# A Winning Game Plan for Emissions Reduction

## Carbon Inventories for Sports and Entertainment

Sports organizations have a unique opportunity to lead on climate. With cultural influence, complex supply chains, and massive reach, these entities can shift markets and shape public norms. But leadership requires visibility—and that starts with a complete carbon inventory that includes Scope 3. Accounting for emissions up and down the value chain is essential for building a decarbonization strategy that matches purpose with action.

TripleWin is a proud member of Green Sports Alliance since 2024

## Why Carbon Inventories Matter

A carbon inventory—also known as a corporate carbon footprint—is a way to measure the greenhouse gas emissions an organization produces. These emissions, often referred to as "carbon," contribute to climate change. A carbon inventory includes both direct emissions (from buildings, vehicles, generators, private jets, etc.) and indirect emissions from day-to-day operations (like warehouse electricity or office heating and cooling).

In carbon accounting, direct emissions are called Scope 1. Indirect emissions are split into Scope 2 and Scope 3. Scope 2 covers emissions from electricity use, which are relatively easy to calculate using utility bills. Scope 3 includes emissions across the value chain, both upstream and downstream. There are 15 categories of Scope 3 emissions, including such things as sourcing materials, shipping, customer services, and waste management.
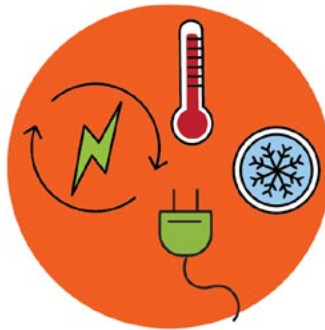
### SCOPE 1
Company-owned sources of GHG emissions = DIRECT Emissions

*Includes such things as owned buildings, vehicles, truck fleets, private planes, and back-up diesel generators.*

### SCOPE 2
Energy Use supplied by outside sources = INDIRECT Emissions

*Includes purchased electricity, steam, heating and cooling.*

### SCOPE 3
All other sources of GHG emissions = INDIRECT Value Chain Emissions

UPSTREAM

DOWNSTREAM

*Includes such things as purchased goods & services, capital goods, business travel, employee commuting, and leased assets.*

## A Carbon Inventory Provides Two Key Benefits

First, it shows the total carbon a company is responsible for. Second, it reveals which activities produce the most emissions (also known as "emissions intensity"), helping the company identify where in the value chain it can be most effective at reducing emissions. In both cases, conducting a carbon inventory helps companies set a starting point and track progress as they work to reduce emissions over time.

In many industries, carbon accounting is often limited to energy emissions and offset purchases. But in the sports and entertainment industry especially, this narrow view underestimates the full impact of venues, teams, leagues, and their vendors. Most emissions happen beyond the building. A real decarbon- ization strategy requires organizations to go deeper—measuring the emissions they influence, not just the ones they directly control.

This primer outlines how carbon inventories, when done right, can serve as the starting point for a truly meaningful decarbonization strategy—and why Scope 3 is where the game is truly won or lost.

*To be effective, a carbon inventory must include Scope 1, Scope 2, and all materially relevant Scope 3 emissions.*

## What's in a Complete Carbon Inventory?

Most companies that calculate their emissions only focus on Scope 1 (direct emissions) and Scope 2 (indirect emissions from electricity use). When a company says it has reached "carbon neutrality," it usually means they've switched to renewable energy and purchased offsets for Scope 1 and 2 only. That's a start—but not nearly enough. Around 85–90% of emissions often come from Scope 3. That's where companies can make the biggest impact.

In the U.S., this commitment remains less than adequate. Morgan Stanley Capital International (MSCI) acknowledges that public companies' reporting of Scope 3 emissions is sparse and incomplete. Only 18% of MSCI's constituents report their Scope 3 emissions, and those that do typically report on just two categories: business travel and purchased goods and services. A 2023 survey by the software provider Greenstone Plus found that 38% of companies report limited Scope 3 emissions (e.g., business travel only), and nearly 24% said they do not report Scope 3 at all—but are considering doing so in the future.

For sports organizations, carbon emissions don't just come from operations— they're tied to fan travel, procurement choices, vendor logistics, and how products and waste are handled after each game. When Scope 3 is left out, the biggest opportunities for action are missed.

### Go Deeper with TripleWin

*'Scope 3 Emissions': What They Are and Why Companies Must Start Reporting Them*

**FAST COMPANY**

'Scope 3 emissions': what they are and why companies must start reporting them

A company's carbon accounting isn't complete until it tallies up all the emissions throughout its entire value chain.

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BY KATE GAERTNER

## Why Scope 3 Is a Game Changer for Sports

Not all Scope 3 categories are created equal—especially in sports and live entertainment. For these organizations, emissions aren't just embedded in buildings and energy contracts. They're distributed across dozens of vendors, thousands of fans, and countless day-of-event decisions.

The most relevant Scope 3 categories often include:

**Purchased goods & services** – food, merchandise, and materials used for events

**Upstream transportation & distribution** – vendor shipping and logistics

**Waste generated in operations** – food, water, and packaging waste from venues

**Business travel** – league, team, and staff travel. Can also incorporate fan travel.

**Employee commuting** – day-to-day staff travel to stadiums and offices

**Use of sold products** – emissions from how merchandise is used/disposed

**End-of-life treatment of sold products** – fan gear, packaging, and materials post-event

Measuring these emissions unlocks visibility into a venue's or team's true climate footprint—and creates new opportunities to act across procurement, fan engagement, and partnerships.

## Turn Data Into Strategy

A well-designed carbon inventory becomes a roadmap for action. By showing where emissions are concentrated, it reveals where organizations can be most effective in driving reductions. This is especially important for Scope 3, where actions often involve coordination across departments, vendors, and external partners.

Sports organizations can use this data to prioritize interventions—like shifting procurement standards, redesigning waste systems, incentivizing lower-carbon fan travel, or engaging vendors in upstream emissions reduction. It's also a powerful tool for building buy-in across leadership, staff, and sponsors.

By identifying hotspots, a carbon inventory informs strategy and decision-making. It lays the groundwork for modeling different reduction scenarios, setting science-aligned goals, measuring progress, and communicating impact credibly to fans, partners, and regulators alike.

The four-part framework of Measure, Mitigate, Compensate, Disclose provides a simple structure for moving from data to action.

## CARBON REDUCTION PLAN

| 1 | MEASURE | Conduct a comprehensive carbon inventory |
|---|---------|------------------------------------------|
| 2 | MITIGATE | Reduce emissions through a combination of strategies |
| 3 | COMPENSATE | Offset remaining emissions using credible, verified projects |
| 4 | DISCLOSE | Share sustainability progress publicly through various methods |

**MEASURE:** Conduct a comprehensive carbon inventory that includes Scope 1, 2, and all relevant Scope 3 emissions. For venues, this means tracking emissions from buildings, transportation, and operations. For leagues and teams, it means including business travel, fan travel, merchandise, and downstream impacts.

**MITIGATE:** Reduce emissions through a combination of strategies. Optimize building energy use and transportation systems. Invest in energy efficiency, high-performance equipment, and renewable energy. Substitute high-carbon materials and processes with lower-carbon alternatives— such as food packaging with recycled content, or incentives for EVs and public transport.
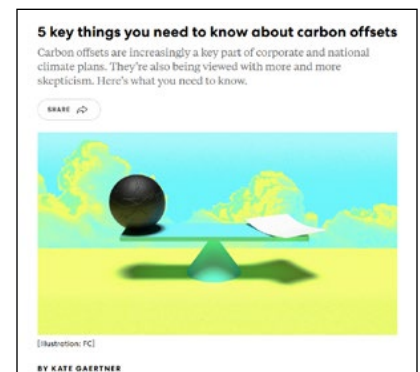
**COMPENSATE:** Offset remaining emissions using credible, verified projects. Carbon offsets remove or prevent one metric ton of $CO_2e$ per certificate. Renewable energy certificates (RECs) allow organizations to claim renewable energy generation. Water restoration certificates (WRCs) represent 1,000 gallons of river or stream water restored.

**DISCLOSE:** Stakeholders care. They're watching, listening, and want to know how companies are addressing the climate crisis. Organizations can share their sustainability progress through various methods: publishing impact reports, releasing press statements, disclosing ESG priorities to investors, or posting sustainability roadmaps online.

### Go Deeper with TripleWin

*5 Key Things You Need to Know About Carbon Offsets*

**FAST COMPANY**



5 key things you need to know about carbon offsets

Carbon offsets are increasingly a key part of corporate and national climate plans. They're also being viewed with more and more skepticism. Here's what you need to know.

[Illustration: FC]

BY KATE GAERTNER

## Measure What Matters, Then Act

The goal of carbon accounting isn't a spreadsheet—it's transformation. When done right, it creates a clear, customized roadmap for emissions reduction that's built on reality, not assumptions.

Sports and entertainment organizations have a unique opportunity to lead. With huge reach, cultural influence, and complex supply chains, these entities can shift markets and shape public norms. But leadership requires visibility—and Scope 3 is where that visibility begins.

At TripleWin, we help organizations go beyond reporting to build real climate strategies rooted in data, clarity, and action. Let's talk if you're ready to measure what matters—and reduce what counts.
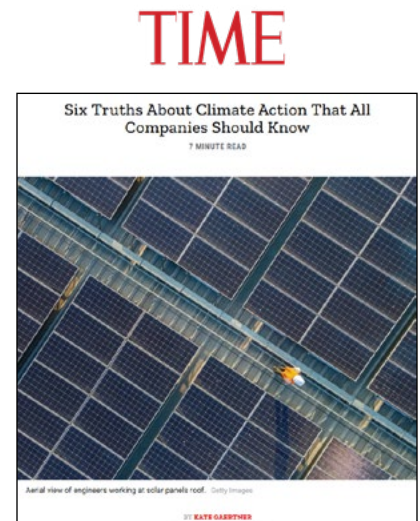
Set Up a Free Consultation with TripleWin Advisory

### Go Deeper with TripleWin

*Six Truths About Climate Action That All Companies Should Know*



TIME

Six Truths About Climate Action That All Companies Should Know

7 MINUTE READ

Aerial view of engineers working at solar panels roof. Getty Images

BY KATE GAERTNER

## Leadership in Action

These case studies highlight how forward-thinking teams, venues, and leagues are putting carbon accounting into practice—using full-scope inventories to drive smarter decisions, reduce emissions, and meet ambitious climate goals.



### LEAGUE

### Athletes Unlimited

**You don't have to be a legacy league to lead. Even emerging organizations can embrace full-scope transparency.**

Athletes Unlimited (AU), a growing force in women's professional sports, is setting a new standard for climate accountability. The league has adopted a full-scope emissions inventory, measuring and disclosing greenhouse gas emissions across Scopes 1, 2, and 3.

While Scope 1 covers fuel use at stadiums and Scope 2 accounts for electricity, AU goes further. Their Scope 3 inventory captures emissions from fan travel, business travel, NFTs, procurement, and waste generated during events. These activities represent the majority of the organization's climate impact.

By integrating these upstream and downstream sources, AU aligns with best practices in carbon accounting, recognizing that 85–90% of emissions typically fall under Scope 3. Their leadership demonstrates how even newer leagues can drive credible climate action through data transparency.

## CLIMATE PLEDGE ARENA

### VENUE

**Climate Pledge Arena**

**Operational Scope 3 data helps venues make smarter design and procurement decisions**

Home to the NHL's Seattle Kraken and WNBA's Seattle Storm, Climate Pledge Arena is redefining venue sustainability. Since opening, it has tracked its full operational carbon footprint—including all three scopes.

The arena includes Scope 1 (fuel use), Scope 2 (electricity), and material Scope 3 categories like fan travel, vendor logistics, procurement, and waste. These often make up the largest portion of a venue's footprint.

By capturing this broader value chain impact, arena managers can identify emissions hotspots, develop high-impact reduction strategies, and set science-based targets. Their approach offers a blueprint for other venues seeking to reduce lifetime environmental impacts and achieve net-zero goals.

### TEAM

**New York Mets**

**Full-spectrum inventories make offset strategies credible—not performative**

The New York Mets have reached carbon neutrality through a robust carbon inventory and a strategic offset approach. Their inventory spans Scopes 1 (direct operations), 2 (purchased electricity), and key Scope 3 categories, including team travel—a critical yet often overlooked emissions source.

By measuring what matters, the Mets built a credible foundation for action. Their offset strategy wasn't a shortcut—it was the final step in a comprehensive process of identifying and accounting for all material emissions. Their example shows how teams can translate complete carbon accounting into climate leadership.

## allegiant stadium

### VENUE & TEAM

**Allegiant Stadium & Las Vegas Raiders**

**Real-time tracking of Scope 3 helps venues spot inefficiencies and respond quickly**

Allegiant Stadium, home of the Las Vegas Raiders, has become a trailblazer in professional football by adopting real-time environmental tracking across Scopes 1, 2, and key Scope 3 categories. Uniquely, the stadium includes water consumption as part of Scope 3, Category 5 (waste generated in operations)—a major impact area in stadium environments. This comprehensive tracking allows managers to monitor performance 24/7, identify inefficiencies, and prioritize emissions and water reduction strategies.

Allegiant Stadium shows how integrating real-time Scope 3 data empowers venue operators to make timely, informed sustainability decisions and chart a credible path to net-zero.

### TEAM

**New York Yankees**

**Long-term data tracking enables sustained emissions reductions and smarter energy goals**

Since 2009, the New York Yankees have consistently tracked environmental performance metrics tied to stadium operations. Their carbon inventory includes Scopes 1, 2, and material Scope 3 sources like team travel, refrigerant leaks, and procurement.

This long-term tracking has enabled the team to identify both direct and indirect emissions sources, implement targeted reduction strategies, and work toward ambitious energy goals: sourcing 50% of energy from renewables by 2030 and 100% by 2040.

## TripleWin
ADVISORY

**Go Deeper with TripleWin**

Explore our client success stories on everything from carbon inventories to materiality assessments, circular business modeling, sustainability education and engagement, and more.

*Scope 3 isn't just data. It's a playbook for smarter, high-impact climate action.*

## GLOSSARY

**Carbon:** Umbrella term for greenhouse gases (GHGs).

**Carbon Inventory / Footprint**: Total GHG emissions from an entity, expressed in metric tons of $CO_2$ equivalent (mt $CO_2$e).

**$CO_2$ Equivalent ($CO_2$e)**: Standard unit to compare GHG impacts, based on the warming potential of each gas over time.

**Emissions Factor (EF)**: A value linking a material or process to its pollution output, especially GHGs. Example: The U.S. average emissions factor for electricity generation is approximately 0.85 pounds of $CO_2$e per kilowatt-hour (kWh). This means using 1,000 kWh of electricity results in about 385 kg of $CO_2$e.

**Fossil Fuels**: Natural gas, oil, diesel, gasoline, coal.

**Global Warming Potential (GWP)**: Measures how much heat a GHG traps compared to $CO_2$ over a set timeframe. By definition, the GWP of $CO_2$ is 1. *Example: Methane ($CH_4$) has a GWP of 27–30 over 100 years, meaning it traps significantly more heat than $CO_2$.*

**Greenhouse Gases (GHGs)**: Potent gases from fossil fuel combustion that drive climate change. Includes $CO_2$, $CH_4$, $N_2O$, HFCs, PFCs, $SF_6$, and $NF_3$.

**Materially Relevant Emissions:** Greenhouse gas emissions that could reasonably be expected to affect a company's financial performance, management of economic resources, or investor decision-making. These are emissions that, if omitted or misrepresented, would influence assessments of the company's sustainability-related risks, opportunities, or long-term prospects.