



## **Basis of Reporting**

ITV Climate Action Reporting  
Annual Report & Impact Report 2025

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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 2025 Annual Report and Impact 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 Impact 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
Zero Waste	90% recycled or reused by 2030
Supply Chain	100% Sustainable Supply Chain by 2030
Culture	100% BAFTA 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 and nature-related content on-screen

To remain at the forefront of best practice in the climate transition, we are currently reviewing our environmental targets and plan to publish an update in 2026. This reflects our focus on improving the robustness of our data, on prioritising action in the most material areas, and on adapting to a fast evolving landscape of frameworks and regulatory requirements. As a result, we have transitioned away from our previous 2025 interim markers.

# Scope of Reporting

## 2.1 Geographical Boundaries

ITV is a vertically integrated business comprising ITV Studios and Media & Entertainment (M&E). We report emissions using an operational control approach (detailed in Section 3.5) in line with the Greenhouse Gas (GHG) Protocol<sup>1</sup>. This global scope includes all operations across the UK, the United States, and our international markets. Where business acquisitions operate from ITV-controlled buildings, their emissions are accounted for within the site total but are sub-labeled to allow for independent tracking of their environmental profile.

## 2.2 Reporting Period

The data within our Annual Report and Impact Report is based on a standard calendar year, covering the period from 1 January to 31 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:

- Category 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 within Category 1.

- Category 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.

- Category 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.

- Category 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.

- Category 13: Downstream leased assets

ITV does not have any downstream leased assets.

- Category 14: Franchises

ITV does not have any franchises.

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<sup>1</sup> To maintain alignment with the GHG Protocol, ITV has used location-based calculations for its Scope 3 emissions. This differs from the previous year, in which market-based calculations were used.

## 2.4 Data collection

Tools and Systems	In 2025, 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 &amp; 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 (Category 15) is owned by Finance, and Purchased Goods &amp; Services (Category 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 ITV's Annual Report and the Impact Report.</p>

## Methodology

### 3.1 Scope 1 and 2 calculation methodology

Unit of measure: tCO<sub>2</sub>e

Emission	Source	Methodology	Metrics
Scope 1: Gas	Purchased gas for all sites	Gas bills - data collected by landlords/ energy management companies <sup>2</sup>	kWh or cubic metres
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 2025 includes the assumption that all office buildings use 'other fuels') <sup>3</sup>	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 <sup>4</sup>	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	kWh
Scope 2: Electricity (Market-based)	Electricity emissions using purchased electricity factor	Electricity bills- data collected by landlords/ energy management companies	kWh

<sup>2</sup> 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.

<sup>3</sup> ITV reports on fuel oils within our SECR table, which contain our heavy gas oils and crude oil usage.

<sup>4</sup> Vehicle fuels include diesel fuel, fuel gas, E10 gas, and motor gasoline.

### 3.2 Scope 3 calculation methodology

Unit of measure: tCO<sub>2</sub>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 2025, company-level footprints disclosed through CDP data have been used for qualifying companies (details in section 3.2.1 below)	Spend	Watershed
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	Collected as part of Purchased Goods and Services spend data, and is extracted to report separately.	Spend	Watershed

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	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).			
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 estimated based on headcount for our global portfolio. <sup>5</sup>	Metric Tonne	Watershed
6. Business travel <sup>6</sup>	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 from data owners.  We prioritise mileage-based data for all flights and rail bookings, including those from our central system and external providers. Where mileage is unavailable - specifically for taxi use, lodging, car hire, and other off-system travel - we calculate activity based on spend data.	Passenger Mileage / Spend	Watershed
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 (FTE)	Watershed
8. Upstream leased assets	Energy use at upstream leased sites.	Extrapolated for landlord-controlled sites	Square metres 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	N/A	N/A	N/A

<sup>5</sup> This number increased in 2025 because of improved estimation methodology.

<sup>6</sup> We are using the updated BEIS 1.7 EF, reduced from 1.9 in line with the latest scientific evidence.

	consumer. ITV's products, as online and digital media do not require downstream transportation.			
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 with 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 direct).	Hourly consumption for our ITvX and Linear platforms, filtered by use case. It is assumed that all recorded consumption occurs via Wi-Fi networks.  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
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 <sup>7</sup>	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% <sup>8</sup> , collected from the Joint Ventures report <sup>9</sup> . Emissions are then calculated using a spend based approach using industry specific CEDAv7 emission factors (similar to Cat 1) <sup>10</sup> .	Revenue	Watershed

<sup>7</sup> The figures used for Cat 15 do not undergo financial audit unless required to in the region that they operate in.

<sup>8</sup> South Shore Productions Limited included in Cat 1 Purchased Goods and Services in 2025, therefore excluded from Cat 15 Investments

<sup>9</sup> Where no revenue can be found for the current year, we use revenue from the previous year.

<sup>10</sup> Investment revenue is converted to USD, then we convert spend from 2025 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.

### 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 UK sites managed by a third party contractor, a large majority of Q4 2025 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.<sup>11</sup>

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 Watershed in our Scope 1 and 2 emissions. In the case of additional production offices being rented for a specific production, the emissions will be captured within the end of year Spend data.

#### 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.

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<sup>11</sup> 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).

### **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 at least 1,000 square feet of floor space OR have at least 10 employees.

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 2025 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**

- "BAFTA 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 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 annual mandatory training which contains a climate action 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 estimation based on headcount for our global portfolio. Consistent with the previous year's methodology, the calculation of ITV's recycled waste percentage was based exclusively on waste data uploaded directly from our facilities.