



Basis of Reporting

ITV Climate Action Reporting
Annual Report and Social Purpose Report 2024

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Introduction

1.1 Purpose

The purpose of this document is to outline the scope, methodology, metrics and boundaries of our Climate Action reporting for the 2024 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	Reduce all emissions by 90% by 2050
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
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 Standard², which covers all business operations within the UK and Internationally, including the United States. This includes companies owned by the ITV brand, labels and programmes 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, and Investments.

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 11: Use of Sold Products

Use of Sold Products is excluded from ITV's targets because it is considered an indirect use-phase emission source, and therefore outside of ITV's direct control. While ITV does estimate these emissions and includes them in their annual disclosure narrative, they are removed from the SECR table to avoid confusion.

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 does 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).

²ITV used market-based calculations for its Scope 3, Category 3, 7 and 8 emissions instead of location-based. We made this choice to maintain consistency with our Scope 2 emissions reporting. However, we acknowledge that, while this approach is becoming more common in carbon reporting, it is not recommended under the GHG protocol.

2.4 Data collection

Tools and Systems	In 2024, we used environmental data platform Watershed to gather and calculate our global environmental data related to emissions from Scope 1, 2 & 3.
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>Climate data is shared quarterly with ITV divisional leads.</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 (methodology for 2024 includes the assumption that all office buildings use 'other fuels')	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. Expenditure data is aggregated by unique account ID, vendor, and month. That metadata is used to make assumptions about the nature of an expense so each line item can be mapped to the appropriate industry codes/emissions factors. For 2024, company-level footprints disclosed through CDP data have been used for qualifying companies (details in section 3.2.1 below)	Spend	Watershed

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.

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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.	Capital expenses are collected from the AP purchase ledger. Emissions are calculated using spend-based USEEIO, CEDA, or CEDA+FLAG emission factors	Spend	Watershed
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		Watershed
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 controlled by ITV).	Collected as part of Purchased Goods and Services spend data, and is extracted to report separately	Spend	Watershed
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 uses actual invoice readings for 12 workplace services managed office sites, and estimated based on headcount for the rest of our global portfolio	Metric Tonne	Watershed
6. Business travel ⁴	Employee transport for business-related activities during the reporting year (in vehicles not owned or operated by ITV).	Business travel booked through our central booking system is uploaded to Watershed quarterly. Anything not booked on our central booking system is uploaded via employee expenses or direct upload	Passenger Miles	Watershed

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

		Spend data is then analysed 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		
7. Employee commuting	Employee transport between their homes and their worksites during the reporting year (in vehicles not owned or operated by ITV).	Full time employee numbers are collected from UK, US, International, and Independent labels monthly, and are labelled as remote, hybrid or office workers (unless otherwise stated, employees are assumed to be hybrid based on ITV flexible working policy). Watershed then uses data published by governments and data aggregators to estimate average commute mix and distance for each location and apply that to the total number of commuting employees in each location to determine miles traveled by car, public transit, walking and biking	Full Time Equivalent	Watershed
8. Upstream leased assets	Energy use at upstream leased sites.	Extrapolated for landlord controlled sites	M2 or FTE	Watershed
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 (calculated but excluded from total footprint)	Gross emissions associated to the use of products consumed by ITV clients (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	Hourly consumption for our Britbox, ITVX and Linear platforms, filtered by use case and network type. ITV continues to participate in the DIMPACT project and follows industry best practice to better understand our industry-specific emissions	Viewer numbers (on devices/ Average device consumption/ DIMPACT data)	Watershed

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	direct).			
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 ⁵	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 ⁶ . Emissions are then calculated using a spend based approach using industry specific CEDAv7 emission factors (similar to Cat 1) ⁷	Revenue	Watershed

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 Category 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 and International Sites:

- For all UK sites managed by a third party contractor, Q4 2024 data was unavailable, and so the figure has been estimated based on square footage.
- For all other UK and International sites, where data is unavailable, figures are estimated based on square footage.

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.⁸

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

⁵ The figures used for Cat 15 do not undergo financial audit unless required to in the region that they operate in.

⁶ Where no revenue can be found for 2022 and 2023, we use the best available information.

⁷ Investment revenue is converted to USD, then we convert spend from 2024 USD to 2022 USD using inflation factors because CEDAv7 emission factors are in 2022 USD. Inflation rates are specific to each individual industry, as each industry has its own price level.

⁸ 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).

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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 Watershed 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 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.

Watershed 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 total Scope 3 (Category 1, 2, 3, 4, 5, 6, 7, 8, and 15) emissions, resulting in the assurance statement for the 2024 reporting period provided on our website.

Other Metrics

4.1 BAFTA 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

- Produced by any ITV UK Label, including majority investments
- Co-productions where ITV Studios is lead producer
- All long-form productions for transmission
- Productions completing post-production in the reporting year (irrespective of start date)

Excluded

- Minority investment companies
- Non-UK labels and co-productions where ITV Studios is not the lead producer
- Short-form & digital productions are exempt, but may choose to go through the process voluntarily and will be included in the final figures
- Pilot shows not for transmission are exempt, but may choose to go through the process voluntarily and will be included in the final figures
- Productions completing post-production outside of the reporting year

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 transmitted within the reporting year
- All Sport commissions where ITV Sport are producing a World Feed, or have a wrap-around (Pres) programme
- Where a series overlaps across two reporting years, it is in scope for the year of the final episode's transmission

Excluded

- Acquisitions, repeats, daily and long-form News output from ITN, fully ad-funded content, non-transmitted pilots, and short-form productions (promos, cut-downs, 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:

- "albert certified" refers to programmes that completed the full albert certification process, including completion and approval of both the carbon footprint and carbon action plan. Also included within this total are 'projected' completion figures, which consists of:
 - Shows marked as "Completion Required" for their Carbon Action Plan, which have been awarded preliminary certification by albert. This is usually due to an outstanding piece of evidence from a non-scoring/non-mandatory section of the Carbon Action Plan.
 - Shows that are delayed by a technical issue or processing error. A manual review

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is conducted by the ITV Studios Sustainability team in this instance and an informed decision is made.

- "Not albert certified" refers to programmes that:
 - had certification rejected by albert.
 - did not complete the process.
 - were not registered on the albert system.

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 Watershed platform, and through our cleaning team via Workplace Services.