



Basis of Reporting

ITV Climate Action Reporting
Annual Report and Social Purpose Report 2023

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Introduction

1.1 Purpose

The purpose of this report is to outline the scope, methodology, metrics and boundaries of our reporting for the 2023 Annual Report and Social Purpose Report. These reports cover our Greenhouse Gas Emissions across Scopes 1, 2 and 3. These boundaries also provide instruction and context for our Science-based Targets, CDP, and TCFD submissions.

1.2 Context

At ITV, we want to create programmes with the biggest impact on the audience and the smallest impact on the planet. To do this, we use our creativity and scale to promote everyday, sustainable living through the power of our programmes, while changing how we work to embed environmental considerations into every business decision. We want to use the creativity, innovation and ideas of everyone who works at and with ITV to help us meet our goals.

In order to achieve this, we want to ensure that our data is the best quality possible. We track progress against our Science-based Targets and are continuously improving our data collection methods and controls.

1.3 Goals

ITV's Annual Report and Social Purpose Report discloses its progress towards the Climate Action goals listed below:

Category	Goal
Net Zero	Reduce the emissions we control by 46.2% by 2030
Net Zero	Reduce the emissions we can influence by 28% by 2030
Net Zero	Power the business using 100% renewable energy by 2025
Zero Waste	75% recycled or reused by 2025
Zero Waste	90% recycled or reused by 2030
Zero Waste	Eradicate single-use plastic by 2025
Supply Chain	100% Sustainable Supply Chain by 2030
Supply Chain	100% of key suppliers meet ITV sustainability criteria by 2025
Culture	100% ALBERT certification for shows we produce and commission in the UK
Culture	100% of ITV staff trained on climate action
Content	Increase visibility and impact of Climate Action content on-screen.

Scope of Reporting

2.1 Geographical Boundaries

ITV follows an operational control approach for emissions reporting¹ (further details in section 3.5), in line with the GHG Protocol Corporate Accounting and Reporting Standard, which covers all business operations within the UK and Internationally, including the United States. This includes companies owned by the ITV brand, and labels and commissions produced under the name. Any acquisitions that work within our ITV buildings will be accounted for as part of the building emissions, but listed as an individual data label in order to track their evolution.

2.2 Reporting Period

Our Annual and Social Purpose Reports are based on data collected in a calendar year from the 1st of January to the 31st of December.

2.3 Inclusions and Exclusions

2.3.1 Inclusions

Scope 1 includes Gas, Other Fuels, Vehicle Fuels and Refrigerant Gas.

Scope 2 includes Electricity.

Scope 3 includes Purchased goods and services, Capital goods, Fuel-and-energy related activities, Upstream transportation, Waste generated in operations, Business travel, Employee commuting, Upstream leased assets, Use of Sold Products and Investments².

2.3.2 Exclusions

The following Scope 3 categories are not applicable to ITV:

Cat 9: Downstream transportation & distribution.

For ITV, downstream transportation and distribution is considered to be the emissions associated with the broadcast of programmes. As this service is paid through the central purchase ledger, this is considered to be a purchased service and therefore emissions are accounted for in Category 1.

Cat 10: Processing of sold products.

This is not relevant to ITV as it does not sell intermediate products. Products are sold directly to the customer for their own use.

Cat 11a: Downstream emissions from fossil fuels distributed but not sold by the company.

ITV do not distribute fossil fuels, therefore this is not relevant

Cat 12: End-of-life treatment of sold products

ITV's sold products are their programmes. These do not have any emissions associated with their end of life.

Cat 13: Downstream leased assets

ITV do not have any downstream leased assets

14. Franchises

ITV do not have any franchises.

¹A company has operational control over an operation if the former or one of its subsidiaries has the full authority to introduce and implement its operating policies at the operation. This criterion is consistent with the current accounting and reporting practice of many companies that report on emissions from facilities, which they operate (i.e., for which they hold the operating licence).

² Use of Sold Products is excluded from our targets due to it being an indirect use-phase emission source, therefore outside of ITV's control. We do however estimate these emissions and include them in our annual disclosure.

2.4 Data collection

Tools and Systems	<p>From January 2021, ITV has been using an environmental data platform called Ecometrica to gather and monitor our global environmental data related to emissions from Scope 1 & 2, fuel and energy-related activities, business travel and waste.</p> <p>Remaining Scope 3 categories are calculated annually by an external consultant.</p>
Data owners	<p>Data owners for Scope 1 & 2, business travel, and waste, collect and upload their environmental data either directly, or via a management system in the case of the sites managed directly by our Workplace Services team.</p> <p>Remaining Scope 3 data is owned by Green Leads across key departments, for instance Investments (cat 15) is owned by Finance, Purchased Goods and Services (cat 1) by Procurement and Finance leads across the business.</p>
Frequency of Reporting	<p>Data for Scope 1 & 2, business travel and waste is reported quarterly to the Climate Action Delivery Group, the Management Board, Studios Board and Media & Entertainment Board.</p> <p>The full GHG inventory is reported annually in the Annual Report and Accounts and the Social Purpose Impact report.</p>

Methodology

3.1 Scope 1 and 2 calculation methodology

Unit of measure: t(CO₂)e

Emission	Source	Methodology	Metrics
Scope 1: Gas	Purchased gas for all sites	Gas bills- data collected by landlords/ energy management companies ³	KWh or m3
Scope 1: Other Fuels	Fuels used on site in our generators and on set (excluding spend data which is captured in Scope 3)	Delivered quantities	Kg or litres
Scope 1: Vehicle Fuels	Used in our company cars, on-set vehicles and news fleet. The emissions reported also include energy used to charge electric vehicles	Delivered quantities	Litres or km
Scope 1: Refrigerant Gas	Refrigerant leakage from air conditioning systems	Total loss of F-gas is equal to the size of the air conditioning unit less the quantity of refrigerant removed	Kg
Scope 2: Electricity (Location-based)	Electricity emissions using geographical location	Electricity bills- data collected by landlords/ energy management companies	Energy - Megawatt Hour (MWh)
Scope 2: Electricity (Market-based)	Electricity emissions using purchased electricity factor	Electricity bills- data collected by landlords/ energy management companies	Energy - Megawatt Hour (MWh)

3.2 Scope 3 calculation methodology

Unit of measure: t(CO₂)e

Emission	Definition	Methodology	Metrics	Platform
1. Purchased goods and services	Extraction, production, and transportation of goods and services purchased or acquired by ITV in the reporting year, not otherwise included in Categories 2 – 8. All upstream (cradle-to-gate) emissions of purchased goods and services.	A spend-based method is applied to supplier spend related to 'purchased goods and services', including Production and non-Production spend, ITV international & US Spend, and Labels purchase ledgers / spend. ITV spend data is multiplied with CEDA EEIO [Environmentally Extended Economic Input Output]factors except in the case where company-level emission data is readily available from CDP. In this case, emissions are calculated using an	Spend	External consultant

³ ITV endeavours to use actual data where possible, however, where actual data isn't directly available to us, we rely on information shared by landlords, property management companies and energy brokers.

		average data method, apportioning the total direct, indirect and upstream emissions of a company based on their yearly revenue and the proportion to which ITV spends with them. For 2023, CDP data has been used for qualifying companies (details in section x below).		
2. Capital Goods	All upstream (cradle-to-gate) emissions of purchased capital goods, associated with the extraction, production, and transportation of capital goods purchased or acquired by ITV in the reporting year. Capital goods are those which depreciate over multiple years, but total is entered in the year when the purchase is made.	A spend-based method is applied to suppliers categorised as 'capital goods'. ITV spend data is multiplied with EEIO data from the CEDA database.	Spend	External consultant
3. Fuel-and-energy-related activities (not included in Scope 1 or 2)	Extraction, production, and transportation of fuels and energy purchased or acquired by ITV in the reporting year, not already accounted for in Scope 1 or Scope 2, including: a. Upstream emissions of purchased fuels (from raw material extraction up to the point of but excluding combustion). This includes the transportation of fuels consumed by ITV b. Upstream emissions of purchased electricity (extraction, production, and transportation of fuels consumed in the generation of electricity, steam, heating, and cooling consumed by ITV.	Any fuel-and-energy related activities are automatically calculated based on the inputs into Scope 1 & 2 fuel and electricity consumption.		Ecometrica / External consultant
4. Upstream transportation and distribution	Transportation and distribution of products purchased by the ITV in the reporting year between its tier 1 suppliers and its own operations (in vehicles and facilities not owned or controlled by ITV) Transportation and distribution services purchased by ITV in the reporting year, including inbound logistics, outbound logistics (e.g. of sold products), and transportation and distribution between its own facilities (in vehicles and facilities not owned or	Collected as part of Purchased Goods and Services spend data, and is extracted to report separately.	Spend	External consultant

	controlled by ITV).			
5. Waste generated in operations	Disposal and treatment of waste generated in ITV's operations in the reporting year (in facilities not owned or controlled by ITV).	Waste data is extracted from the waste sheet from Ecometrica (as input from Waste Report).	Metric Tonne	Ecometrica
6. Business travel ⁴	Employee transport for business-related activities during the reporting year (in vehicles not owned or operated by ITV).	Business travel spend data is uploaded to Ecometrica every quarter from ITV's central system and via direct upload. Spend data is then analysed by our consultant with the following purchasing categories split out: Taxis – UK, Hotel accommodation – UK, Air fares - non UK, Hotel accommodation - non UK, Company vehicle & pool car lease, Excess baggage, Hire cars – UK, Vehicle maintenance & accident repair, Coach / van / minibus hire. Emissions from these categories are not captured by Ecometrica and so the relevant spend figures are multiplied by the correct CEDA factors.	Passenger Miles	Ecometrica
7. Employee commuting	Employee transport between their homes and their worksites during the reporting year (in vehicles not owned or operated by ITV).	This year we shared a commuting questionnaire with ITV colleagues in all territories to collect the number of days worked from home, the average distance travelled, and the method of transport used. This sample gave us an ITV specific average that was then extrapolated using the EcoAct WFH/Commuting tool.	Full Time Equivalent	Ecometrica / External consultant
8. Upstream leased assets	Energy use at upstream leased sites.	Extrapolated for landlord controlled sites.	M2 or FTE	Ecometrica
9. Downstream transportation and distribution	Transportation and distribution of products sold by ITV in the reporting year between its operations and the end consumer. ITV's products, as online and digital media do not require downstream transportation.	N/A	N/A	N/A
10. Processing of sold products	Processing of intermediate products sold in the reporting year by downstream companies (e.g. manufacturers). This is not relevant to ITV as it does not sell intermediate products. Products are sold directly to the customer for their own use.	N/A	N/A	N/A
11. Use of sold products	Gross emissions associated to the use of products consumed by ITV clients	Viewer numbers (on devices) and average device consumption considered for Britbox, Hub/ITVX and Linear . This	Viewer numbers (on	External consultant

⁴ We are using the updated BEIS 1.7 EF, reduced from 1.9 in line with the latest scientific evidence.

	(in line with the latest SBTi guidance, ITV excludes these emissions from our emissions reduction targets, as they are emissions from indirect consumer use rather than direct).	number does not currently reflect actual figures for international data ⁵ . ITV continues to participate in the DIMPACT project and follows industry best practice to better understand our industry-specific emissions.	devices/ Average device consumption/ DIMPACT data	
12. End of life treatment of sold products	Waste disposal and treatment of products sold by ITV to its customers in the reporting year at the end of their life.	N/A	N/A	N/A
13. Downstream leased assets	Operation of assets owned by ITV and leased to other entities in the reporting year, not included in Scope 1 and Scope 2.	N/A	N/A	N/A
14. Franchises	Operation of franchises in the reporting year, not included in Scope 1 and Scope 2 – reported by franchisor.	N/A	N/A	N/A
15. Investments ⁶	Operation of investments (including equity and debt investments and project finance) in the reporting year, not included in Scope 1 or Scope 2.	Revenue from investments where ownership is less than <51%, collected from the Joint Ventures report ⁷ . Emissions are then calculated using a spend based approach using industry specific CEDA EEIO emission factors (similar to Cat 1).	Revenue	External consultant

3.2.1 Criteria for Inclusion of Company-Level Data

In order for us to be able to use suppliers data disclosed to CDP rather than generic CEDA factors for Scope 3 Category 1, companies must:

1. Publicly report Scope 1&2 emissions.
2. Publicly report Scope 3 Cat 1 – Purchased Goods and Services.
3. Publicly report over two thirds of their upstream Scope 3 emissions (using the CDP database to determine the average weighting each Scope 3 category has on an industry level).

3.3 Estimation and Boundaries

Where actual data is not available, we estimate it using methodology outlined below.

UK Sites:

- For all UK sites managed by a third party contractor, Q4 2023 data was not available so Q4 2022 data was used as a proxy for electricity and natural gas consumption.
- For all other UK sites⁸, if no electricity or gas information was available for 2023 then 2022 data was used instead, and if no energy data was available for either period then the same

⁵ Internally generated emission factors have been used, derived from IEA.

⁶ The figures used for Cat 15 do not undergo financial audit unless required to in the region that they operate in.

⁷ Where no revenue can be found for 2022 and 2023, investments are excluded from our calculations.

⁸ Except in the case of Manchester TWR, where we extrapolated a March reading using an average of January and February to give us a final figure for Q1 2023.

approach as above was taken using the office floor area.⁹

International Sites:

- For the international offices, if no electricity or gas information was available for 2023 then 2022 data was used instead, and if no energy data was available for either period then the office floor area was used to estimate consumption.¹⁰

Immaterial Sites:

- For immaterial sites Scope 1 and 2 emissions are estimated using the floor area of the site and the typical electricity intensity of an air conditioned typical practice UK office.¹¹

No material changes are expected in the energy consumption of these sites, as prior year data without further adjustments has been used in the estimation approach.

3.3.1 Updating our data

To ensure that our data remains as accurate as possible, we reopen the data entry for the previous year in Q3, to allow any estimated data to be updated to actual where possible. The deadline for these changes closes before our Q3 data entry deadline for the current year, to ensure that we have a single point of truth for our data.

3.3.2 Additional Production Sites

Our production office emissions are captured on Ecometrica in our Scope 1 and 2 emissions. In the case of additional production offices being rented for less than a year, either as an SPV or as part of the original label, the emissions will be captured in the end of year Spend data as an upstream Scope 3 emission.

3.3.3 Format Sales

When ITV sells a Format to an ITV-owned label, we include the associated emissions of the production activities in our carbon footprint. Where we sell a format to a production company outside of ITV, the associated emissions are excluded.

3.4 Assumptions

Calculation for refrigerant data: Total loss of F Gas = Capacity of unit- Additional Gas Added.

Calculation for market-based electricity: We assume the source of energy to be non-renewable

⁹ Using BBP kWh/m2 figures.

¹⁰ Using the following sources: (EC (2021). EU Buildings Factsheets: Energy consumption of non-residential buildings per m2. https://ec.europa.eu/energy/eu-buildings-factsheets_en, EIA (2016). 2012 Commercial Buildings Energy Consumption Survey (CBECS). Available online: <http://www.eia.gov/consumption/commercial/>. Accessed May 2016. and Jing et al (2017). A Study on Energy Performance of 30 Commercial Office Buildings in Hong Kong. Energy and Buildings March 2017).

¹¹ Taken from Better Buildings Partnership (BBP) (2021), 2020 Real Estate Environmental Benchmarks and, if applicable, the typical natural gas intensity of an air conditioned typical practice UK office (same source).

unless we have sufficient evidence to prove otherwise.

3.5 Operational Control Boundary

Any companies or entities owned by 51% or more are deemed as within ITV's operational control boundary. They should be incorporated into the GHG reporting portfolio and their offices should be assessed using the office criteria listed below.

Offices are considered 'material' to the reporting Scope if:

- They have 1,000 square feet of floor space or more OR have 10 employees or more.

Offices are considered 'out of Scope' to the reporting Scope if:

- They have LESS than 1,000 square feet of floor space AND LESS than 10 employees.

Ecometrica estimates the sites that are 'out of Scope'. This is added to the final GHG emissions footprint.

3.6 Acquisitions and Investments

For any investment where ITV's ownership is 50% or less, emissions will be collected in Scope 3 Category 15. We currently use spend data from the previous financial year, though we endeavour to replace this with CDP data where applicable.

Any investments or acquisitions that occur in Q4 of the reporting year will be included in the following year's report. This data freeze allows us time to accurately calculate our emissions.

3.7 Baseline Recalculation Policy

ITV will recalculate our 2019 baseline year if total emissions are projected to vary by 5% or more as a result of:

- Improvements to the accuracy or access to activity data or emission factors.
- Significant changes within our company structure, including but not limited to acquisitions, mergers and divestitures.
- The discovery of a significant error or accumulation of errors.

3.7.1 Restatement Policy

ITV will restate our historic emissions up to 2019 following the same boundaries as the baseline recalculation policy above. All restated emissions will be clearly stated as such, including reasoning and clear methodologies.

3.8 Data Quality

ERM CVS was engaged to provide limited assurance of total scope 1, scope 2 (location and market

based) and scope 3 (Category 1, 2, 3, 4, 5, 6, 7, 8, 11 and 15) emissions, resulting in the assurance statement for the 2023 reporting period provided on our website.

Other Metrics

4.1 Albert Certification

ITV is committed to achieving BAFTA albert certification for 100% of the programmes we produce and commission in the UK.

4.1.1 Programmes we produce:

In Scope

- Shows that were either delivered, or where albert Certification was completed between 1st January-31st December 2023
- Full length (30 mins +) shows produced by ITV Studios UK, its UK labels, and majority owned UK labels
- or where we were the principal producers in co-production deals

Excluded

- Pilots/Tasters/Development/Digital or Audio only
- Shows less than 30 minutes in length.
- Shows produced by Non-UK labels
- Shows that were principally produced by others in co-production deals
- Shows that were produced by other ITV teams outside of ITV Studios are also excluded from Scope (eg Sport/News/Regional/SignPost/ITV Creative/Woo)
- Shows that are re-edits or compilations of original shows

4.1.2 Programmes we commission:

In Scope

- All original series or individual programme commissions on ITV channels and platforms, where the final episode of the series is within the reporting year
- Where a series overlaps across two reporting years, it is in scope for the year of the final episode's transmission

Excluded

- We are excluding acquisitions, repeats, daily News output, fully ad-funded content, and short-form (promos, etc..)
- Commissions in which ITV funds less than 25% of the programme budget
- Shows that are re-edits or compilations of original shows
- Shows produced outside of the UK

4.1.3 Definitions:

- "Certified" - shows that completed the full albert Certification process. The carbon offsetting payment may be remaining. Carbon offsetting is no longer required for certification.
- "In progress" - any show that is in the albert system, but is working through any queries or is still being assessed by albert.
- "Not albert Certified" - shows that:

- had Certification rejected by albert
- or did not complete the process
- or were not registered on albert

4.1.4 Difference in methodology between 'Broadcast by ITV' and 'Produced by ITV':

- 'Broadcast by ITV' methodology: Full certification is achieved for the programmes commissioned from third party producers when all steps of the albert process are completed, including final validation of both the footprint and carbon action plan from albert auditors. In 2023, this included the payment of an offsetting fee as required by albert.
- 'Produced by ITV' methodology: The assessment of completion for ITV Studios productions can be assessed internally, meaning that we count productions that only have the offsetting payment left to complete as "certified".

4.2 Staff Training

All full-time ITV employees undertake yearly mandatory training which contains a climate module. This training is tracked, and feedback is collected to encourage continuous improvement. We measure the total number of staff undertaking the training.

4.3 Waste

ITV has an extensive variety of sites and activities, each with their own individual waste management practices and challenges. We currently collect waste data both via direct upload on the Ecometrica platform, and through our cleaning team via Workplace Services. Improving on our waste data we have started including our tech waste and archives waste in our reporting cycle.

4.3.1 Waste Assumptions

Where actual waste data is not available, we use an ITV specific waste assumption per FTE. This ITV specific assumption is based on the actual data collected from our UK sites.

Where international sites are estimated, a conservative approach is taken, assuming an equal split between waste disposal and recovery, and no recycling assumed.