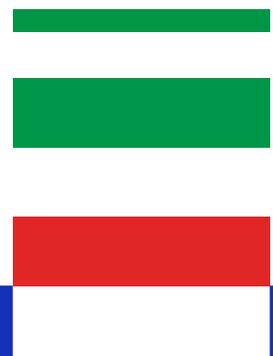




UNITED BID 2026 SUSTAINABLE EVENT MANAGEMENT

**UNITED
AS ONE**



16 MARCH 2018

1. INTRODUCTION

Given the Bid Book page limit, we have prepared the following document to provide additional details of our Sustainable Event Management (SEM) system, which is summarized in Section 22 of the Bid Book.

As described, the United Bid is committed to implementing a Sustainability Strategy, “Sustainability+”, which means meeting and **going beyond** what is required from international and domestic regulations for human rights and social responsibility, economic development, and environmental protection.

We uphold these commitments by proposing a SEM framework for effective planning, execution, and review of our sustainable outcomes across three principal, iterative, and continual phases. This framework is designed to ensure a decision-making and management structure is in place if/when FIFA awards the opportunity to host the 2026 FIFA World Cup™ to the United Bid. The following diagram summarizes the main SEM elements.

UNITED BID SUSTAINABILITY STRATEGY = “SUSTAINABILITY+”

Sustainability+ delivered using the United Bid SEM proposition

SEM framework:

3 continual and iterative phases – Planning, Implementation, Review and Correction

PHASE 1 – PLANNING

This phase covers our four principle sustainability goals and related specific scope, strategies and delivery plans, our guiding principles, our main sustainability roles and responsibilities, and how United 2026 can engage with stakeholders, manage compliance, and evaluate issues.

This phase plans the delivery of four principle sustainability goals:

1. Environmental protection and enhancement

details in Section 24 of the Bid Book

2. Human rights, labor standards, and social responsibility

details in Section 23 of the Bid Book

3. Economic development and Ethical conduct

details below in 3.B and **Annex 1**

4. Sustainability legacies

details below in 3.B and Part 10

PHASE 2 – IMPLEMENTATION

This phase covers how we propose to execute SEM elements connected to resources, training, communications, operational planning, documents, and project controls, supply chain, and procurement.

PHASE 3 – REVIEW AND CORRECTION

This phase is about monitoring and reviewing progress, reporting, talking grievance and corrective action, auditing, and striving to ensure continual improvement.

Our approach to delivering Sustainability+ through the SEM is guided by the United Bid's five principles that have been embedded into the work of the United Bid:

- 1. Responsiveness**
- 2. Inclusivity**
- 3. Transparency**
- 4. Integrity**
- 5. Respect**

These principles align with the ISO 20121 for Event Sustainability Management systems, the United Nations' Sustainable Development Goals and Guiding Principles on Business and Human Rights, and other international standards. Transparency and accountability, for instance, have been and will be included in our sustainability reporting through the Global Reporting Initiative (GRI).

Should we win the Bid, we will continue to reflect these principles in the way we operate as we collaborate with FIFA on policies, processes, and strategies for sustainable outcomes and deliver Competition plans into legacy.

In this Supplement to Section 22 of the Bid Book we have set out:

- PART 1 Introduction**
- PART 2 Aims & Scope of the United Bid SEM (22.1)**
- PART 3 SEM Phase 1 – Planning (22.1)**
- PART 4 SEM Phase 2 – Implementation (22.1)**
- PART 5 SEM Phase 3 – Review and Correction (22.1)**
- PART 6 Integrating SEM with United 2026 Operational & Management Structures (22.2)**
- PART 7 Sustainable Procurement and Supply Chain SEM Compliance (22.3 and 22.4)**
- PART 8 Corruption Risks and Preventive Measures (22.3)**
- PART 9 Stakeholder Engagement (22.5)**
- PART 10 Sustainability Legacy (22.7)**

For details on Section 22.6 of the Bid Book please refer to the GRI Referenced Report.

2. AIMS & SCOPE OF THE UNITED BID SEM

Aims

The United Bid's Sustainability Strategy, "Sustainability+" can be delivered using the SEM framework presented in Section 22.1 of the Bid Book.

The overarching aims of the SEM are to:

1. Embed a culture of sustainability into the day-to-day operations and decision making of United 2026, the executive team, workforce, key partners, and member associations across the three Host Countries.
2. Guide the development, implementation, and hosting stages of the 2026 FIFA World Cup™ with specific commitments, policies, processes, and procedures.

Scope and Phases

The scope of our proposed SEM covers all elements of the design and delivery of the Competition from bid stage to legacy. It includes sustainability policies, processes, and procedures and aligns with the requirements of ISO 20121 for Sustainable Event Management. Its execution covers the following three key continual and iterative phases:

1. **Planning**
2. **Implementation**
3. **Review & Correction**

Influence

United 2026 has responsibilities over extensive and complex areas of control and influence. We recognize that delivering world-class sustainability performance will require strong leadership and a comprehensive SEM that incorporates sustainability goals, policies, procedures, and plans for delivery to ensure positive impacts and avoid negative ones. Information used to base our decisions on

goal setting are informed by ongoing input of stakeholders and partners, and the findings of recent and future compliance reviews, and risk and impact assessments.

The areas of greatest control that have the most potential for sustainability benefits are listed below.

All of these are present challenges and opportunities in existing cities and we recognize that the areas where we have less direct control will require more effort to influence and deliver sustainable benefits.

- Infrastructure and sites including stadiums, fan zones, accommodation
- Resource management, waste and sourcing including temporary overlay, merchandise, and food and beverages
- Transportation and mobility including air travel, airports, public transit, fleets, and self-propelled mobility
- Climate change aspects including energy and greenhouse gas emissions and mitigation of climate risks
- Environmental quality, including green spaces and biodiversity
- Areas where risks to human rights are present and therefore need to be protected. This includes protections against discrimination in all its forms, and measures to protect workers (paid, contracted, and volunteer), supply chain labourers, privacy rights, and other salient risks
- Youth and social initiatives, including Football for Hope events and priorities
- Fan behavior understanding to increase awareness and engagement on sustainability

SEM Milestones

Deliverables associated with the Sustainability Strategy, SEM, key programs, and reports will occur throughout the life-cycle of the event.

Preparing for Competition & Legacy	Staging the 2026 FIFA World Cup™	Post Competition & Legacy
<ul style="list-style-type: none"> • Establish United 2026 governance structure, board and executive leadership, as well as Subsidiaries. • Help finalize and implement the FIFA-approved United 2026 Sustainability Strategy and SEM. • Carry out program-level Strategic Environment Assessment and site specific Environmental Impact Assessments. • Conduct periodic audits, risk assessments, and reviews for compliance on all three sustainability dimensions. • Ongoing stakeholder engagement, setting targets, establishing SEM programs and processes. • Conduct sustainable event monitoring and performance tracking for GRI report. • Conduct regular SEM Reviews to determine effectiveness and areas for continual improvement. • Football for Hope and other FIFA events and sustainability initiatives. 	<ul style="list-style-type: none"> • Implement sustainable event operations (Competition, stadia, overlay infrastructure, fan sites, airport, transport, energy, etc.) across the Host Cities. • Deliver program for fan engagement. • Conduct sustainable event monitoring and performance tracking for GRI report. • Conduct regular SEM reviews to determine effectiveness and areas for continual improvement. 	<ul style="list-style-type: none"> • FIFA World Cup™ overlay site dissolution. • Asset management and dispersion. • Transition to legacy mode. • Engage with key stakeholders and Advisory Panel members to review the performance of the sustainable event and associated programs. • Post 2026 FIFA World Cup™ GRI Report.

3. SEM PHASE 1 – PLANNING

Introduction

This phase of the SEM will begin by building on the initial planning activities conducted by the United Bid. In order to fully understand how the 2026 FIFA World Cup™ actions will affect social, environmental, and economic conditions where our event-related activities occur, we will continue to identify and engage with interested stakeholders on the sustainable development issues related to the preparation and hosting of the 2026 FIFA World Cup™.

We are committed to ensure the application of current legal, regulatory, and other responsibilities through compliance assessment and management (More details in 3.C-E and Parts 7-8 below). Incorporating input from stakeholders, compliance reviews, risk and impact assessments, we can make sure United 2026 determines priorities to conduct a sustainable event. These priorities can support the goal of hosting an international Competition of this size within the sphere of control and responsibility of the event organizer.

The planning phase of our SEM proposition includes the following main elements:

A. Stakeholder Engagement

B. Sustainability Goals

C. Compliance Management

D. Guiding Principles

E. Risk Management

F. Roles and Responsibilities

A. Stakeholder Engagement

As introduced in the Bid Book, we are using the framework and process outlined in AA1000 Stakeholder Engagement Standard to begin mapping the areas covered by the SEM against stakeholders engaged in the process thus far, identifying any gaps. From there, we will work with FIFA to outline the format of how to engage most effectively with stakeholders based on the needs of the SEM (e.g. compliance, ethical conduct, human rights, environmental protection, sourcing), gaps identified or areas of heightened risk, and the geographic footprint of the event.

The planned engagement will likely include a combination of consultation, multi-stakeholder panels and workshops, partnerships, and integration into operational planning. We commit for the proposed engagement plan to be properly resourced, capacity needed to foster engagement is built, and that engagements conducted are focused, inclusive, and solutions-oriented. To ensure these engagements serve the needs of the SEM, we need to track outputs, including summaries of concerns, proposals, recommendations, and decisions, to action plans which address them.

Finally, we propose to monitor and evaluate engagements of all formats, ensuring they address the concerns raised and actions taken effectively. With FIFA, we look to establish an ongoing stakeholder engagement process, building on what has been started. Moreover, we plan to set up a formal Advisory Sustainability Panel for the entire event life-cycle. For more information, please see Part 9, the detailed Stakeholder Engagement process for the Human Rights described in Section 23.3, and the United Human Rights Strategy ([Annex 4](#)).

B. Sustainability Goals

The United Bid has established a set of four principle sustainability goals relating to delivering sustainable outcomes for the environment (including energy, water, waste, and resource management), for society (respecting human rights, labor standards, and social responsibility), and for the economy (economic development, ensuring ethical conduct, and responsible sourcing).

Principle Sustainability Goal 1

Environmental Protection and Enhancement

Section 24 of the Bid Book describes how the SEM can not only guide environmental protection but also enhancement. It includes our commitment to aligning with international protocols, agreements, and compliance requirements and sets out a series of performance enhancing sub-goals related to environmental sustainability. Our developing environmental program is being informed for the Bid stage by an Environmental Impact Assessment (including a preliminary estimate of the Carbon Footprint of the Competition) and includes prevention and mitigation measures for environmental aspects such as carbon, energy, waste and water management, transportation, food, and biodiversity.

Principle Sustainability Goal 2

Human Rights, Labor Standards, and Social Responsibility

Following FIFA's requirements and priorities, our social responsibility strategy includes a comprehensive Human Rights and Labor proposition, described in Section 23 of the Bid Book. This Section 23 includes our strong public commitment to supporting human rights and how we will deliver its execution through an extensive strategy linked to SEM elements. Our Human Rights strategy contains a comprehensive risk assessment that informs an action plan, which incorporates monitoring, grievance, and response mechanisms. We also have plans for youth and social legacies, including Football for Hope events and priorities.

Principle Sustainability Goal 3

Economic Development and Ethical Business Conduct

The hosting of the 2026 FIFA World Cup™ will provide great economic opportunities as well as challenges. Through consultation and partnering with FIFA and our Host City partners, the United Bid aims to deliver important economic development goals. Together with industry and trade associations, community development organizations, and representatives of the broader event supply chain, United 2026 will be able to apply its decision-making and purchasing power to deliver direct opportunities for job creation, business development, innovation, tourism, trade, and brand development associated with staging and hosting the Competition. We envisage significant economic development, investments, the creation of new businesses and jobs, and long-term tourism opportunities that will benefit our United communities and countries through hosting the 2026 FIFA World Cup™.

In this regard, a study by a leading global management consulting firm reports the 2026 FIFA World Cup™ could create more than USD \$5 billion USD in economic activity for North America, supporting approximately 40,000 jobs and more than \$1 billion USD in incremental worker earnings across North America. (More details in [Annex 1](#))

We trust that the proposed SEM can help to deliver these economic benefits through compliance policies and detailed plans for human rights, labor standards, good hiring and training practices, and sustainable sourcing, all enabled by our approaches supported by technology and innovation. Thus, the United 2026 SEM can strive to ensure ethical business and fair marketing practices, including anti-corruption policies for organizers and all parties linked to the event, as proposed in Parts 7 and 8.

Principle Sustainability Goal 4 Sustainability Legacies

In consultation with our Candidate Host Cities and partners, the United Bid proposes a 'historical' approach, which includes planning, developing, and delivering new ways of work, new levels of awareness and engagement, new physical outcomes, and innovative models for replication as a result of an eight-year event cycle that neither requires nor involves the construction of stadiums. All to be further planned and finalized with FIFA.

The United 2026 SEM can use an integrated approach to ensure governance for legacy planning and managing outcomes. Sustainability legacy outcomes may include but are not limited to:

- Best practice blueprints and knowledge transfer modules on planning and managing environmental protection, embedding and respecting human rights, labor standards, and a commitment to youth/social development, compliance and ethical conduct, and economic prosperity associated with the 2026 FIFA World Cup™.
- Specific environmental legacies reflecting net positive biodiversity habitat, portfolio of carbon reduction technologies, processes, and offset projects (for additional details, please see Section 24 of the Bid Book).
- Youth development and football programs for the host regions and beyond (for additional information, please see section 23 of the Bid Book).
- New jobs created, new skills developed for volunteers, new economic opportunities, and business practices through sustainable event management. (See **Annex 1** below).
- New knowledge, insights, and opportunities around fan behavior (See Part 10 below and the Innovation and Fandom Supplements in the Supplementary documents).

The United Bid's approach to legacy is to embed its foundation from the start, including into the sustainable event management cycle. This work starts right away and will continue many years after the last whistle. More information on our sustainability legacies are described through the lens of the EVENT, the GAME, the FANS, and the WORLD (Part 10).

C. Compliance Management

Supported by an Ethics and Compliance Officer (or Independent Firm) and the legal team of FIFA, we propose a United 2026 legal registry of relevant legal, regulatory, and other requirements. This registry is to be used as a reference for relevant, current, and emerging requirements associated with staging and hosting the Competition.

We recommend a compliance management policy including a United 2026 Code of Conduct and policies related to anti-bribery and anti-corruption, conflicts of interest, antitrust, anti-money laundering, gifts and entertainment, anti-discrimination and anti-harassment, etc. All policies are to be completed in "plain language" to improve accessibility and readability. This common-sense approach to organizational governance will ensure that every member of United 2026 is acutely aware of their responsibilities and the rules governing their conduct.

In regard to environmental protection, the Host City and site-specific environmental impact assessments (EIAs) conducted in the early phase of the event cycle identifies legal requirements associated with FIFA World Cup™ operations (See EIA Report). Further, more detailed review of local and municipal by-laws and regulations can incorporate a range of new event-related legal requirements associated with such things as waste management, noise, and security in the United 2026 compliance strategy.

The proposed compliance management strategy can demonstrate due diligence by preparing the legal registry, conducting compliance, risk and impact assessments, developing operational controls, and conducting regular reviews of compliance performance through monitoring, auditing, and management analysis.

For more details on Ethics and Compliance please refer to Parts 7 and 8.

D. Guiding Principles

The United Bid's Guiding Principles are applied, integrated and reflected throughout the SEM:

Responsibility is demonstrated through the development and implementation of the SEM, which is ultimately designed to help the 2026 FIFA World Cup™ delivery teams understand potential environmental, social, and economic impacts and respond with policies and programs designed to avoid negative impacts and enhance positive outcomes. Our Sustainability+ Strategy will be informed by stakeholder input, risk and impact assessments, and compliance reviews to respond with practical, comprehensive, and innovative controls. The Review and Correction phase of the SEM provides the mechanism for ongoing evaluation, correction, and continual improvement. As such, the SEM demonstrates how United 2026 can take responsibility for its sustainability plans, actions, and performance.

Inclusivity is achieved through a robust stakeholder engagement approach and governance structure. The SEM's stakeholder engagement plan is designed to include the input of Host Cities, sponsors, and the supply chain, as well as organizations with expertise and interest in human rights, labor, social responsibility, environmental protection, and economic development. Engagement has and will continue to involve internal members of United 2026, partners as well as critics. We endorse a governance structure that reflects inclusivity by providing channels for constant engagement through the Competition website, internal and external communication channels (including newsletters, briefings, and meetings), and through the United 2026 Sustainability

Advisory Panel, whose members will reflect a comprehensive set of interests and expertise outside the organization – domestically and internationally.

Transparency is realized through the timely publication of our plans, progress, and performance reports. This information includes the Competition Sustainability Strategy and sustainability reports. Both sets of information contain performance information against goals, the nature of any sustainability incidents, and our response with corrective actions. Main sustainability information should be assured by third-parties to support credibility, transparency, and trust. Responsiveness is achieved by setting up mechanisms to receive and review questions and grievances, and having an internal process to quickly analyze and respond.

Integrity is achieved by demonstrating consistent behavior and good conduct. The FIFA World Cup™ is an enormous responsibility with significant complexity, for which we propose a governance structure and culture for compliance and ethics reflecting international best practices and standards for social responsibility. With eight years of annual planning, management reviews, consistent responses to communication requirements, and corrective actions, we trust that the Competition leaders and workforce, partners, stakeholders, and the public will experience our integrity in action.

Respect can be achieved through our unwavering approach to understanding and respecting human rights, the environment, the rule of law, and our stakeholder interests. By taking measures to understand the requirements associated with each of these areas and developing policies, controls, and programs to address these requirements, we will reflect our respect and demonstrate our social responsibility as a FIFA World Cup™ host.

E. Risk Management

United 2026 personnel responsible for tracking and managing risks can assist the Executive Team in regular reviews with key departments to proactively manage and respond to issues and opportunities. We propose a number of United 2026 mechanisms to identify current and emerging risks and issues that may affect the sustainability performance of the Competition. These mechanisms include:

1. Compliance, risk, and impact assessments to identify and evaluate risks, positive and negative issues, and opportunities.
2. SEM procedures for monitoring and auditing.
3. Procedures for responding to grievances and incidents and following up with corrective actions.

For example, in identifying and evaluating risks to human rights posed by the activities related to the 2026 FIFA Fan Fest™, we undertook a process that involved understanding risks and issues from many perspectives, including the national context (laws and practice in our three countries), input from human rights experts in many areas (e.g. privacy rights, procurement, labor, etc.), and finally from engaging stakeholders representing groups whose human rights are at highest risk of being affected by the direct or indirect activities of the Competition. In the process of understanding risk from these different perspectives, we also developed a point of view on how to effectively monitor risks and conduct due diligence on an ongoing basis.

For environmental protection, we developed an Environmental Impact Assessment (EIA) with assistance from a third-party global expert. The EIA identified risks, issues, and opportunities for responsible environmental protection and enhancement throughout planning, staging, and post-tournament legacy phases of the 2026 FIFA Fan Fest™. The EIA methodology was developed using international best practice, with reference to and analysis of Candidate Host City

environmental regulations and guidance, FIFA's requirements, best practice for global sports events, and relevant international standards and protocols. Our Candidate Host Cities, as well as other government representatives and non-governmental environmental organizations, were also consulted as part of the EIA development process.

The EIA provided: 1) an assessment of the environmental baseline in Candidate Host Cities; 2) an overview of potential environmental impacts from staging the tournament through materiality analysis; and 3) recommended strategies for mitigating impacts and environmental enhancement.

F. Roles and Responsibilities

This process defines the human and technical support needed for developing and implementing the SEM. In terms of specific roles and responsibilities, we propose to appoint a qualified SEM representative to the United 2026 Board, a member of the Executive Team (Chief Sustainability Officer), and a representative for United 2026 Subsidiary in each Host Country.

United 2026 needs to ensure strong liaison with national entities, particularly its Subsidiaries and the three member associations. The final SEM will determine the appropriate competence of the personnel that will deliver a strong sustainable event performance. For more details on the roles and responsibilities we propose, please see Part 6.

4. SEM PHASE 2 – IMPLEMENTATION

Introduction

The implementation phase contains policies, plans, and procedures that cover resourcing the SEM and the interaction between the United 2026 executive leadership, its Subsidiaries, and the three member associations to execute the Competition. It includes the following main elements:

A. SEM Resources

B. Internal and External Communications

C. Operational Planning and Control

D. Document Management

E. Sustainable Sourcing Program

F. Supply Chain Management Compliance

A. SEM Resources

In addition to establishing human resources and SEM team members with designated sustainable event management roles and responsibilities, we plan to ensure sufficient financial and technical resources are allocated to the effective delivery of the SEM.

Financial budget allocations for key departments responsible for carrying out elements of the SEM must be allocated to implementing sustainable operations and programs, including a capital budget to invest in new and best available technology for sustainable innovations to be used for the event and its legacy. Please see the proposed United Bid Budget in Section 21.

In terms of resources for the proposed Human Rights Strategy, key items needed to implement it include updating the human rights risk assessment and action plan, development of a human rights city scorecard and rollout to Candidate Host Cities, as well as the setup and

launch of stakeholder engagement working groups. Later in the event lifecycle (2021 – 2024), additional resourcing will be needed to fund grievance management, more robust stakeholder engagement, and cross-city collaborative initiatives, as well as hosting events to share best practices around human rights (e.g. procurement, supply chain, security, etc.).

The environmental protection and enhancement team will need to be resourced to finalize and implement policies, strategies, and action plans and to develop baselines from which to measure progress and success. The team of environmental experts can support and assess the design of the Competition and improvements in the stadiums against the proposed specific environmental goals and targets. Given the complexity of hosting the Competition in cities with existing systems for energy, water, waste, and transport, a close collaboration with the authorities of Candidate Host Cities is required.

Moreover, as we move into delivering the Competition and our sustainability goals, resourcing the proposed data observatory and decision theater (described in Bid Book Section 24.2) will become important for making evidence-based real-time decisions. This will require investment in data acquisition and monitoring to track performance against goals and baselines and for reporting against the SDGs and GRI, to demonstrate the sustainability value of the events across the Candidate Host Cities.

United 2026 needs to incorporate a policy and a detailed procedure to deliver sustainability and SEM training requirements for the United 2026 workforce (paid staff, volunteers, and contractors), United 2026 Subsidiaries, and associated third parties in the supply chain. We propose training modules that will ensure individuals have the awareness and competence to meet minimum requirements

in their decision-making and behaviors among their work team. Training should include, but not be limited to, orientation on United 2026 Sustainability goals and approach, compliance and ethical conduct (including anti-corruption), environmental protection, and respecting human rights and labor standards. The delivery and efficacy of training will be tracked and evaluated on how it adheres to requirements and goals, in order to inform corresponding areas for continual improvement.

Examples of training include:

1. For the proposed **Human Rights** Strategy, we propose training modules developed together with human rights stakeholders, to cover issues such as ethnicity, nationality, immigration status, religion, and safe and inclusive behavior in stadiums and fan zones, including early warning of offensive fan behavior. Also, the provision of briefings to event-related personnel in the stadiums, fan zones, cities and airports, covering how to handle any incidents which may occur.
2. For **environmental protection and enhancement**, training entails familiarization with the event goals and targets and the interdependencies across systems for energy, water, waste, etc. As our environmental goals cover all stages of the Competition into legacy, we would need to familiarize and raise awareness across all parts of United 2026, our stakeholders, Candidate Host Cities and our supply chain. This will go down to the level of ‘tool box talks’, training the workforce and contractors in the importance of behavior on-site relating to energy efficiency, water conservation, and waste avoidance and recycling.

B. Internal and External Communications

United 2026 needs to establish and publicly communicate its Sustainability Strategy and performance through both internal and external communication channels. The internal communication policy and program will ensure that United 2026 Members, including its Board, Executive Team, workforce, and member associations are informed of the SEM requirements, plans, progress, and performance.

SEM-related information can be exchanged through online secure communication channels, meetings, and briefings according to a periodic schedule determined with FIFA. Information will support workforce engagement goals, timely information for briefings and reviews by the Executive Team and Board, and updates on corrective actions.

External communications need to be integrated with United 2026 stakeholder engagement, community relations, and marketing communications. To ensure transparency and responsiveness, the main sustainability activities should be informed on the United 2026 official website. Our internal and external stakeholder engagement will inform our website and social media content. Moreover, community relations between the public and Candidate Host City teams can provide timely information and responses to city-based community queries and interests. Finally, the United 2026 marketing team will provide an important channel for information exchanged between rights-holders and the Competition organization.

We recognize the enormous opportunity of leveraging the marketing platforms to disseminate sustainable event requirements, activations, and mass marketing. This process can be guided and supported by our Communication, PR and Event Promotion plans included in Section 15 of the Bid Book.

C. Operational Planning and Control

The outcomes of the planning phase inform key SEM plans, programs, and processes. While the Sustainability Team will collaborate with other internal and external members of United 2026 to develop overarching programs for respecting human rights, ensuring environmental protection, and supporting economic development, they should also collaborate with heads of operational functions to create standard operating policies and procedures that will look to ensure proper decision-making and behavior by the United 2026 workforce.

For example, while the sourcing working group will be responsible for a number of program elements including engagement with the supply chain and collaboration with business and trade associations, – they will also be responsible for collaborating with internal leaders and managers to develop internal procurement and licensing procedures, sourcing codes of conduct, and monitoring practices to track sourcing progress and performance.

The operational policies and procedures will be identified based on best practices and the ISO 20121 Standard. The criteria for developing operational controls will be based on an evaluation where its absence would lead to non-compliance with the sustainability strategy and principles.

The operational planning and control proposed can be integrated in workforce functions and, in many cases, define the interactions between functional offices. For example, the sourcing policy and procedure can map linkages and interactions with the ethics and compliance teams; procurement, licensing, and sponsorship teams; as well as the communications, workforce, and sustainability teams. Operational controls should be developed for incident and emergency preparedness and response.

D. Document Management

We propose a United 2026 SEM structure of interlinked documents and records. These documents include key SEM-related standards such as ISO 20121 and FIFA policy documents among others.

The Sustainability Team will work with FIFA and information management team members to develop and maintain a complete and practical SEM information system across the organization. Documented information will be determined on the basis of ensuring SEM effectiveness through planning, implementation, and control of key processes within the organization. Controlled documents include information such as key policies and procedures, the code of conduct, and SEM forms. Controlled records include legal

registries, completed grievance and incident forms, audit reports, and GRI reports. Information and documents must be maintained and stored on a secure on-line information management system.

With respect to human rights, there are several aspects which involve managing key information. These include documents that:

- Track and follow up on stakeholder engagement interactions, ensuring that stakeholders are kept apprised of how their input has been incorporated into United 2026 decisions and activities.
- Are related to measuring performance on human rights scorecards. Our Human Rights Strategy contemplates the development of a scorecard to track Candidate Host City and Host City performance on defined human rights metrics, which will require requisite documentation to substantiate.
- Track and verify whether adverse human rights impacts are being addressed and formally and publicly inform how reported human rights impacts have been addressed.

For environmental protection, important documents include:

- Subsequent EIAs at event level and the mitigation action that they identify. This action needs to be transferred into site specific environmental protection for significant sites.
- Environmental plans and procedures for overlay construction and Competition operations, including the Carbon Management Plan.
- Sustainable procurement requirements for contract managers and providers of materials, supplies, and services.
- Documents to assist with monitoring, evaluation, reporting, and continuous improvement against environmental goals, targets, and metrics.

E. Sustainable Sourcing Program

The United Bid proposes a sustainable sourcing program to be designed in collaboration with FIFA, integrating best practices and conforming with the ISO 20400 guidance standard for sustainable procurement. It includes a plan for establishing a sourcing management team through a proposed sourcing working group and program elements to engage externally with business, trade organizations, and the supply chain, to support economic development and sustainable practices through sourcing.

Sustainable sourcing and program management activities include the development of goals, targets, and metrics, as well as codes of conduct and appropriate training. It also involves the development of specifications related to event items. For instance, dinnerware for food and beverage, food for event participants, overlay for temporary construction, and the tendering of contracts to reflect social inclusion along with fair competition in the marketplace. Finally, program elements include monitoring sustainable sourcing performance. Please refer to Part 7 for details on the United Bid's overarching approach to managing sustainable procurement with our supply chain.

F. Supply Chain Management Compliance

Activities associated with Supply Chain Compliance include conducting compliance and risk assessments to inform the management of all aspects of the Competition such as sustainability and good governance, striving to avoid corruption, bribery, and other non-ethical behavior. The outputs associated with Compliance Management include the development of specific anti-corruption policies, audit processes, and other controls to ensure the United 2026 workforce, member associations, suppliers, and contractors are meeting requirements. Please see Parts 7 and 8 for details on the proposed United 2026 sustainable procurement process and information on managing against corruption risks while integrating ethical business practices for other FIFA World Cup™ stakeholders.

SEM PHASE 3 – REVIEW AND CORRECTION

Introduction

We propose to assess and evaluate the effectiveness and performance of the United 2026 Sustainability Strategy and connected SEM through a set of tracking, audit, review, and corrective action policies and procedures. These activities provide key mechanisms to track SEM performance and support continual improvement. Specifically, this phase can be executed through the following processes that will inform and update ongoing planning:

A. Sustainable Event Performance Monitoring

B. Sustainability Reporting

C. Incident and Grievance Tracking and Corrective Action

D. Audit, Management Review, and Continual Improvement

A. Sustainable Event Performance Monitoring

In collaboration with FIFA, we propose to establish a detailed monitoring policy based on information from the planning and implementation phases of the SEM. Specific attention will be paid to information associated with the status of the progress and performance of United 2026's strategic goals, objectives, targets, and metrics for respecting human rights and labor standards, social responsibility and ethical conduct, environmental protection, and promoting economic development.

The Sustainability Team, together with specific and cross-functional teams, will determine what needs to be monitored and measured and what methods of measurement should be used to ensure valid results. SEM metrics can be informed by best practices, the UN SDGs, the GRI sustainability metrics and Host City monitoring. Efforts will focus on using common metrics to best support and influence the SEM program and operation teams across the three Host Countries.

Examples of monitoring to gauge the effectiveness and status of SEM policies, controls, and elements include the following range of activities:

1. Monitoring energy consumption and greenhouse gas emissions associated with United 2026 infrastructure, sites, and transportation operations.
2. Tracking reportable incidents associated with breaches in ethical conduct or respect for human rights.
3. Monitoring the status of SEM training for the United 2026 workforce.

More specifically, from a human rights perspective, United 2026 needs to work with partners and stakeholders to monitor progress of the implementation of the human rights strategy and human rights issues related directly or indirectly with preparing and hosting the Competition.

Key components of the recommended process include the proposed human rights scorecard whereby cities, partners, and stakeholders are encouraged to evaluate progress on their human rights performance, with indicators relating to a range of human rights issues, including those in the supply chain, and leveraging best practices in the private sector and stakeholder collaborative monitoring in the sport and other sectors globally. We believe that creating a competitive framework for improving human rights in a sports context is an innovative and high-impact approach.

Monitoring information will form the basis for taking action when necessary to avoid future non-conformities and potentially negative trends. For example, if waste diversion targets are high, and the status of relevant workforce training is low, then corrective actions can be planned to improve waste diversion performance.

United 2026 will prepare internal SEM performance monitoring reports for the Executive Team, Board and FIFA. The nature of the internal monitoring reports will align with the activities associated with each stage of the event life-cycle.

B. Sustainability Reporting

To demonstrate accountability and transparency, United 2026 should establish a detailed sustainable event reporting policy and supporting procedures that describe the range of reporting necessary to convey plans, progress, and SEM performance.

The reporting policy and procedures must describe the process for preparing internal and interim reports for FIFA and the United 2026 Executive Team. These sustainability “dashboard” reports will be prepared under the leadership of the Sustainability Team and provide key performance information, such as:

- The status of greenhouse gas emissions associated with executive team travel
- The status of waste management operational controls
- The effectiveness of the codes of conduct for sustainable sourcing
- Progress of Candidate Host Cities and Host Cities against defined human rights performance metrics
- The effectiveness of recruiting policies to ensure sufficient talent, social inclusion, and diversity among the United 2026 workforce
- Whether adverse human rights impacts are being addressed, a critical element of the UN Guiding Principles and,
- How human rights impacts have been addressed.

In addition, this policy includes the set of GRI-certified sustainability reports required by FIFA, as well as guidance for internal and external engagement with key stakeholders in advance of finalizing each GRI report. These activities will align with the AA1000 Standard

to ensure inclusivity, responsiveness, and transparency through stakeholder engagement for the preparation of each report.

The policy also needs to provide guidance on defining the scope of the report through materiality assessments and updated information from risk and impact assessments. The reports will provide an important platform for introducing and updating internal and external stakeholders on how the United 2026 accounts for its sustainable event responsibilities, challenges, and continual improvement solutions.

This information will also be used and adapted for reporting requirements required by United 2026’s government partners, and others, linked to the Competition. For example, economic impact reports on sports tourism associated with the Competition will probably require data and information from United 2026.

During the Competition, it will be important to collect large amounts of data across a myriad of systems, sensors, and other acquisition points. The United Bid proposes to develop a smart system for collecting and analyzing real time data across the venues during the Competition with partners and main agencies and bringing this together in a data observatory. Data analytics, presented in easy to digest dashboards and other spatial and graphical formats, in a decision theater at the Competition main control center, will aid accessibility and transparency, and will support proactive and evidence-based decision making around energy, waste, water, transport choices, and other operations.

C. Incident and Grievance Tracking and Corrective Action

United 2026, together with FIFA, will finalize a set of policies that support the identification, evaluation, and response to incidents, non-conformances, and grievances associated with ethical conduct, human rights, labor, and environmental protection requirements. An integrated approach, where possible, will be created to evaluate incidents and grievances and will define the required process for determining and tracking corrective actions.

For example, if an environmental incident reports a fuel spill at a United 2026 compound or a noise incident associated with construction of temporary overlay, or an incident of non-compliance in contracting with a third-party occurs, then the responsible United 2026 function – together with a member of the Sustainability Team – will determine what corrective action is required. The follow-up to the immediate response may entail more complete workforce training, or a review of operational procedures with contracted suppliers or the cancelling of a specific contract and reissuing a tender with better sourcing controls.

In addressing human rights grievances, we propose to build on existing grievance mechanisms, supporting them where needed, and establishing additional ones to fill any gaps. In doing so, United 2026 can establish clear grievance routes which are relevant to the issue raised (e.g. supply chain grievances are very different from press complaints), are time or place sensitive, are aligned and compatible with state-based judicial and non-judicial remedy mechanisms, are rights compatible, and are designed in consultation with stakeholders. These grievance mechanisms, wherever possible, can be integrated into SEM grievance processes.

Finally, we propose to establish a centralized repository for information about all grievances related to the Competition and a stakeholder oversight group to support the broad grievance approach of the hosting entity. For more information on how grievances are addressed for different types of human rights please refer to the United Human Rights Strategy, Section V.

D. Audit, Management Review, and Continual Improvement

We propose an audit policy for United 2026 leadership to assess compliance with required international standards, the 2026 SEM requirements and whether or not the SEM is achieving the goals and objectives defined in the Sustainability Strategy. This policy should include a schedule for conducting internal or third-party audits determined by FIFA, United 2026 leaders, as well as the sustainability and compliance and ethics team.

The Management Review and Continual Improvement policy and procedures define how United 2026 will ensure the suitability, adequacy, and effectiveness of the SEM. The reviews can occur on a six-month basis and will be informed by the reports and outcomes generated in the checking, evaluating, reporting, and corrective action activities described above.

The United Human Rights Strategy contemplates adoption of many standards, which are outlined in Section 23 of the Bid Book and Annex 2 of the United Human Rights Strategy. Compliance with respect to these standards should be embedded into the proposed human rights scorecard and involve engaging stakeholders and striking partnerships to ensure its implementation.

INTEGRATING THE SEM WITH UNITED 2026 OPERATIONAL AND MANAGEMENT STRUCTURES

Introduction

Under FIFA's direction, the planned SEM governance structure for United 2026 is one which is fully integrated with FIFA, the United 2026 Board, executive leadership, and Subsidiaries in Canada, Mexico, and the United States. We anticipate a close and fluid collaboration among all these parties.

Here, we propose key roles and responsibilities for SEM governance and how they can be integrated with the United 2026 operational and management structures at a high-level.

FIFA HQ – Office of Sustainability and Diversity

This office is responsible for the final United 2026 sustainability specifications and will collaborate on the implementation of the Sustainability Strategy, the SEM and associated policies, procedures, programs, and reporting.

United 2026 Board – Sustainability Member and SEM Committee

We propose that a sustainability representative of the Board and a SEM committee advises on risks reviews, emerging issues and opportunities of strategic interest related to the sustainability performance of United 2026 and its core responsibilities. Strategic interests include ethical business conduct, human rights and labor standards, environmental protection, economic development, and legacies. The SEM Committee would conduct periodic reviews of the United 2026 Sustainability Strategy and SEM, providing non-binding advice and input to the Board representative and Executive Team.

United 2026 Executive Team

This team will provide strategic leadership and resources to:

1. Implement the Sustainability Strategy and the SEM.
2. Implement SEM requirements related to scope of responsibilities.
3. Communicate high-level messages associated with the Sustainability Strategy, performance, and corrective actions to key management, staff, and external partners and stakeholders.

Chief Sustainability Officer (CSO)

As part of the United 2026 leadership team – and in consultation with FIFA, key internal executives, and staff, as well as external stakeholders, – the CSO has the authority to lead the development, implementation, and improvement of the Sustainability Strategy and SEM.

United 2026 Subsidiaries for Canada, Mexico, and the United States

United 2026 plans to establish a management team within each of its Subsidiaries for Canada, Mexico, and the United States. Under the direction of United 2026, and in close collaboration with the member associations, each country-specific management and operational team will have defined roles and responsibilities to execute the relevant elements of the Sustainability Strategy, and the SEM, in the Candidate Host Cities of their respective countries.

United 2026 Sustainability Team

In consultation with FIFA, the Sustainability Team will be formed with qualified personnel and embedded in the organization, including the Subsidiary offices. The team will include leaders for the SEM's expansion and execution, as well as the implementation of corporate-wide programs covering specific issues such as carbon, waste and water management, sustainable sourcing, human rights and labor standards, and venue operations. Each local sustainability team will work closely with Candidate Host City teams, stadium representatives, and other relevant stakeholders.

It is envisioned that the Sustainability Team members will include individuals and departments with shared responsibility for corporate planning, risk management and legal compliance (including ethical conduct, human rights, labor standards, environmental protection, and economic development), inter-governmental affairs, finance, procurement, logistics, sport development and legacy initiatives, communications, workforce, venue operations, and reporting.

At the Host City government level, we propose to identify a Sustainability Manager to engage with the CSO and Sustainability Team, and to coordinate activities associated with preparing and implementing the FIFA-approved Sustainability Strategy and SEM at the city and operations levels, including city and event infrastructure.

SUSTAINABLE PROCUREMENT AND SUPPLY CHAIN SEM COMPLIANCE

Introduction

The United Bid proposes a sustainable procurement process (or “sourcing process”) to help United 2026, its Subsidiaries, and the member associations in Canada, Mexico, and the United States align their procurement procedures with the Competition Sustainability Strategy and FIFA rules.

Together with FIFA, we would finalize a sourcing process with a set of policies, procedures, codes of conduct, and management, which incorporate all elements of the proposed Compliance Management policy. The sourcing process will help United 2026 make ethically, economically, environmentally, and socially, conscious choices and decisions that respect human rights in its procurement of all products and services, and when contracting with third-parties.

The sourcing process is centered on compliance with the FIFA Code of Ethics. This relates to managing corruption risks linked to the event and to the United 2026 procurement process, as well as to that of other event stakeholders. Other important drivers include the UNODC handbook “Strategy for Safeguarding against Corruption in Major Public Events” and other references, listed in **Annex 2** below.

With respect to protecting human rights in procurement, robust proposals were developed in consultation with experts in procurement and human rights stakeholders, which would be integrated into the sustainable sourcing process. These detailed proposals are found in the United Human Rights Strategy, section V, item I (Procurement).

For more information on the United Bid’s approach to human rights and labor standards in sourcing and contracting, see the Procurement and Supply Chain in section V of the Human Rights Strategy.

The United Bid’s proposition for a sustainable sourcing process and its management of the supply chain compliance to SEM principles includes the following elements (described in more detail below):

- Establish a sourcing working group that includes human rights and sustainable procurement experts.
- Integrate sustainable purchasing best practices and innovation.
- Prepare sourcing plans, processes, and specifications and align with recognized sourcing standards.
- Create contracting, as well as code of conduct, procedures.
- Develop partnerships and capacity building.
- Review sourcing performance.

Sustainable sourcing working group

The sourcing working group will be comprised of representatives from key United 2026 functions, such as sustainability, compliance and ethics, legal, human rights, procurement, finance, logistics, operations, and other relevant Subsidiaries and international and selected external stakeholders. The group will establish an integrated set of objectives and targets to ensure the sustainable sourcing process requirements are met, checked, and reported on.

In consultation with the Independent Compliance and Ethics Officer, designated members of the working group will also review best practices, risk assessments, audit reports, grievances, incidents, and corrective actions associated with human rights, labor standards, and environmental protection.

Integrating sustainable purchasing best practices and innovation

United 2026 can be accountable on sustainability impact in the context of procurement through engagement, communications, and reporting. We encourage transparency by sharing procurement decisions and actions taken and by incorporating the best practices, and others, included at the end of Part 8. We also propose to integrate innovative solutions promoting sustainable outcomes and life cycle costing to help United 2026 consider both value for money and costs and benefits to society, the environment, and the economy.

Sustainable sourcing of goods, materials, and services

United 2026's sustainable sourcing of goods, materials, and services can be directed by specifications that are guided by recognized and trusted national and international sustainability standards and protocols to support high standards of socio-economic and environmental performance.

We also recommend the assessment and selection of a range of recognized, specific eco-labels requirements to set standards for suppliers to deliver against, drawing on standards from sources such as the Ecolabel Index, an extensive global directory of over 400 eco-labels covering 199 countries and 25 industry sectors.

Codes for contracting procedures and ethical conduct

We propose that United 2026 set out codes for compliance and ethics, respecting human rights and labor standards and environmental protection for its workforce involved in sourcing and contracting activities with contractors, subcontractors, suppliers, licensees, sponsors and other third parties.

Develop partnerships and capacity building

It will be very valuable that United 2026 develops partnerships and builds capacity in the marketplace with key delivery partners, stakeholders, and its supply chain to support shared economic development, innovation, and trade goals. Best practices have shown that partnerships with local and regional economic development offices, financial sponsors, boards of trade, industry associations, and the supply chain more broadly, provide important channels of communication to raise awareness. Thus, United 2026 can take advantage of these channels to promote its strategic sustainability and sourcing goals, upcoming vending opportunities, key requirements, and resulting sourcing performance.

Review sourcing performance

The working group proposed can conduct regular reviews to assess the performance and effectiveness of the sustainable sourcing program. Tracking and reporting mechanisms for sourcing performance should also be established, beginning with bid tendering and RFP reviews, selection, contract monitoring, and fulfillment.

United 2026 can measure its influence on the expansion and adoption of improved sourcing and contracting practices, innovative solutions for the event, sports and other sectors, as well as associated supply chains. Also, in keeping with the SEM's policy on stakeholder engagement, focused interaction with members and representatives of the United 2026 supply chain will provide input and feedback on the performance of the sourcing program and identify opportunities for continual improvement.

For detailed information on the Bid's approach to human rights and labor standards in sourcing and contracting, please see the United Human Rights Strategy, section V, items F and I.

CORRUPTION RISKS AND PREVENTIVE MEASURES

Corruption risks assessment and management

In the planning and execution of any mega-sporting event there exists incentives, pressures, and opportunities for various parties to seek to engage in corrupt activities. Our assessment of risks associated with the FIFA World Cup™ indicates that certain types of corruption risks may exist in the context of this mega-sporting event, including:

- Advertising and Marketing
- Bid Rigging
- Brokers and Sourcing Agents
- Conflicts of Interest
- Construction Contractors
- Dealers
- Government Approvals/Zoning
- Government Contracts and Customers
- Government-Owned Properties
- Interactions with Government Officials
- Kickbacks
- Material Acquisition from State-Owned Entities
- Meals/Gifts/Entertainment
- Media Contracting
- Money Laundering
- Permits and Licenses
- Quality/Technical Inspections
- Sales Agents and Franchises
- Third-Party Intermediaries
- Transportation Logistics/Freights
- Misappropriation of FIFA World Cup™ Funds

Other potential corruption risks in our three countries include the issuance of municipal licenses for event related operations, in waivers of environmental impact assessments, and other extraordinary measures linked to the Competition. Moreover, while the United Bid countries have relatively strong rule-of-law, the large foreign tourist influx into regions unaccustomed to diverse international audiences can open possibilities for corruption in law enforcement, economic transactions, and the provision of services.

This preliminary risk assessment involves identifying commonly occurring corruption risks typically thought to be associated with mega sporting events on an international basis, and similar contexts. We propose the planning, designing, and implementing of an ethics and compliance program by United 2026 that strives to manage these and other potential corruption risks.

Identifying and mitigating potential corruption risks must be an ongoing process. If the United Bid earns the right to host the 2026 FIFA World Cup™, we will develop and implement a broad risk assessment designed to identify, prioritize, and assign responsibility for managing compliance risks, taking into account United 2026's industry, geographic footprint, operating model, and policy taxonomy.

United 2026 will be in a position to perform risk assessments for specific compliance risks the organization faces and develop mitigation strategies to mitigate the risks identified, taking steps to integrate other risk assessment activities (e.g. enterprise risk management, fraud risk assessments, and internal audit risk assessments) as necessary.

However, we believe that our overall corruption risk profile is relatively low. Nevertheless, as soon as the United 2026 organization is formed, we will conduct a wide-ranging anti-corruption risk assessment, which will further inform our proposed risk profile. We will also update our leadership of any additional risks associated with planning, staging, and hosting the FIFA World Cup™, including risks that may be related to human resources, procurement, security, infrastructure, and legacy use and any issues such as bribery, collusion, embezzlement, fraud, patronage, nepotism, and weak rule of law. Outcomes from this work will inform the SEM Compliance Management policy in Part 3.C and the sourcing program described in Part 7.

Measures to Prevent Corruption and Improper Conduct

We propose protection against corruption to be built throughout the United 2026 organization. We have planned measures and activities that strive to ensure compliance and ethical conduct by the United 2026 leadership and its subsidiaries, the three member associations, Candidate Host Cities and event stakeholders. These measures and activities include the following ten ethics and compliance program elements:

1. **A Culture of Compliance and Ethics** – Instill a compliance and ethics culture across United 2026, encouraging the workforce and business partners to behave legally and ethically. This culture allows “leading by example,” where the ethical conduct of the organization leaders and their strict adherence to universal standards inspires all its members. We look to operate at the forefront of the global movement toward responsible and ethical organizational conduct because of the integrity of the United 2026 leaders and the culture that they can inspire.
2. **Governance and Oversight** – We propose a governing authority such as an Independent Compliance and Ethics Officer (or appoint an independent firm) that exercises high-level oversight of the planning, design, and execution of all elements of the United 2026’s compliance and ethics program. Such an officer or firm will lead the design and implementation of the ethics and compliance program, and it is recommended that it has direct and autonomous access to FIFA and FIFA’s Ethics Committee.
3. **Risk Assessments and Due Diligence** – Through a detailed methodology and process related to identifying, prioritizing, and developing risk-mitigation activities to manage United 2026’s compliance and ethics risks. For example, the Ethics and Compliance Officer of the United Bid is already conducting due diligence on United Bid personnel and contracted entities to identify any individual or entity whom the organization knows, or should have known, has engaged in illegal activities.
4. **Codes, Policies, and Procedures** – A detailed set of compliance and ethics procedures to address and manage ethics and compliance risks associated with planning, preparing, and staging the competition. Examples of policy topics include: advertising and marketing, bid rigging, brokers and sourcing agents, conflicts of interest, construction contractors, dealers, government approvals/zoning, government contracts and customers, government owned properties, interactions with government officials, kickbacks, material acquisition from state-owned entities, meals/gifts/entertainment, media contracting, money laundering, permits and licenses, quality/technical inspections, sales agents and franchises, third party intermediaries, transportation logistics/freights, and misappropriation of FIFA World Cup™ funds.
5. **Training and Communications** – Planning, designing, and implementing a compliance training strategy that raises awareness on the minimum requirements associated with key compliance and ethics risks. This training strategy may include in-person training, e-learning, and a variety of communication activities that help disseminate the culture of compliance and ethics throughout the organization. Training topics are likely to reflect the corruption risks, such as those identified in our preliminary risk assessment in the introduction to this section.

The proposed training strategy will leverage the aforementioned “plain language” policies to engage, educate, and energize each member of United 2026. Experts in both change management and cutting-edge learning-management technology will be brought in to develop a customized training environment.

- 6. Employee Speaking Up Program** – We propose a “United 2026 Compliance and Ethics Speaking Up” program to provide a whistle-blowing opportunity for individuals to access related to the planning, hosting, and staging of the FIFA World Cup™ and a mechanism for the Compliance and Ethics Officer to categorize questions and concerns by issue type, identify the appropriate party in which to escalate the matter, determine which matters may need to be escalated to the FIFA Ethics Committee, and confirm which matters warrant a formal investigation. In accordance with industry best practice, United 2026 can create several kinds of anonymous whistle-blowing mechanisms. At a minimum, these include a telephone hotline, an e-mail inbox, and an “open door” policy in line with United 2026’s culture of ethics and compliance.
- 7. Case Management and Investigations** – “A Speaking Up Case Management and Investigations Program” will ensure that questions, concerns, and allegations are fielded, categorized, and handled in a timely, objective, impartial, and effective manner.
- 8. Auditing and Monitoring** – An audit program plan designed to assess the effectiveness of compliance activities that respond to United 2026’s compliance and ethics risk profile, which provides the basis of determining two things: the effectiveness of the compliance and ethics program in general, and as it applies to the sustainable sourcing process.
- 9. Third Party Risk Management** – A process to manage compliance and ethical conduct risks associated with United 2026’s business with third parties, including due diligence, contracts management, and related

activities. The stakeholder engagement program described in Part 9 includes engagement with supply chains and their associated third parties in Canada, Mexico, and the United States. Stakeholder input will inform communications-focused messaging, awareness-raising, and training modules that convey minimum requirements associated with key compliance and ethics risks. These activities will provide important due diligence support for the United 2026 workforce, suppliers, and contracted personnel. In fact, the United Bid has already developed and tested a “pilot” program of third-party due diligence. This program was developed by subject matter experts in different countries, and leverages industry-leading database mining techniques and is inspired by recent enforcement actions, global government guidance, and international standards organizations.

- 10. Continual Improvement** – A mechanism for continually enhancing United 2026’s compliance and ethics program to be integrated with the SEM’s processes for corrective action and resetting plans and procedures, including the sustainable sourcing process.

Ethical and Effective Business Practices for Stakeholders

Our sustainable sourcing program addresses ethical conduct elements and effective business practices for sub-contractors and further third parties. It involves the sourcing of goods and services, looking to integrate a culture of compliance and ethics across the organization and to encourage partners to behave effectively, legally, and ethically.

The concrete measures mentioned above are to be applied, by United 2026’s Subsidiaries in Canada, Mexico, and the United States. Through an integrated governance structure and one-team approach to implement the United 2026 SEM, all stakeholders involved with the 2026 FIFA World Cup™ will be automatically incorporated in the planning and implementation of the SEM, including the compliance and ethics program and sustainable sourcing process. This approach, therefore, also ensures that the supply chain and associated

third parties are informed, monitored, and managed to ensure compliance with FIFA World Cup™ requirements, including the proposed ten ethics and compliance program elements.

Beyond compliance and ethical conduct, our SEM also includes the following best practices to generate environmental and socio-economic benefits through sourcing:

- Engage with supplier communities who include business owners supporting diversity and social inclusion, environmental protection, local economic development, human rights and labor standards, and ethical conduct.
- Communicate timely pending sourcing opportunities and requirements, as well as feedback on sourcing activities and performance.
- Provide transparent accountability and timely outreach for sourcing performance and communicate goals, objectives, and targets to marketplace, public domain, and supply chain stakeholders.
- Communicate sourcing goals and specific requirements to suppliers to meet environmental protection, social inclusion and responsibility, human rights and labor standards, innovative solutions, economic development, and legacy requirements.
- Provide full and fair opportunities by providing flexible bidding options including joint-ventures, public-private partnerships, and limited bids to create opportunities for small to medium firms and social enterprises to support local/regional economic development.
- Facilitate in-person training, e-learning, and a variety of communication activities that help disseminate the culture of compliance and ethics within United 2026 and its extended supply chain.
- Develop systems and programs that strive to collect, track, and report on regional and local spending in the context of procurement.
- Conduct reviews and third-party audits and assurance on sustainable sourcing processes and performance.
- Where possible, establish sourcing performance indicators for monitoring and reporting that are relevant to the sector and align with internationally recognized standards.

These best practices, together with the ten programmatic elements of our ethics and compliance program, and the SEM sections describing the interplay of good leadership and governance, effective resources, training and communications, as well as ongoing monitoring and evaluation for continual improvement, comprise our effective business approach to be adopted by all stakeholders involved in the Competition throughout its event life-cycle.

STAKEHOLDER ENGAGEMENT

Introduction

The United Bid Stakeholder Engagement process and plan is designed to meet our responsibility to engage with partners and patrons who are directly or indirectly affected and/or interested in the Competition and its activities. The plan for United 2026, reviewed and enhanced through the event life-cycle and its final version in consultation with FIFA, will define what resource requirements are needed to support ongoing stakeholder engagement, to be in line with the AA1000 Stakeholder Engagement Standard.

Identifying Stakeholders

The United Bid has established an initial stakeholder map to identify the key stakeholders and partners who have vested interests in our Bid, including:

- FIFA
- Players (FIFPro)
- Federal, state/provincial governments and host municipalities
- United Nations and its agencies
- Stadiums and training site owners and operators
- Host City airports
- Transport and transit officials associated with Host Cities
- FIFA World Cup™ workforce and volunteers
- Corporate partners, suppliers, and licensees
- Domestic and international community and non-government organizations
- Labor organizations and organizations representing employers
- Collaborative multi-stakeholder platforms

- Canadian, Mexican, and American broader public, including fans
- Human Rights organizations and experts
- Stakeholders representing groups whose human rights could be adversely affected
- International agencies defining international conventions, standards, and norms including the International Labor Organization
- Media

In addition to the United Bid's broad engagement with public and private sector partners, we have established two main groups of stakeholder advisors providing strategic input on human rights, labor standards, social responsibility, and environmental protection. The representatives were selected for their domestic and/or international expertise as well as their interest in contributing to the United Bid's Sustainability Strategy and SEM planning.

Human Rights, Labor Standards, and Social Responsibility:

including but not limited to Human Rights Watch, Institute for Human Rights and Business, Athlete Ally, Human Rights Campaign, World Player's Association – UNI Global Union, ILO, IOE, UNICEF, AFL-CIO, Transparency International, Committee to Protect Journalists, Purpose + Sport, the Urban Design Lab, Earth Institute, Columbia University, and member associations for Canada, Mexico, and the United States.

Environmental Protection:

including but not limited to the UN Sustainable Development Solutions Network (SDSN), Green Sports Alliance, World Wildlife Fund (US and Canada), the U.S. Environmental Protection Agency, B-Accountability, the Andlinger Center for Energy and the Environment, Princeton University, the Center for Research on Environmental Decisions, Earth Institute, Columbia University, Concepto Total, Green Business Certification Inc., and International Union for Conservation of Nature.

Stakeholder Engagement Plan

The Stakeholder Engagement Plan, which is an integral part of our SEM, includes an expanded stakeholder map, engagement options, records of engagement, outputs, and follow-up action plans. Stakeholder engagement has and will continue to be applied to SEM planning and reviews and all through the Competition and into legacy. Many of the sustainability goals seek high sustainability performance throughout the event life-cycle, such as reductions in carbon emissions, new systems for generating renewable energy, and new green spaces in the Host Cities. All of these goals will require long-term engagement.

We propose that United 2026 engages with stakeholders in ways that are appropriate to each situation, related to its responsibilities and the nature of the given sustainability issue (e.g. compliance, ethical conduct, human rights, labor, environmental protection, sourcing, economic development). For example, we are committed to seeking input from recognized business and non-profit organizations and key stakeholders whose expertise will support meaningful decision-making associated with our Sustainability Strategy.

For deeper engagement, we propose face-to-face meetings and new workshops and, where appropriate, to cut down the need to travel and reduce our carbon footprint, engagement through conference call. To ensure balance and inclusion, critics should also be engaged. Their input will provide information on a range of opinions which are important to understand, potentially address, and at least respond to. Small focus groups, working meetings, or on-line surveys are other examples of engagement methods to be used.

As appropriate and in consultation with FIFA, we propose to establish formal partnerships on certain matters. We expect that our relationship with stakeholders will be less formal and ranges from basic “information sharing” to “consultation,” and from “seeking advice” to “shared decision-making.” Also, strategic partnerships to improve SEM efficiencies, such as a collaboration with the W. Edwards Deming Center for Quality, Productivity and Competitiveness at the Columbia Business School. Moreover, as anticipated, we plan to set up a formal Advisory Sustainability Panel, in consultation with FIFA, to advise on sustainability plans, implementation, and performance throughout the event life-cycle.

The table below summarizes our stakeholder engagement approach.

	Information Sharing	Inputs	Seeking Advice	Outputs and Action Plans
	Increasing stakeholder participation 			
Purpose	Keeping people informed	Receiving input and incorporating it into decision-making	Actively seeking advice to resolve issues or plan strategically	Collaborating and sharing decision making
Examples of Engagement	United2026.com website Briefings & meetings Visits by the Bid's Executive Team, member associations, and Host Cities News releases and conferences	Open Houses Risk assessment sessions regarding environmental protection, human rights, labor, ethical business conduct, economic impact, and supply chain. City, venue, and site visits and master planning	Meetings with experts and interest groups Dialogues with partners to explore mutual interests Stakeholder Panel for Sustainability planning and GRI Reports	Joint agreements and initiatives with governmental, not-for-profits and other relevant organizations

SUSTAINABILITY LEGACY

Introduction

The 2026 FIFA World Cup™, combined with the global reach and influence of football, provides a unique opportunity for United 2026 to deliver a meaningful and measurable sustainability legacy. Thus, we have embedded sustainability principles and actions into every aspect of our hosting vision and approach, to move beyond simply complying with requirements – a strategy we call “Sustainability+.”

The legacy of United 2026 is not about new stadiums. Our proposition focuses on building the game and staging a fantastic 2026 FIFA World Cup™ that will leave significant legacies for generations. And our legacy is part of the journey, not the finish line. Our approach to a sustainability legacy is to embed its foundation from the start into the sustainable event management cycle. Thus, our SEM will manage the planning, development, and implementation of social, economic, and environmental legacies throughout an eight-year event life-cycle, including impact valuation.

Consistent with the United Bid’s overall legacy, the sustainability legacy is best understood through the lens of the EVENT, the GAME, the FANS, and the WORLD.

The Event

We plan to demonstrate how human rights, environmental protection, economic development, and ethical conduct can be embedded in the culture of the 2026 FIFA World Cup™ and the sport at large. Our ambition is to establish new sustainability standards for the Competition while promoting sustainable development in our three countries and beyond. Our approach, formalized through our Sustainable Event Management system, is designed to contribute measurably to sustainable goals and outcomes for the event and legacy through strong leadership, partnerships, innovation, and developing smart systems for collecting and analyzing real time data in a Competition digital observatory. Our smart approach to Sustainability+ will aid

transparency and support decision making around design and operations related to energy, waste, water, transport choices, and other important sustainability themes. Through our extensive event human rights strategy, we see football and the opportunity to host its greatest event as a way to unite the world in a way that upholds human dignity.

The Game

We are committed to making football more accessible to all populations, regardless of socio-economic status, with an emphasis on increasing access for young people. We will seek to inspire the next generation of players, coaches, referees, as well as, football-based organizational leaders and volunteers across our three host nations. While expanding the game throughout the North American continent, we will focus on the human rights that the game can protect and promote. We have also identified key areas that the game can support, including physical and mental health, gender equality, inclusion, and education (formal and informal, including STEM and sustainability), as well as healthier lifestyles in general, as the most critical issues we will address through our social legacy. A key blueprint for our youth/social legacy is “Minutes From Football,” introduced in Section 23.4 of the Bid Book. We also plan to further connect football to happiness, not only given that building social identity through the game may increase long-term subjective well-being (happiness), but also by determining which aspects of football engagement could be included in a happiness index and support public policy.

The Fans

We trust that we can enhance fan engagement on sustainability issues throughout North America and globally. We will strive for a better understanding of behavior related to sports/football and how it can be applied to support not just the expansion of football, but also its broader social, economic, and environmental impact. This effort includes the formation of a

Fan Behavior Council and the creation of a longitudinal study of the relationship between football, the levels of fandom, and how to influence behavior through sports. More details appear in the United Bid's Innovation and Fan Engagement supplements.

The World

Football is more than a game. The institution of football is also a powerful instrument for social cohesion and a global platform for sustainable development that can embed respect for social and environmental issues. In 2030, the FIFA World Cup™ will celebrate its 100th anniversary, which is also the last year of the UN's 15-year transformation action plan (2030 Agenda for Sustainable Development) for people, planet, and prosperity. Success of this ambitious international effort will be measured by the performance of the 17 UN SDG's and associated targets.

2026 will be FIFA's final World Cup™ before the 2030 milestone. United 2026 can play a key role in galvanizing action towards the SDGs across our broad event network. We look to collaborate with key stakeholders such as the UN Sustainable Development Solutions Network (SDSN), which operates under the auspices of the UN Secretary-General. With over 700 members in 100+ countries, SDSN mobilizes global expertise to promote practical solutions for sustainable development. SDSN has an SDG Index for over 100 cities in North America and can help determine how the United 2026's initiatives can better contribute to the Host Cities' work towards the SDGs.

Given the world's connection to the sport, the size of the event, the millions hosting it, and the billions who follow the sport, the United Bid can provide an innovative platform to help supporting the SDGs agenda through football, at city, national, and global levels.

Legacy Impact Valuation

What's not measured, can't be treasured.

While the FIFA World Cup™ and football at large are powerful catalysts for sustainability progress, until now, the full extent of their impact has not been captured.

The United Bid proposes to work with FIFA on a transformative impact valuation approach. In our development of the Bid we consulted with a leading firm in this field, ProSocial Valuation Service, in order to better identify, measure, and communicate the social and environmental positive impact of the competition and the game more broadly. The approach will include socially good activation overlays, cause marketing campaigns, community investments, sports partnerships with underserved communities, and multisector initiatives connected to the Competition.

Applying the power of big data and insights, each unit of social impact created by these programs will be valued using a single currency. Measuring and communicating these impacts with the same rigor, transparency, and clarity used to measure financial outcomes shifts the focus from the cost of staging a mega-sporting event to the value of investing in it.

Findings will be reported and the story of United 2026 and FIFA's sustainability impacts will be documented in an easy to understand, customizable report that concurrently addresses the marketing, human resources, and corporate responsibility needs at companies. Initial results will be timed for release by the last day of the event.

This will be an important legacy that benefits the entire football ecosystem:

- Official Host Cities, which have long relied on economic impact to justify spending to taxpayers and governments, can now communicate the human, social, and environmental returns on their football investments.
 - Fans who value social responsibility, and view simply hosting a sports event as superficial and inadequate, get a new perspective through the sustainability impact facilitated by the Competition.
 - Players wanting to contribute to development programs through their sport can see the direct link between cause and effect.
 - Communities benefited by football development programs can better assess impact and make the business case to receive additional support, post-FIFA World Cup™.
- FIFA is seen as a thought-leading provider of solutions for some of the planet's most challenging issues. FIFA can be recognized not just for the good it does but for all the good it catalyzes; a valuable new narrative for galvanizing fans, partners, Candidate Host Cities and the broader football community.

Conclusion

We can achieve transformational legacies by planning for enduring and positive sustainable development outcomes now. Through the unity of our three host nations, our culture of seizing opportunity, and combined business acumen, we can bring certainty to the goal of successfully delivering measureable sustainable development outcomes.

ANNEX 1 – ECONOMIC DEVELOPMENT BENEFITS

According to a study by the Boston Consulting Group (BCG), a leading global management consulting firm, the 2026 FIFA World Cup™ could create more than 5 billion in economic activity for North America. This activity translates to a net benefit of USD(\$) $3-4$ billion after factoring in potential public costs, with individual host cities benefiting up to \$480 million. It would support approximately 40,000 jobs and more than \$1 billion in incremental worker earnings across North America.

The study further estimates that individual host cities could expect to see approximately \$160 - \$620 million in incremental economic activity. That translates to a net benefit of approximately \$90 - \$480 million per city after accounting for potential public costs.

The economic impact, earnings, and employment figures are assumed to occur in 2026. These numbers do not incorporate additional expenditures and impacts that would occur in the years leading up to the tournament, as the official host cities and local organizing committees prepare for the event. Neither incorporate longer-term economic benefits. For example, Host Cities and countries hosting the FIFA World Cup™ would profit from global media exposure, boosting long-term tourism by raising the profile of Host Cities.

Another unique feature of the United Bid is that the three countries are relying on pre-built infrastructure that significantly reduces the cost of hosting and is a key enabler of the projected net economic benefit for host countries.

The set of SEM policies, procedures, and processes to achieve local, national and regional economic development will support:

Diverse and Inclusive Job Creation: United 2026 would establish policies and practices to attract top workforce talent while promoting social inclusion and diversity in our recruiting activities for both paid, contractor, and volunteer positions. At the same time, we will engage and collaborate with Host City businesses and trade associations and local community organizations who share economic development goals through skills development, job creation, social inclusion, and diversity. Collectively, these efforts will help notify the marketplace of United 2026-related workforce opportunities. We will go further and engage our multi-sector partners to adopt similar strategies to promote United 2026-related job creation.

Trade and Business Development: We will promote business development opportunities through our sustainable sourcing program (described in Part 7 above), while establishing our combined ethical compliance and sustainable sourcing requirements to sourcing decisions. For example, by seeking hoteliers with recognized strong sustainability programs, suppliers with responsible sourcing practices, and innovative environmental and social solutions we will use the buying power of the 2026 FIFA World Cup™ to incentivize economic development that embeds sustainability attributes. At the same time, given our partnerships with Host Cities, and particular relationships with transportation services (planes, trains, and transit), event and hospitality providers, there is an opportunity to create business-to-business transactions that originate enhanced tourism and marketing.

Innovation: Every element of our hosting strategy reflects a deep commitment to innovation. In connection to sustainability, the United 2026 SEM can manage the many opportunities to support both social responsibility and environmental protection/enhancement while fostering economic development. For example, by establishing a “sustainability innovation awards” program with our workforce and partners we can inspire, assess, and recognize innovations that make a positive environmental, social, and economic impact to the sustainability performance of the 2026 FIFA World Cup™, which is a proven model we can enhance. Innovative sustainability solutions applied in past events have generated successful results, such as new approaches for social inclusion in job creation with event organizers, smart waste management solutions with venue operators, new business development with post-event asset donation initiatives, improved resource use in manufacturing, and clean energy power alternatives, to name a few.

Tourism and Marketing: The United SEM can support Host City and national tourism goals by leveraging North American excellence in sport marketing with an extraordinary and unprecedented 2026 FIFA World Cup™ experience, while also focusing on sustainability. Tourism and hospitality services associated with this world-class Competition include enterprises that already apply sustainability practices and prioritize sustainable solutions and innovations. For example, hoteliers aligned with recognized environmental and social sustainability certifications, such as the Green Key Eco-rating in Canada.

Moreover, with a combined population that will approach 550 million by 2026, the direct influence of a 2026 FIFA World Cup™ in North America can be the largest ever. North America is already the largest sports sponsorship market in the world, with companies headquartered in the region contributing over 25% of all worldwide sports sponsorship spending, not including the more than USD \$40 billion spent in the Canada, Mexico, and the United States on television, radio, internet, and print advertising for sports programs and other sports-oriented content.

The United Bid, comprising Canada, Mexico, and the United States, represents the largest commercial market in the world. Thus, it offers the opportunity for substantial economic benefit for our Host Cities, Host Countries and for FIFA, providing the stability needed to propel global football forward for years to come.

ANNEX 2 – ETHICS AND ANTI-CORRUPTION REFERENCES

- FIFA Corporate Laws and Regulations and the 2026 FIFA World Cup™ bid requirements
- Local Laws and Regulations
- The ISO20121 Sustainable Event Management standard and United Bid principles
- The ISO20400 Sustainable Procurement-Guidance
- International best practice on ethical procurement and supply chain management
- Elements in the Human Rights Strategy (Section 23) regarding procurement, and stakeholder input
- U.S. Federal Sentencing Guidelines for Organizational Defendants – 1991
- COSO Internal Control Framework – 1992
- In Re. Caremark Decision – 1996
- Department of Justice Enforcement Guidance (Holder Memo) – 1999
- U.S. Patriot Act – 2001
- Sarbanes-Oxley Act – 2002
- Office of Inspector General Guidance – 2003
- Revised Federal Sentencing Guidelines for Organizational Defendants – 2004
- Dodd-Frank Act – 2010
- Department of Justice / Securities Exchange Commission FCPA Guidance – 2011
- Revised COSO Framework – 2013
- ISO37001 – Anti-bribery management systems, requirements with guidance for use – 2016
- Department of Justice Guidance on the Evaluation of Corporate Compliance Programs – 2017
- OECD Guidelines for Multinational Enterprises
- OSHA Safety and Health Program Management Guidelines