



## Climate Action Plan (CAP)

### Implementation Update, 2025

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## Summary

ETOA is a travel trade association which sells membership, events, and other services. The largest driver of our Scope 3 footprint is delegate travel induced by our in-person events.

We are a small business with a hybrid workplace and c.21 full-time equivalent team members as of 31<sup>st</sup> December 2025. We occupy a private 9-workstation room and use shared spaces in co-working premises managed by a B-Corp certified company.<sup>1</sup> ETOA's most significant impact on decarbonisation will be through influence, support of its membership and through its policy activity.

In 2025, we focused on supporting good practice, policy, and refining in-house tools. With members and partners, we developed online climate action and sustainability support pages tailored to the needs of our community, including the Sustainability Hub<sup>2</sup> and Sustainability Partner Offers<sup>3</sup> online. Following the conclusion of the one-year commitment of our first Sustainability Specialist, in-house reprioritisation has been required, but we ended the year in a much stronger position in terms of online resources, external engagement and community building on topic.

The largest driver of ETOA's scope 3 is delegate travel induced by in-person events, constituting >90% of our measured tCO<sub>2</sub>e emissions. While we ring-fence event revenue to fund mitigating activity, we acknowledge that our overall footprint is growing consequent to growth across our range of in-person events. In 2025, we started to work with a new climate action partner with established expertise in event footprint measurement and mitigation.

## 2026 Priorities

- Develop engagement with ETOA Primary Sustainability Contacts (PSCs).<sup>4</sup>
- Develop ETOA's online resources in support of sectoral transition.
- Continue to build on joint-work with Tourism Manifesto on EU policy priorities.
- Develop options, proof of concept and success factors for common carbon calculation for packaged product such as multi-day tour programmes.
- Review KPIs for ETOA membership community progress.
- Review carbon pricing and mitigation options.

## Measurement and mitigation

### *Measurement*

We still focus on measuring Scope 3 footprint plus team travel given limited scope for significant impact on Scopes 1 and 2. This is a proportionate approach, but we will keep it under review, not least due to increased use of energy intensive online tools. Also driven by data centre energy use, and as previously reported, for Scope 3 we started to track measurement of online events in 2025, which proved complex. This effort stopped following reprioritisation due to reduction of in-house capacity. A similar approach applied to efforts to measure impact of remote working. We will continue to keep scope and method of measurement under review.

From 2025, we measure tCO<sub>2</sub>e for all paid-for in-person events. Not all of them contribute to our climate fund through their sales revenue (see Finance). In January 2025, we linked reimbursement of expenses

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<sup>1</sup> <https://www.bcorporation.net/en-us/find-a-b-corp/company/work-life/>

<sup>2</sup> <https://www.etoa.org/sustainability-hub/>

<sup>3</sup> <https://www.etoa.org/sustainability-at-etoa/partner-offers/> [ETOA members only]

<sup>4</sup> <https://www.etoa.org/sustainability-hub/join-our-sustainability-community/> [ETOA members only]

with our in-house business travel tracker, minimising risk of undercounting and improving reporting efficiency. We do not yet measure social networking events or similar for which we do not charge.

### Methodological issues

The most significant problem is, having chosen to include delegate travel to events due to its impact, because ETOA neither books nor pays for it, we do not have direct access to relevant data. Given delegates' commercial focus at events, it has been hard to obtain adequate response rates to short and simple delegate travel surveys, limiting the accuracy of our calculations. Since Autumn 2024 we tried different methods of awareness-raising and calls to action in attempts to increase response but consistently received low levels of engagement: delegates have other priorities.

From 2026, we are experimenting with estimating Scope 3 delegate travel emissions using locations listed in contact details. Accuracy depends on up-to-date information in our CRM system, whose value would support communications segmentation so has additional business justification. However, error arises if location data is wrong or missing, and we will have to make assumptions about modes of travel and itineraries. This remains unsatisfactory so we will continue to explore options.

The table below shows measurement conducted according to same methodology to allow year-on-year comparison 2022 to 2024. We did not mitigate all measured emissions as not all events included carbon pricing. Therefore, the most significant difference 2023 to 2024 is growth in mitigation budget as we included a carbon price in more events to generate more revenue, aligning with our plan to improve ETOA's overall impact through influence, community engagement, support, and policy work.

### Summary data 2022-2024

ETOA Events	2024	2023	2022	Note
tCO <sub>2</sub> e	652.65	642.9	316.62	Team travel = 10.56% of total in 2024 (2023: 7.51%; 2022: 10.87%)
Climate mitigation budget (€)	11,320 [1]	4,561.96	2,250	[1] To date, €6,720 invested via Trees4Travel. Balance pending allocation within ETOA's CAP.
Total delegates	1,757	1,419	875	Delegates attending measured events
Average tCO <sub>2</sub> e / delegate	0.371	0.453	0.362	

### Mitigation

We mitigate emissions through financial contribution to activity aligned with science-based goals. For 2023 mitigation, given our budgetary scope, we selected projects offered by a climate action partner priced towards the lower end of the spectrum, €15.50/tCO<sub>2</sub>e. For 2024, we invested in tree planting, accompanied by additional investment in renewable energy to increase impact.<sup>5</sup> Overall investment per tCO<sub>2</sub>e has increased, as has the mitigation.<sup>6</sup>

At time of writing, we are reviewing the differences in methodology and approach between partners, and the impact our in-house data collection and provision to them may have on measurement and

<sup>5</sup> <https://www.etoa.org/wp-content/uploads/ETOA-Carbon-Mitigation-Certificate.GEM24.pdf>

<sup>6</sup> <https://www.etoa.org/wp-content/uploads/Carbon-Mitigation-Invoice-for-GEM24.pdf>

mitigation. We will issue an updated version of this document with further information. Our current mitigation partner is Trees4Travel, part of ZEERO Group.<sup>7</sup>

ZEERO focuses on biofuel from waste. Actual and latent demand for biofuel from the sector is not matched by supply in terms of price and availability. ZEERO’s effort responds to system-wide need to transition away from fossil fuel. This will complement the development of e-mobility on land and water and widespread adoption based on readily available feedstock could rapidly increase production of aviation fuel made of progressively less fossil crude. Mitigating the impact of aviation is necessary to maximise net benefit of inbound tourism to Europe, an ETOA priority.

## Finance

Part of delegate fee for most in-person ETOA workshops is ring-fenced for climate mitigation. Investment to date is summarised in table above, the development of carbon pricing below.

ETOA Events	BIM	Nordics	DEE	GEM	We measure the footprint of all in-person events, but not yet all include carbon pricing. <sup>8</sup>
2025	£10	£10	£15	£10	
2024	€ 10	€ 10	€ 10	€ 10	
2023	£5 / €6	-	£5 / €6	£5 / €6	
2022	£5 / €6	-	-	£5 / €6	

As above, we aim to build revenue to be able to invest in mitigation with higher impact, and the development and dissemination of resources to support community engagement and transition. Partly due to our business cycle, CEM and online events do not currently include carbon pricing. CEM, our China European Marketplace, has the highest per-delegate footprint as suppliers travel from Europe to talk to prospective and current clients in China. Carbon pricing strategy will remain under review.

## Reduction of tCO2e footprint

We do not have overall reduction goals: our business plan assumes in-person event growth; paid-for online events will grow and contribute to our Scope 3 emissions. In-person attendance for conferences is not subject to limits, though we encourage team members to arrange other productive in-person activity in addition to the initial purpose of the trip. By far, the largest driver of ETOA’s Scope 3 is delegate travel. As clients buy the travel the likelihood of ‘double mitigation’ increases if more companies mitigate their business travel. We have no practical means of determining this, nor motivation to do so given potential of positive impact if double-counting increases overall mitigation.

## Membership Mapping

### *ETOA member CAP publication and implementation*

As the Glasgow Declaration set out, accelerating the creation and implementation of CAPs is integral to sectoral decarbonisation. In 2024, we introduced a new KPI to track progress across our membership: the percentage of ETOA members publishing a Climate Action Plan (CAP) online. We completed a baseline mapping exercise in October 2024. Today, of the c.1000 ETOA members in our CRM, c.7% had published a CAP that we could find online.<sup>9</sup>

<sup>7</sup> <https://www.trees4travel.com/>

<sup>8</sup> BIM = Britain and Ireland Marketplace; Nordics = The Nordic Marketplace; DEE = Destinations Exchange Europe; GEM = Global European Marketplace: <https://www.etoa.org/events/>

<sup>9</sup> <https://www.etoa.org/climate/#ETOA-membership-climate-action-plan-progress>

Date	ETOA members with CAP in CRM	Total ETOA members	CAP progress (%)
20/01/2026	69	992	6.96%
06/02/2025	64	1064	6.02%
18/10/2024 (baseline)	61	1102	5.54%

This does not mean only 7% have a CAP or are active on topic. As compulsory reporting becomes a reality for more companies, or at least something for which they need to prepare, recording the publication of a CAP in ETOA's CRM may still provide a useful datapoint allowing us to monitor relative progress, though it will depend on self-reporting, which may not be a priority for most.

Following our first member CAP progress report in October 2024, progress has been negligible, with change in the percentage publishing a CAP number due to new, leaving, and rejoining members rather than an increase in CAP adoption. We manually update the CRM as we identify CAPs online. Our CRM's new sustainability notification system allows us to monitor and manage changes made to any sustainability field in members' profiles, ensuring information appears in the correct fields.

Voluntary publication of a CAP and informing a trade association or other third party may not be a dependable proxy for progress, though relative change may be indicative of a trend, and lack of publication is not proof of lack of effort. We have no mandate or mechanism to require adoption or reporting and recognise that such external obligations can be irksome. Using AI or other methods, we may be able to establish whether ETOA members are publishing CAPs elsewhere or are otherwise active on sustainability with evidence in support.

#### *ETOA in-house CAP publication policy*

While ETOA remains sceptical about the business merits and overall impact of public pledges on topic, we support voluntary initiatives, such as becoming a signatory of Glasgow Declaration, and subsequent reporting. But multiple commitments to voluntary reporting are inefficient so, as a small business itself, ETOA publishes its CAP and related updates only via One Planet / UN Tourism, and our own website.

#### *Advanced Member Search*

The shift to more sustainable practice imposes constraints on supply chain management. To support this, ETOA's Advanced Member Search tool allows members to search based on sustainability and climate action criteria. Filterable fields include 'Climate Action Declaration,' 'Climate Action Plan Available,' and 'Sustainability Information Online.' But, as above, we cannot overclaim its utility.

We can make third-party certification a filterable criterion but, as only 1.5% of members share that information (as of 21<sup>st</sup> January 2026), we have not yet decided when it would be appropriate to activate the filter. This is an obstacle to progress. While we want to encourage progress, we also want to minimise risk of prejudice to members through 'false negative' search results resulting from third-party accredited/certified members' records not listing the relevant information. Certification remains a vexed topic, in part through lack of comparability, but also through perceived and actual complexity.

# Collaboration and Regeneration

## Collaboration

### Supporting climate action through our membership

Collaboration on climate action and other topics is a precondition for maintaining the long-term value of tourism, and its social licence. Industry recognises its value: when polled by ETOA at our GEM25 conference, over 60% of respondents said that their organisation already collaborated or would consider collaboration with competitors in relation to sustainability.

In addition to our external networks, we have a growing community of primary sustainability contacts (PSCs) at ETOA member organisations who share support, insight, and good practice to accelerate progress.<sup>10</sup> Their feedback will inform our climate action and sustainability support materials. We collect case studies and encourage candour about problems as well as progress.<sup>11</sup>

Our Sustainability Hub, launched mid-2025, provides online resources covering climate change and climate action, and offers practical help with producing a CAP and other topics.<sup>12</sup> Our Climate Action FAQs page is designed to support those who are interested in climate action but have either not started or not yet made much progress.<sup>13</sup> Our Sustainability Partners offer members discounted services.

### Partnerships and ETOA-led events

Policy development aside, our largest practical impact on decarbonisation will be on our membership and through partnerships. In February 2025, we ran an expert-led Climate Action Workshop in Brussels focused on actionable opportunities to accelerate climate action amongst businesses and policymakers, acknowledging obstacles to implementation. Consolidated outputs inform activity.<sup>14</sup>

Through our partnership with University of Surrey, we shared industry perspectives and policy insights with tourism students and provided access and support to a PhD researcher working on organisational change in relation to sustainability. A benchmarking survey invited members to assess their current practices in line with key action areas for CSRD. At time of writing, the resulting paper is being prepared for peer review.

Together with our partner USTOA, we have set up an operator-led working group to explore collective capacity and appetite among industry, associations, technical specialists, and data hubs to create an open-source and inter-operable carbon calculator for packaged product. This is a response to operator need for more comparability, system efficiency, and relative ease of adoption.

#### Summary of Collaboration in 2025

1. Attended USTOA's 'Sustainability is Responsibility' (SIR) event in Valencia.
2. London Climate Action Week: participation in Travel Foundation and Travalyst events.
3. Joined UN Tourism's advisory panel on forthcoming World Tourism Report, whose reporting scope includes climate impact of tourism emissions and travel patterns.

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<sup>10</sup> ETOA has 166 PSCs within its membership as of 20<sup>th</sup> January 2026

<sup>11</sup> <https://www.etoa.org/sustainability-hub/share-your-sustainability-case-study/>

<sup>12</sup> <https://www.etoa.org/sustainability-hub/>

<sup>13</sup> <https://www.etoa.org/climate/climate-action-frequently-asked-questions/> [ETOA members only]

<sup>14</sup> <https://www.etoa.org/climate-action-workshop-feb-25/>

4. Contributed to consultations for the EU's Sustainable Transport Investment Plan and Sustainable Tourism Strategy.
5. Joined planning for Sustainable Tourism Mobility Forum 2026, due to take place on June 9<sup>th</sup>.
6. Spoke at the EC's Urban Mobility Days and Busworld 2026, sharing perspectives on obstacles and opportunities for sectoral decarbonisation within context of wider debate on the place of coach travel in a multi-modal transport system.
7. Tourism Manifesto adopted ETOA-coordinated proposal on Decarbonisation, Connectivity, Mobility, Infrastructure (DCMI) as basis for focused effort 2026Q1-2.
8. COP30: ETOA participated in a panel on tourism day organised by Travalyst and Travel Foundation in conjunction with UN Tourism.
9. GEM25: Green Skills session included at conference. Audience poll provided evidence of support among majority of delegates for collaboration with competitors and training to accelerate progress.
10. Bilateral informal meeting with Climate Action and Circularity team at UN Tourism following its move to the Institutional Relations, Partnerships and Advocacy Department.
11. ETOA - USTOA joint working group created on carbon calculator for packaged product.
12. ETOA distributed consultation and continued input through advisory group to Shared Horizons, a new joint initiative between The Travel Foundation and Skyscanner to bring together aviation and tourism.<sup>15</sup>

## EU Climate Policy

We remain members of the European Commission's expert group Together for EU Tourism - T4T which provides a platform to explore common problems and interests, including the transition to more sustainable practice.<sup>16</sup> In our capacity as chair, as previously reported, we were instrumental in decarbonisation being the top priority of Tourism Manifesto priorities for new Commission mandate.<sup>17</sup> In late 2025, the Manifesto alliance agreed a draft proposal to focus on DCMI (decarbonisation, connectivity, mobility and infrastructure) as basis for policy recommendations.

## Commentary: conflicting and converging interests

As a small business, we share similar challenges to our members in terms of allocating sufficient priority to decarbonisation and reconciling the intention and impact of commercial success with the knowledge that overall emissions from all sectors must reduce. The range and size of ETOA's in-person events continues to develop, with a commensurate increase in delegate travel. Demand for MICE and leisure travel continues to grow, not least from Europe's long-haul source markets.

We do not have a specific reduction target for our Scope 3 emissions. Our sector depends on travel, and in-person events remain popular. While online formats grow in utility, the industry depends on relationships initiated and nurtured through in-person contact. If ETOA were to vacate its market position others would fill it. The same applies to accepting speaking engagements.

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<sup>15</sup> <https://www.thetravelfoundation.org.uk/sharedhorizons/>

<sup>16</sup> <https://ec.europa.eu/transparency/expert-groups-register/screen/expert-groups/consult?lang=en&groupID=3886>

<sup>17</sup> [https://tourismmanifesto.eu/wp-content/uploads/2024/07/European-Tourism-Manifesto\\_Tourism-in-Transition-A-New-Consensus-for-Change-2024-2029.Final\\_.pdf](https://tourismmanifesto.eu/wp-content/uploads/2024/07/European-Tourism-Manifesto_Tourism-in-Transition-A-New-Consensus-for-Change-2024-2029.Final_.pdf)



Our team travels frequently, often by plane. A significant part of ETOA's membership depends on long-haul travel for its commercial success, and part of our organisational purpose is to argue that inbound tourism to Europe is, on balance, beneficial. But this 'balance' weighs environmental impact against socio-economic benefit, which are not susceptible to easy or meaningful comparison. Plausible mechanisms to control demand, such as cost increase and/or slot management, face political, practical, and economic challenges. There is an urgent need to increase production of non-fossil fuel.

We recognise that aviation is a significant contributor to our sector's emissions, and that resuming its pre-pandemic rate of growth is unsustainable until or unless the sector makes more progress towards decarbonisation. Aviation's path to net-zero is long and contingent on international agreements, harmonisation on SAF, and an enabling framework of funding, incentives, and smart regulation. Where consensus proves elusive, progress is still possible. Arguing for voluntary cross-sectoral decarbonisation while supporting long-haul travel allows no room for complacency and attracts challenge. Credibility depends on acknowledging conflicting as well as converging goals.

On balance, we maintain that our support of tourism and our commitment to accelerate decarbonisation is a rational position given the benefits the sector can and should deliver. But we recognise this creates an environmental, social, and commercial imperative to maximise positive impact and support the acceleration of decarbonisation across the visitor economy. The interests of climate action and competition should converge more than they do now. Price-driven consumers will not drive change at a sufficient rate to maintain a safe space for the industry to thrive.

We continue to support harmonisation and convergence of ESG metrics, keeping them as simple as possible to encourage use and as complex as necessary to ensure verifiable impact. This will require international effort and political will, and a rapid roll-out of decision-support tools for both business and consumers such that the carbon impact of products and services are easily identified. This will require institutional action to ensure that we have the capacity and frameworks to deliver change, from agreed common metrics to auditing and reporting capacity and process.

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