vehicles powered by renewable energy 	• Opt for local suppliers to minimise transportation emissions
Abatement Potential ⁴	Undefined ⁵	High	High	High

© 2024 Deloitte Touche Tohmatsu Limited . All rights reserved.

Climate actions

Priority areas and climate action overview

Five priority areas have been identified, along with 14 climate actions, to address business travel, procurement, data quality and governance, carbon in-setting, and the development of a model for delivering sustainability-driven events with OCs

CAP priority area #1 Empower staff and officials to sustainably travel for business	CAP priority area #4 Investigate carbon insetting opportunities
1.1 Implement a travel management system that prioritises sustainability, providing detailed eco-friendly travel itineraries	4.1 Define an insetting strategy towards net zero in 2040 (induding budget, resourcing and timelines)
1.2 Create a centralised Officials system where location data is used to minimise air travel	4.2 Partner with other sports federations to explore strategic inset initiatives
	4.3 Stay updated on advances in carbon inset projects
CAP priority area #2 Develop a sustainable supplier engagement and procurement programme	CAP priority area #5 Assess, engage, test and implement a new sustainability model for WR Event OCs
2.1 Prioritise suppliers with strong environmental credentials (e.g., EU Ecolabel, green electricity certificates, SBTi targets, climate action plans)	5.1 Conduct a Sustainability Assessment to understand the opportunities and goals of the OCs (e.g., spectator behaviours, energy efficiency)
2.2 Promote relationships with suppliers that practice sustainable procurement of manufactured goods	5.2 Identify best practices and benchmarks for the identified opportunities to design and deliver sustainability initiatives
CAP priority area #3 Enhance data quality and governance	5.3 Continuously review the event checklist, adding common sustainability gaps identified overtime, to raise the baseline sustainability standards at events globally
3.1 Enhance data processes in collaboration with leading IFs to develop emission calculation best-practices	5.4 Organising consistent communication methods and relations with OCs to monitor sustainability efforts
3.2 Increase visibility of data and celebrate wins by establishing an annual sustainability and data governance report to increase sustainability and climate awareness in the rowing community	
3.3 Collaborate with suppliers on data quality improvement initiatives [Refer to Appendix C for more details]	



Note: ¹Defined by feasibility cost and/or implementation difficulty. ²Defined by potential abatement potential relative to WR's emission profile and opportunities to create broader value and meet stakeholder expectations

Potentially high cost of implementation and requires further feasibility evaluation

© 2024 Deloitte Touche Tohmatsu Limited . All rights reserved.

Approach to developing climate actions

Two strategy sessions were held between Deloitte and WR to shortlist the priority areas and develop climate actions for each of the areas



first strategy session, which identified key

The second strategy session involved a deep dive into the agreed priority areas, where climate actions and supporting activities were presented to WR and discussed to shortlist the most impactful and feasible options in accordance with the GHG mitigation hierarchy [see Appendix B].

Based on the outputs from the strategy sessions, strategic climate priority areas were finalised and plotted on a prioritisation

How to read each climate action

Pages 20-28 outline climate actions, supporting actions, a time horizon, and a priority matrix for implementation



Climate action deep dive

Empower staff and officials to sustainably travel for business (1/2)

Enhancing sustainable travel planning procedures, promoting eco-friendly accommodation, and encouraging a decentralised system for officials can reduce flight travel activity and distances, thus minimising travel emissions

Climate actions	Supporting activities	Time horizon	Responsible business unit	Benefits beyond carbon abatement	'Long burners' These initiatives should have a medium to long term focus as they	'No brainers' These are the highest priority initiatives and should be continually				
	1.1.1 Create a travel management procedure to guide employees to select the most sustainable travel options	1-2 years	Corporate Serv	 Conscious of carbon footprint: By tracking activities, staff will become more conscious of their environmental impact Data collection and analysis: Enables the collection of valuable data on travel patterns and preferences to improve sustainable travel initiatives Increased adoption of sustainable practices: Incentivises staff to choose sustainable travel options by offering financial rewards or discounts 	require significant investment and/or are not currently commercially viable.	monitored and measured to ensure successful implementation.				
	1.1.2 Devise a carbon budget for various staff or teams to provide insight into travel activities and travel reduction opportunities	3-4 years	Corporate Serv		activities, staff will become more conscious of their environmental	lmp Very	oact High			
1.1 Implement a travel management procedure that prioritises sustainability, providing detailed eco-friendly travel itineraries	1.1.3 Evaluate supporting partnerships and potential travel agencies to help accelerate the identification of sustainable travel options	1-2 years	Corporate Serv		Data collection and analysis: Enables the collection of valuable data on travel patterns and preferences to		1.1 Ver			
	1.1.4 Integrate the procedure with existing travel policies and using organisation wide communications to promote the new system	1-2 years	Corporate Serv		 improve sustainable travel initiatives Increased adoption of sustainable practices: Incentivises staff to choose sustainable travel options by offering financial rewards or discounts 	 improve sustainable travel initiatives Increased adoption of sustainable practices: Incentivises staff to choose sustainable travel options by offering financial rewards or discounts 	 improve sustainable travel initiatives Increased adoption of sustainable practices: Incentivises staff to 	improve sustainable travel initiatives Increased adoption of sustainable practices: Incentivises staff to	Cost of ex Very F	
	1.1.5 Provide sustainability training for staff on methods to be more sustainable, including how to optimise use of sustainable travel management systems	1-2 years	Corporate Serv Dev & Sust				Very	Low		
	-				_ 'Reassess for maturity' These initiatives should be paused and continually monitored to	'Quick wins' These initiatives significantly contribute to behavioural chanae				

These initiatives significantly contribute to behavioural change within the organisation and combined can provide a measurable impact.

understand if the market or

technological advances will positively

change impact or ease of execution.

Empower staff and officials to sustainably travel for business (2/2)

Enhancing sustainable travel planning procedures, promoting eco-friendly accommodation, and encouraging a decentralised system for officials can reduce flight travel activity and distances, thus minimising travel emissions



World Rowing-Climate Action Plan Strategy Session 21

Develop a sustainable supplier engagement and procurement programme

Integrating sustainability credentials into supplier-selection criterias and prioritising sustainable supplier partnerships can shift organisational behaviours to sustainable practices, and reduce purchased goods and services emissions

Climate actions	Supporting activities	Time horizon	Responsible business unit	Benefits beyond carbon abatement	'Long burners'	'No brainers'		
2.1 Prioritise suppliers with strong environ mental	2.1.1 Identify reputable environmental certifications and standards, such as EU Ecolabel, green electricity certificates, Science-Based Targets initiative (SBTi), and comprehensive climate action plans	6-12 months	Dev&Sust	 Strengthened supplier 	These initiatives should have a medium to long term focus as they require significant investment and/or are not currently commercially viable.	These are the highest priority initiatives and should be continually monitored and measured to ensure successful implementation.		
credentials (e.g., EU Ecolabel, green electricity certificates_SBTi	2.1.2 Inform existing suppliers about your new prioritisation criteria and the importance of strong environmental credentials	1-2 years	Corporate Services	 relationships: Builds long-term partnerships with suppliers who share the same sustainability 	Very	High		
targets, climate action plans)	2.1.3 Explore a digital supplier portal to manage supplier credentials and sustainability performance to better track procurement emissions	2-3 years	Corporate Services	 values and goals Enhanced credibility and trust: Builds credibility 	2.2 2.1	<		
2.2 Refine the Planning section of the event	2.2.1 Integrate key principles and standards for sustainable procurement for manufactured goods into the existing checklist and relevant procurement policies and procedures	1-2 years	Corporate Services	with stakeholders, organisation values and prioritises sustainable practices	very Hig	► Low		
a supplier section focused on building long-term relationships with	2.2.2 Establish and continuously refine sustainability guidelines and expectations for sustainable procurement practices in supplier documentation (e.g., event checklist)	1-2 years	Corporate Services Dev&Sust	Improvement: Fosters continuous improvement and innovation in supply chain practices as suppliers strive to meet sustainable procurement standards	Improvement: Fosters continuous improvement and innovation in supply chain practices as	Improvement: Fosters continuous improvement and innovation in supply chain practices as	Ŭ	•
suppliers that provide sustainable manufactured goods and services	2.2.3 Create a clauses in the procurement contract, requiring the provision of emission intensity of purchased good/service from suppliers	2-3 years	Corporate Services		Very 'Reassess for maturity' These initiatives should be paused	LOW 'Quick wins' These initiatives significantly		
	2.2.4 Develop programmes to recognise and reward suppliers that demonstrate outstanding sustainable procurement practices.	2-3 years	Corporate Services Dev&Sust		and continually monitored to understand if the market or technological advances will positively change impact or ease of execution.	contribute to behavioural change within the organisation and combined can provide a measurable impact.		

Enhance data quality and governance (1/2)

Collaborating with leading IFs and suppliers to improve data quality will enable insight-driven decisions, better monitoring of WR's emissions, and enhance climate awareness and communication within the rowing community

Climate actions	Supporting activities	Time horizon	Responsible business unit	Benefits beyond carbon abatement	'Long burners'	'No brainers'
	3.1.1 Collaborate with the IOC and/or an organisation in uplifting data collection processes for emissions profiling at the organisational and event level	1-2 years	Corporate Services Dev&Sust		These initiatives should have a medium to long term focus as they require significant investment and/or are not currently commercially viable.	These are the highest priority initiatives and should be continually monitored and measured to ensure successful implementation.
3.1 Enhance data processes in	3.1.2 Identify gaps and areas of improvement in existing data processes	1-2 years	Corporate Services	 Consistency and accuracy in reporting: 	lmp Verv	act High
collaboration with leading IFs to develop emission calculation best- practices* 3.2 Increase visibility of data and celebrate wins by establishing an annual sustainability and	3.1.3 Create a methodology for the calculation of events emissions	1-2 years	Corporate Services Dev&Sust	 Standardises emission calculation practices, leading to consistent and comparable data Enhanced decision- making: Provides accurate data that supports better- informed sustainability decisions Stakeholder engagement and recognition: Engages stakeholders by showcasing the organization's 	Standardises emission calculation practices, eading to consistent	i igri
	3.1.4 Create a policy for event organisers when providing emissions data to an IF	2-3 years	Events Dev&Sust		ution L	<
	3.1.5 Train relevant staff and event organisers in new data processes and procedures	2-3 years	Corporate Services Dev&Sust		Very Hig	3.1
	3.2.1 Consider the required budget, resources and buy-in from senior stakeholders to kick-off the initiative	1-2 years	Corporate Services Dev&Sust		Cost	3.2
	3.2.2 Compile and analyse data on sustainability and data governance performance	1-2 years	Corporate Services Dev&Sust		Very	Low
data governance	3.2.3 Develop a standardised report format	1-2 years	Dev&Sust	sustainability commitments	'Reassess for maturity'	'Quick wins'
sustainability and climate awareness in the rowing community*	3.2.4 Identify key achievements and areas of improvement	1-2 years	Dev&Sust	-	and continually monitored to understand if the market or	contribute to behavioural change within the organisation and
	3.2.5 Share the report publicly through various channels (website, social media, newsletters)	Ongoing	Dev&Sust		change impact or ease of execution.	combinea can proviae a measurable impact.

Note: *this climate action is reliant on an external service provider for support and may require external funding. © 2024 Deloitte Touche Tohmatsu Limited . All rights reserved.



Enhance data quality and governance (2/2)

Collaborating with leading IFs and suppliers to improve data quality will enable insights -driven decisions, better monitoring of WR's emissions, and enhance climate awareness and communication within the rowing community

Climate actions	Supporting activities	Time horizon	Responsible business unit	Benefits beyond carbon abatement	'Long burners' These initiatives should have a medium to lona term focus as thev	'No brainers' These are the highest priority initiatives and should be continually
	3.3.1 Engage with new and existing suppliers to collect additional datapoints that can improve insights and carbon footprint estimations	1-2 years	Corporate Services Dev&Sust	• Enhanced collaboration: Fosters collaboration and knowledge sharing among rowing	require significant investment and/or are not currently commercially viable.	monitored and measured to ensure successful implementation.
3.3 Collaborate with suppliers on data quality	3.3.2 Create a methodology to discuss data collection methods and data requests when engaging with new and existing suppliers	1-2 years	Corporate Services Dev&Sust	 associations Broader insights and resource efficiency: Provides broader insights and 	Very	High
improvement initiatives [Refer to Appendix C for more details]	3.3.3 Develop a joint data quality improvement plan to continuously improve data transparency between WR and the supplier	2-3 years	Corporate Services Dev&Sust	 benchmarks for sustainability efforts Enhanced supply chain transparency: Increases transparency, allowing for better monitoring and management of impacts 	benchmarks for sustainability efforts Enhanced supply chain transparency: Increases transparency allowing	3.1
	3.3.4 Conduct regular sessions with suppliers to ensure best data practices are maintained	Ongoing	Corporate Services Dev&Sust		for better monitoring and management of impacts	for better monitoring and management of impacts
			Devæsusi	·		

Very Low

'Reassess for maturity' These initiatives should be paused and continually monitored to understand if the market or technological advances will positively change impact or ease of execution.

'Quick wins'

These initiatives significantly contribute to behavioural change within the organisation and combined can provide a measurable impact.

Climate Action 3.1 and 3.2 are covered on the previous page.

Investigate carbon insetting opportunities (1/2)

An insetting strategy could help WR promote long-term sport and sustainability awareness through regular identification of carbon abatement actions, collaborative efforts, and community engagement with the rowing community

Supporting activities	Time horizon	Responsible business unit	Benefits beyond carbon abatement	'Long burners' These initiatives should have a medium to lona term focus as they	'No brainers' These are the highest priority initiatives and should be continually	
 4.1.1 Evaluate and consider participating in current/new insetting projects relevant for World Rowing and WWF within the Healthy Waters Alliance Project and for the context of rowing as a sport, including for instance: Regeneration of marine ecosystem projects Seagrass restauration projects Mangrove reforestation initiatives Marine debris and plastic removal campaigns Artificial reef creation to enhance biodiversity Support sustainable rowing equipment practices and manufacturing, and Reimbursement program to cover cost premiums of environmental alternatives 	6-12 months	Dev&Sust	 Strategic direction: Offers a well-defined action plan with specific targets, timelines, and responsibilities, ensuring organised and efficient implementation Stakeholder management: Fosters collaboration and engagement with stakeholders, including local communities, environmental organisations, and other sports federations Co-benefits: Recognises and evaluates additional environmental benefits, such as improved biodiversity and water 	High fication to tong term focus us they require significant investment and/or are not currently commercially viable. Imp Very 4.1	monitored and measured to ensure successful implementation.	
4.1.2 Outline an action plan to guide insetting strategy, including organisational goals, specific targets, timelines, responsibilities	6-12 months	Dev& Sust		Cost of Ver	WC	
4.1.3 Analyse the financial cost of implementing the insetting strategy and budget for both short- and long-term investments	1-2 years	Dev& Sust		organisations, and other sports federations Co-benefits : Recognises		4.3
4.1.4 Assess the co-benefits beyond carbon and evaluate how the insetting project contributes to biodiversity and water conservation	1-2 years	Dev& Sust		Very 'Reassess for maturity' These initiatives should be paused	LOW 'Quick wins' These initiatives significantly	
4.1.5 Identify a partnership model to engage with organisations (e.g., Healthy Waters alliance with World Wildlife Fund) and other IFs to deliver inset opportunities	lentify a partnership model to engage with sations (e.g., Healthy Waters alliance with World e Fund) and other IFs to deliver inset tunities	conservation	understand if the market or technological advances will positively change impact or ease of execution.	within the organisation and combined can provide a measurable impact.		
	 Supporting activities 4.1.1 Evaluate and consider participating in current/new insetting projects relevant for World Rowing and WWF within the Healthy Waters Alliance Project and for the context of rowing as a sport, including for instance: Regeneration of marine ecosystem projects Seagrass restauration projects Mangrove reforestation initiatives Marine debris and plastic removal campaigns Artificial reef creation to enhance biodiversity Support sustainable rowing equipment practices and manufacturing, and Reimbursement program to cover cost premiums of environmental alternatives 4.1.2 Outline an action plan to guide insetting strategy, including organisational goals, specific targets, timelines, responsibilities 4.1.3 Analyse the financial cost of implementing the insetting strategy and budget for both short- and long-term investments 4.1.4 Assess the co-benefits beyond carbon and evaluate how the insetting project contributes to biodiversity and water conservation 4.1.5 Identify a partnership model to engage with organisations (e.g., Healthy Waters alliance with World Wildlife Fund) and other IFs to deliver inset opportunities 	Supporting activitiesTime horizon4.1.1 Evaluate and consider participating in current/new insetting projects relevant for World Rowing and WWF within the Healthy Waters Alliance Project and for the context of rowing as a sport, including for instance: 	Supporting activitiesTime horizonResponsible business unit4.1.1 Evaluate and consider participating in current/new insetting projects relevant for World Rowing and WWF within the Healthy Waters Alliance Project and for the context of rowing as a sport, including for instance: Regeneration of marine ecosystem projectsSeagrass restauration projectsMangrove reforestation initiativesMarine debris and plastic removal campaigns Artificial reef creation to enhance biodiversitySupport sustainable rowing equipment practices and manufacturing, andReimbursement program to cover cost premiums of environmental alternatives 4.1.2 Outline an action plan to guide insetting strategy, including organisational goals, specific targets, timelines, responsibilities 4.1.3 Analyse the financial cost of implementing the insetting strategy and budget for both short- and long-term investments 4.1.4 Assess the co-benefits beyond carbon and evaluate how the insetting project contributes to biodiversity and water conservation 4.1.5 Identify a partnership model to engage with organisations (e.g., Healthy Waters alliance with World Wildlife Fund) and other IFs to deliver inset opportunities	Supporting activitiesTime horizonResponsible business unitBenefits beyond carbon abatement4.1.1 Evaluate and consider participating in current/new insetting projects relevant for World Rowing and WWF within the Healthy Waters Alliance Project and for the context of rowing as a sport, including for instance: Regeneration of marine ecosystem projectsSeagrass restauration projectsMarine debris and plastic removal campaignsArtificial reef creation to enhance biodiversitySupport sustainable rowing equipment practices and manufacturing, andReimbursement program to cover cost premiums of environmental alternatives4.1.2 Outline an action plan to guide insetting strategy, including organisational goals, specific targets, timelines, responsibilities4.1.3 Analyse the financial cost of implementing the insetting strategy and budget for both short- and long-term investments4.1.4 Assess the co-benefits beyond carbon and evaluate how the insetting project contributes to biodiversity and water conservation4.1.5 Identify a partnership model to engage with organisations (e.g., Healthy Waters alliance with World Wildlife Fund) and other IFs to deliver inset opportunities	Supporting activitiesTime horizonResponsible business untBenefits beyond carbon abatementLong Durners'. These initiatives should have a medium to long term focus as they require significant investment and/or are not current/new medium to long term focus as they require significant investment and/or are not current/new medium to long term focus as they require significant investment and/or are not currently commercially viable are not currently commercially viable require significant investment and/or are not currently commercially viable require significant investment and/or are not currently commercially viable 	

Potentially high cost of implementation and requires further feasibility evaluation
 © 2024 Deloitte Touche Tohmatsu Limited . All rights reserved.



Investigate carbon insetting opportunities (2/2)

An insetting strategy could help WR promote long-term sport sustainability and sustainability awareness through regular identification of carbon abatement actions, collaborative efforts, and community engagement with the rowing community

Climate actions	Supporting activities	Time horizon	Responsible business unit	Benefits beyond carbon abatement	'Long burners' These initiatives should have a medium to lona term focus as thev	'No brainers' These are the highest priority initiatives and should be continually		
4.2 Partner with other sports federations to explore strategic inset initiatives	4.2.1 Initiate dialogue with other IFs, arrange meetings with sustainability leaders and discuss mutual interest in insetting projects	1-2 years	Dev&Sust	• Strategic direction: Offers a well-defined action plan with specific targets, timelines, and	require significant investment and/or are not currently commercially viable.	monitored and measured to ensure successful implementation.		
	4.2.2 Align with IF sustainability members to define a shared vision and objectives	1-2 years	Dev& Sust	responsibilities, ensuring organised and efficient implementation • Stakeholder	Very 4.1	High		
	4.3.1 Conduct regular research and monitor industry reports from environmental organisation and research institutions (i.e. SBTi, S4CA, S4N, UNFCCC) to stay updated 1-2 years Dev&Sust collaboration and engagement with stakeholders, including local communities,	collaboration and engagement with stakeholders, including local communities,		4.2				
4.3 Stay updated on advances in carbon inset projects	4.3.2 Participate in conferences, workshops and seminars relevant to carbon insetting and sustainability from leading practitioners in the field	1-2 years	Dev& Sust	environmental organisations, and other sports federations • Co-benefits : Recognises	environmental organisations, and other sports federations • Co-benefits : Recognises	 environmental organisations, and other sports federations Co-benefits: Recognises 	Cost of Ver	W W
	4.3.3 Engage with companies that specialise in carbon inset projects to gain insights into their advancements	1-2 years	Dev& Sust	and evaluates additional environmental benefits, such as improved biodiversity and water conservation	Very 'Reassess for maturity'	4.3 LOW 'Quick wins'		

These initiatives should be paused and continually monitored to understand if the market or technological advances will positively change impact or ease of execution.

'Quick wins'
These initiatives significantly
contribute to behavioural change
within the organisation and
combined can provide a measurable
impact.

Climate Action 4.1 is covered on the previous page.

Assess, engage, test and implement a new sustainability model for WR Event OCs (1/2)

Conducting sustainability assessments, benchmarking best practices, regularly updating event checklists, and organising consistent communication and collaboration cadences would elevate rowing events to higher sustainability standards

Climate actions*	Supporting activities	Time horizon	Responsible business unit	Benefits	'Long burners' These initiatives should have a medium to long term focus as they	'No brainers' These are the highest priority initiatives and should be continually
5.1 Conduct a Sustainability Assessment to understand the opportunities and goals of the OCs (e.g., sustainable spectator transportation, energy efficiency)	5.1.1 Define objectives, engage key stakeholders, and allocate necessary resources supported by a suitable sustainability adviser as required**	2 years	Dev&Sust	 Organised approach: Provides a clear framework to collaborate and identify sustainability initiatives Collaborative: Facilitates active engagement and collaboration with stakeholders, including OCs, local authorities, and sponsors Continued iteration: The approach allow refinement with OCs to improve the process overtime 	require significant investment and/or monitored and measured to ensure not currently commercially viable. successful implementation.	
	5.1.2 Conduct surveys, venue visits, audits, and benchmarking to gather and analyse data		Dev&Sust		Imp Very	pact High
	5.1.3 Organise focus groups, workshops, and feedback sessions to develop and refine sustainable practices		Dev&Sust		uoi	
5.2 Identify best practices and benchmarks for the identified opportunities to design and deliver sustainability initiatives	5.2.1 Conduct comprehensive industry research and analyse reports to identify current best practices in sustainable event management	2 years	Dev&Sust		of execut	Very Lo
	5.2.2 Engage with other IFs and IOC through consultations and workshops to gather sustainability insights		Dev&Sust		Cost c	5.3 5.2 5.1
	5.2.3 Develop a database of best practices by collecting and documenting successful sustainability initiatives from various sources		Dev& Sust		Very	Low
	5.2.4 Regularly update the best practices database through ongoing research and annual reviews to ensure it remains current and relevant		Dev&Sust		' Reassess for maturity' These initiatives should be paused and continually monitored to	'Quick wins' These initiatives significantly contribute to behavioural change
Notes:					understand if the market or within the technological advances will positively combined can change impact or ease of execution.	

Notes:

*Budget for Priority Area 5 is 18000 CHF (over 2 years)

**WR have an existing relationship with Bloom Up, a global sustainability consultancy

© 2024 Deloitte Touche Tohmatsu Limited . All rights reserved.

Assess, engage, test and implement a new sustainability model for WR Event OCs (2/2)

Conducting sustainability assessments, benchmarking best practices, regularly updating event checklists, and organising consistent communication and collaboration cadences would elevate rowing events to higher sustainability standards

Climate actions*	Supporting activities	Time horizon	Responsible business u nit	Benefits	'Long burners' These initiatives should have a medium to long term focus as they	'No brainers' These are the highest priority initiatives and should be continually
5.3 Update the event checklist regularly, adding common sustainability gaps identified overtime, to raise the baseline sustainability standards at events globally	5.3.1 Conduct regular reviews of past events to identify common sustainability gaps and areas for improvement	Ongoing	Dev&Sust	 Organised approach: Provides a clear framework to collaborate and identify sustainability initiatives Collaborative: Facilitates active engagement and collaboration with stakeholders, including OCs, local authorities, and sponsors Continued iteration: The approach allow refinement with OCs to improve the process overtime 	require significant investment and/or monitored and measured to ensure are not currently commercially viable. successful implementation.	
	5.3.2 Engage with OCs and key stakeholders to gather feedback and insights on sustainability challenges		Dev& Sust		very	High
	5.3.3 Co-develop event checklist with event organisers		Dev&Sust		gh gh	< e
	5.3.4 Develop a customised event checklists for flagship events with targeted sustainability initiatives tailored to specific geographic locations, ensuring greater impact and showcasing ongoing climate action year-on-year		Dev&Sust		Cost of exe	5.3 5.2 5.1
E 4 Organizing	5.4.1 Designate sustainability liaisons within each OC to ensure consistent communication and accountability	Ongoing	Dev&Sust			5.4
5.4 Organising consistent communication methods and relations with OCs to monitor sustainability efforts			Dev&Sust		Very	Low
	5.4.2 Develop clear communication guidelines and protocols to ensure all OCs are aligned in their sustainability efforts				' Reassess for maturity' These initiatives should be paused and continually monitored to	'Quick wins' These initiatives significantly contribute to behavioural change
	5.4.3 Establish a dedicated communication platform to facilitate regular interactions between OCs and sustainability team		Dev&Sust		understand if the market or technological advances will positively change impact or ease of execution.	within the organisation and combined can provide a measurable impact.

Climate Action 5.1 and 5.2 are covered on the previous page.

Next steps

-Next steps for WR-



Evaluate the Climate Action Plan

Conduct a review of the Climate Action Plan to identify and align priorities with WR's deadlines and goals



Define roles and responsibilities

Assign roles and responsibilities for each action to ensure accountability is set and effective implementation can be achieved



Implement incentive structures

Work collaboratively with the team responsible for climate actions to establish targets, key performance indicators (KPIs), and a bonus structure that incentivises key stakeholders



Establish monitoring frameworks

Implement monitoring methods to track progress and evaluate the effectiveness of the climate actions



Calculate potential reduction of priority and near-term climate actions

Calculate the potential reductions from prioritised and near-term actions by assessing their expected impact on emissions

Appendix

Overview Governance Emissions profile Climate actions Next steps Appendix Acknowledge

Contents

А	Maturity assessment	33 – 34
В	GHG mitigation hierarchy	35 – 36
С	Sustainable procurement and emission calculation	37 - 39

Appendix A: Maturity assessment

Sustainability maturity curve

Level 1

Reactive

Aware of managing Sustainability performance, but not proactive. Organisation may be aware of Sustainability issues but are not collecting or analysing data in a way that allows them to understand impact or opportunities on business.

Tactical

Adopting Sustainability policy but focused on meeting legal or regulatory requirements. Organisation is collecting Sustainability data but is not using it in a systematic way that drives decision making.

Clarity

Clear Sustainability vision and strategy and is using Sustainability data to inform their strategic planning. Organisation is collecting data on a regular basis and is using it to set goals and track progress.

-Q́-

world

Integrated

Level 2

Incorporated Sustainability into everything the organisation does. They are using Sustainability data to make decisions about everything from product development to supply chain management.

6 °C

Sustainably Insights Driven

Transforming the way the organisation does business to create a more sustainable and equitable future. They are using data to create new products and services, to improve efficiency, and to reduce risk.

Market Leader

Level 3

Leading and influencing

climate resilience activities in the market. This includes having an input in global policy to expedite the energy transition to achieve net-zero.

*compliant with the S4CA framework



High

Maturity

Low maturity

© 2024 Deloitte Touche Tohmatsu Limited . All rights reserved.

World Rowing– Climate Action Plan Strategy Session | 34

Appendix B: GHG mitigation hierarchy

GHG mitigation hierarchy

Climate actions are created by going down the mitigation hierarchy and shortlisted into the plan based on its carbon abatement potential and implementation feasibility



Appendix C: Sustainable procurement and emission calculation

Carbon Footprint Platform & Supplier engagement

Organisations can benefit from relying on a carbon footprint platform and actively engaging with suppliers

Benefits of using a Carbon Footprint Platform for emission accounting as a sports federation*



Data collection and import: A carbon footprint platform streamlines data collection by integrating with your existing systems and designating specific individuals responsible for inputting information



Emission factors: Carbon footprint platforms utilize up-to-date and consistent emission factors. Many offer access to more comprehensive databases than those available online.



Regularity of the Exercise: Carbon footprint assessment is a repetitive process that should be conducted at least annually. The platform simplifies this process and facilitates comparisons with previous years.

Reduced Need for advanced carbon accounting knowledge The tool accurately maps each type of emission to the appropriate category and scope based on the GHG Protocol.

Evaluate the sustainability journey of your key suppliers through a sustainability supplier survey

Example of key questions for supplier survey to assess sustainability maturity:

- Do you have a sustainability strategy?
- Is there a dedicated person/team in your organisation for sustainability?
- Has your organisation conducted a GHG assessment?
- Has your organisation set specific and time-bound targets around sustainability?
- Have you performed a Double Materiality assessment?
- Do you have a budget for sustainability?
- Does your organisation adhere to any recognized sustainability standards or certifications?
- Do you publicly disclose sustainability performance?

Supplier Assessment Tools



CDP's annual Supplier Engagement Assessment (SEA) evaluates corporate supply chain engagement on climate issues.



Guidance to support companies to engage their supply chains to set science-based targets

From spend-based to supplier-specific method

Using an spend-based method or a mix of spend-based methods with average data methods tends to be the least accurate methods of calculation available according to the Greenhouse Gas Protocol

	Calculation Method	Description	
			As the accuracy of the calculation method increases, so does the complexity.
	Supplier-specific method	All data is specific to the supplier's product	The supplier-specific method provides the most accurate picture of an organisation's emissions, but it also requires a substantial commitment to thorough data collection and collaboration with all organisations in the value chain.
			This means that the less-accurate methods tend to be the 'entry' point, with
Accuracy of	Hybrid method	A combination of supplier-specific activity data (where available) and secondary data to fill the gaps	organisations often beginning at spend-based and then gradually moving towards more accurate methods as they are able to arrange data requests with suppliers and partners.
calculation			Example for sporting organisations services
methou		Data on the quantity (mass or other	 Identify the categories that is relevant to the organisation at the organisational level and at events
	Average-data method	relevant unit) of the purchased goods is applied to an industry average	 Collect data through surveys and digital tools from members of the organisation, supplier, organisers and fans (scope 1, 2 and 3)
		emissions factor	 Calculation emission intensity target based on the organisation's revenue (emissions/revenue)
	Spend-based method	Spend data is applied to an industry average emission factor	 Multiple the emission intensity factor collected from the supplier or a credible emissions factor as specific to the purchased good or service as possible, by the cost associated with the spends
			 Leverage collaboration with mature IFs and IOC to discuss best practice and share knowledge to iterate the process

Acknowledgements

Acknowledgments

Name	Organisation
Daniela Gomes	World Rowing
Prateek Gumbar	World Rowing
Patricia Lambert	World Rowing
Maike Betts	World Rowing
Julie Duffus	International Olympic Committee
Georgine Roodenrys	Deloitte
Concha Iglesias	Deloitte
Carlo Giardinetti	Deloitte

This document and the information contained in it is confidential and should not be used or disclosed in any way without our prior consent. Where we advertise or represent that tax agent services will be provided by us, such services will be provided by a Deloitte registered tax agent.

About Deloitte

Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited, a UK private company limited by guarantee, and its network of member firms, each of which is a legally separate and independent entity. Please see www.deloitte.com/au/about for a detailed description of the legal structure of Deloitte Touche Tohmatsu Limited and its member firms.

Deloitte provides audit, tax, consulting, and financial advisory services to public and private clients spanning multiple industries. With a globally connected network of member firms in more than 150 countries, Deloitte brings world-class capabilities and high-quality service to clients, delivering the insights they need to address their most complex business challenges. Deloitte has in the region of 200,000 professionals, all committed to becoming the standard of excellence.

About Deloitte Australia

In Australia, the member firm is the Australian partnership of Deloitte Touche Tohmatsu. As one of Australia's leading professional services firms, Deloitte Touche Tohmatsu and its affiliates provide audit, tax, consulting, and financial advisory services through approximately 10,000 people across the country. Focused on the creation of value and growth and known as an employer of choice for innovative human resources programmes, we are dedicated to helping our clients and our people excel. For more information, please visit Deloitte's web site at www.deloitte.com.au.

Liability limited by a scheme approved under Professional Standards Legislation. Member of Deloitte Touche Tohmatsu Limited