

**CORPORATE SOCIAL RESPONSIBILITY IN SPORT: THE ILLUSTRATIVE  
CASE OF THE GERMAN MEN'S BUNDESLIGA**

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## ABSTRACT

Corporate Social Responsibility (CSR) has become a pivotal aspect for companies and governments, exceeding mere risk management to create opportunities and enhance overall performance. While the concept of CSR in sports is relatively recent, its significance is growing, especially in Germany's sport industry. The Bundesliga, one of the world's top football leagues, showcases a unique CSR landscape shaped by societal, economic, and political drivers. Societal motives reinforce regional identity, economic strategies target customer retention, and political actions, including governmental programs and football governing bodies' initiatives, shape CSR endeavors. Germany's distinctive 50+1 rule, albeit with exceptions, highlights the fan-centric model. The recent integration of mandatory sustainability guidelines in Bundesliga licensing regulations further emphasizes the league's commitment to CSR, making it a compelling subject for in-depth analysis.

This research intends to comprehensively investigate the prevailing standards of CSR in the 1. German Men's Bundesliga, specifically shedding light on potential differences in focus areas and standards among the 16 consistent clubs during the 2021-2022 season. The data collection process involved examining publicly available CSR reports, and club websites, and employing document analysis. Additional analysis focused on the complex interplay between factors such as financial performance, sponsorship investments, consumer social response, and CSR initiatives. The study then categorizes clubs and defines CSR standards utilizing an adapted CSR pyramid and Stakeholder Management Capability (SMC) scale based on Carroll (1979), Carroll and Buchholtz (2014), and Visser (2006). Noteworthy findings include a dominant focus on environmental and sustainability aspects among many clubs, indicating a shared commitment to addressing contemporary challenges. Although such a commitment to sustainability is exemplary, the study emphasizes the need for clubs to broaden their focus to include more diverse CSR approaches.

The study acknowledges the unique challenges and opportunities faced by each club and emphasizes the significant progress made by clubs in integrating CSR. Additionally, the

results indicate an existent awareness that positions the Bundesliga clubs on the path to continuous improvement.

Ultimately, this research contributes to the evolving understanding of CSR in the context of sports, specifically regarding the standards of CSR in specific football clubs.

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## **CHAPTER ONE – INTRODUCTION**

### **Topic Relevance and Problem Statement**

Sunil Misser, the Head of Global Sustainability Practice for Pricewaterhouse Coopers LLP, more commonly known as “PwC,” once said: “Corporate Social Responsibility (CSR) is not just about managing, reducing and avoiding risk, it is about creating opportunities, generating improved performance, making money and leaving the risks far behind” (as quoted in Thacker, 2020). The concept has repeatedly been identified as a perpetual concern for companies and governments when trying to adapt throughout the past decades (Welford, 2004). Moreover, it has become apparent to companies worldwide that stakeholders are not simply just shareholders anymore, but considerably consist of a much larger group of constituents (Babiak, 2010). Dating back to as early as 1990, the concept of CSR has been proven to not only improve a firm's economic and financial performance but also its reputation and thus its brand equity (Godfrey, 2009; Kim & Manoli, 2022). While the importance of CSR has significantly transformed the management and organizational business side, the concept has just reached the sport industry a few years ago (Walker & Kent, 2009; Walzel et al., 2018). Even though CSR reporting is yet to become mandatory in most countries, various multinational corporations (“MNCs”) in the sport sector, such as Nike, have already been incorporating information about their CSR activities in either their annual reports or in a separate statement as well as related information on their programs on their websites (Annual Reports and Websites; Nike, 2022; Walker & Kent, 2009).

Utilizing CSR in the sport industry is crucial when cultivating an effective connection between the organization/club, the team and its players, and the community (Franco et al., 2021; Ladhari et al., 2022; Moore, 2019). Many organizations still face a perpetual distrust in their practices and measures within the CSR context (Wan Yusoff & Alhaji, 2012). Therefore, sport organizations and their respective CSR practices experience a greater demand from the public regarding their transparency, accountability, and comparability (Fifka & Jäger, 2020). Consequently, some organizations have been implementing new policies regarding their CSR performance over the past few years. For

example, to improve their transparency, the Adidas Group has been publishing a CSR report covering their environmental, societal, and cultural programs/ investments each year since 2000 (Adidas Group, 2017).

Another significant example within the sport industry is Germany's men's soccer league (hereafter "Bundesliga"). It is one of the most successful sport leagues in the world and the second strongest league in world football after the English Premier League (Furniss, 2023). Within the league there are various CSR activities that clubs participate in, some examples include the promotion of public transport (i.e., a combination of stadium entrance tickets with the free use of public transportation), the use of Environmental Management Systems, the promotion of green electricity including photovoltaic, the support of community members in need (e.g., by donations or drives), support of international peace campaigns or the integration of children membership clubs. This study is focused around defining and examining the CSR standards of the clubs within the 1. German Bundesliga and each of the clubs' CSR activities. Furthermore, it explores the extent to which CSR has been implemented by each club by categorizing the present CSR standards into the levels of a newly established sport-based CSR framework. The framework was adapted from Carroll and Buchholtz (2014) and Visser (2006). The levels include economic, legal and political, ethical, societal and regional, and philanthropic responsibilities (Figure 2.3). Additionally, the Stakeholder Management Capability ("SMC") scale, established by Carroll and Buchholtz (2014), was used to typologize the clubs' level of stakeholder management into rational, process, and transactional relationship building capabilities (Figure 2.4).

## CHAPTER TWO – LITERATURE REVIEW

### Defining Corporate Social Responsibility

The term “Corporate Social Responsibility” (CSR) has broadly existed for over 4,000 years (Visser, 2015). However, the concept used in modern days goes back to the mid-late 1800s and the Industrial Revolution when one of the rising concerns was working conditions and how those interrelated with the worker’s productivity (Carroll, 2009). Yet, during this era, the concept of CSR was arguably more based on economic reasons, rather than charitable ones. Once industrialists realized the power behind the philanthropic side of business, CSR awareness increased, leading to immediate action of businesses regarding their social and environmental activities (Stutz, 2015). Examples include the revision of labor laws and the founding of schools to increase access to education (Munro, 2020). Paternalism is recognized as one of the earliest forms of CSR during the century. The theory of paternalism was also utilized during the “Pullman experience,” operated by George M. Pullman; an industrial town developed in Chicago that served as a showcase of enlightened management due to its use of appearance standards, living spaces, working conditions, and more. The city also established certain social institutions and community parks within its borders to uphold its social responsibility (Carroll et al., 2022). Even though such experiments broadened social consciousness, many researchers refer to the Great Depression as one of the main initiating factors for more social and corporate accountability (Carroll, 2009). A more pluralistic society and the dispersion of ownership are inevitably additional components to the change in perspectives (Hay & Gray, 1974). Nevertheless, the modern concept of Corporate Social Responsibility was raised in the 1950s with R. Bowen’s book “Social Responsibilities of the Businessman”, which is viewed as the landmark of the present-day term (Latapí Agudelo et al., 2019).

However, unlike its American and British counterparts, Germany’s integration of CSR commenced later due to its historical evolution. CSR in Germany holds its roots in a rich tradition of socially responsible entrepreneurship, tracing back to the industrialization era (Hiß, 2009). Germany, a primarily agrarian nation until the late 19<sup>th</sup> hundreds, despite initial efforts, only advanced once rapid industrialization propelled it to become the world’s

second industrial power by World War I (Habisch & Wegner, 2005). By this time, the state was seen as the driving force behind modernization: it provided infrastructure, repressed labor movements, introduced social security, and integrated an old-age pension system (Habisch & Wegner, 2005) – ultimately, ensuring that the interrelatedness of the state and social security benefited businesses (Berthoin et al., 2009). Nonetheless, early industrial practices lacked additional protective measures (Hiß, 2009). Issues such as labor exploitation and environmental degradation continued until pioneers such as Werner von Siemens, Alfred Krupp, and Ernst Abbe recognized the adverse effects of the system (Hiß, 2009). Wanting to improve these conditions, they started to reduce workloads as well as offer complimentary social security measures to their employees (Hiß, 2009). By the end of the 19<sup>th</sup> century, Reichskanzler Otto von Bismarck had formalized such initial voluntary practices into implicit legal regulations (Habisch & Wegner, 2005). His social legislation marked a significant turning point in German history, not only laying the groundwork for the modern welfare state but also setting the foundation for CSR in Germany (Hiß, 2009). In the years post World War II, a distinctive institutional framework, known as “Deutschland AG,” emerged (Hiß, 2009). It integrated economic growth with social equality. By encompassing diverse regulations such as the Co-Determination Act, training systems promoting skill enhancement, and trust-based inter-company relationships, the framework fostered implicit commitment and installed a concept of social responsibility among institutions (Berthoin et al., 2009). However, when the “Deutschland AG” eroded, the binding effect of institutions implying corporate responsibility weakened. As a result, the landscape of corporate constitutional law changed significantly (Hiß, 2009). Moreover, the introduction of the Corporate Control and Transparency Act (“KonTraG”) in 1998 brought about a fundamental change in corporate governance in Germany (Hiß, 2009). KonTraG marked the shift from the stakeholder view of the firm by prioritizing shareholder interests over stakeholder concerns; thereby, altering the legal landscape and diminishing the implicit responsibility of companies towards broader societal and economic interests (Berthoin et al., 2009). KonTraG initiated the transition from a mandatory institutionalized system of responsibility to the new era of explicit voluntary CSR commitments of companies (Hiß, 2009). Companies responded by participating in international initiatives,

engaging in national or global alliances, or establishing internal CSR departments (Hiß, 2009). This transformative journey signifies a broader evolution in corporate culture and practice (Berthoin et al., 2009). CSR in Germany showcases a progression from early socially responsible entrepreneurship to the formalization of implicit responsibility, followed by an institutionalized phase and finally, the current era of explicit voluntary CSR (Berthoin et al., 2009; Habisch & Wegner, 2005; Hiß, 2009).

Furthermore, the environmental consciousness cultivated in Germany since the 1970s, evidenced by the proliferation of “green” movements and governmental environmental programs, set the stage for the nation’s heightened awareness of sustainability and therefore, explains the backdrop for the ecological evolution of CSR in Germany (Habisch & Wegner, 2005). Over time, companies in Germany adjusted by implementing foundations into their corporate structures. With philanthropy deeply ingrained in the country’s ethos, foundations have, for example, supported human/ social services, education and research programs, and sustainability-focused endeavors (Toepler, 1998). These entities not only provide financial backing, but also act as key drivers of change, influencing policy-making and societal awareness, further solidifying Germany’s position as a leading nation in philanthropic engagement and environmental stewardship (Toepler, 1998). Today, Germany’s economy has seen a boost in philanthropic activities with German foundations accounting for one-third of the total foundation spending in Europe and Germans donating around €5.4 billion each year (Alberg-Seberich, 2013; Corcoran, 2021).

However, CSR as a concept has yet to be defined concisely; especially in relation to its social and environmental impact within the sport context (Biscaia, 2012). This is based on the contention that CSR activities within a firm regularly exceed the rudimentary approach of just trying to create further revenue streams/ increase operating profits (Chen & Lin, 2020). The focus of these activities usually lies in establishing a good corporate image/ performance in the eyes of the stakeholders. This includes ensuring their informational needs regarding factors such as human and animal rights, public health, social safety, child labor, pollution, and other environmental or social issues are met (Levermore, 2010). CSR and its reporting are therefore evidently indispensable when

wanting to meet, understand, and gain the trust of each stakeholder group (Liu & Schwarz, 2019; Morrison et al., 2018).

## **CSR in Sport**

Even though the concept of CSR developed years ago and has become significant within business and philanthropic leadership, the idea has just recently reached the sport industry (Walker & Kent, 2009). Nevertheless, the literature surrounding the context of CSR in sport, particularly CSR in professional sport organizations, has substantially grown over the past years, allowing immense insights into a great variety of issues (Walzel et al., 2018). These include the strategic implementation of CSR (Breitbarth et al., 2011), financial benefits derived from implementing CSR (Inoue et al., 2011) or different forms of CSR engagement, such as environmental sustainability (Trendafilova & Babiak, 2013; Trendafilova et al., 2013).

When it comes to CSR, it is often argued that sport organizations do not differ from other corporations and therefore, CSR is applied in the same context. However, Walker and Kent (2009) argue that in the “sport industry CSR differs from other contexts as this industry possesses many attributes distinct from those found in other business segments”. In their study, they mention how sport teams experience higher connectivity to their local community because of the way fans are affected and interrelated with a team’s success. Schleef (2013) even goes so far as saying how the increased importance of sport within today’s society has gained “the ability to influence change within communities around the world” and Coskun et al. (2020) describe the different stakeholder influences in comparison to regular businesses. The Olympics or the World Cup are perfect examples of the truth behind these arguments; the location of the competition and the surrounding CSR activities are crucial components of fan support as well as the final revenue (Franco et al., 2021). Many fans condone FIFA for allowing the World Cup to be executed in Qatar due to the country’s immense Human Rights violations (e.g., against LGBTQ+, women, etc.) as well as their current labor laws which have continuously been compared to “modern slavery” (Bennett & Vietor, 2022). This led to a decline in fan engagement, revenue creation, and fan loyalty.

The fact that CSR within sport plays a different role than in other industries is even more visible when looking at the concept behind sport organizations. They are not solely just a business but a part of the community (Coskun et al., 2020; Lau et al, 2004; Walker & Kent, 2009). Sport organizations are implicitly intertwined with the society and community they are established in, a characteristic that is limited for other businesses (Schleef, 2013; Steward et al., 2003). Moreover, the indirect consumption by fans associated with the local sport organization is often an integral part of a city's hospitality income (Smith & Westerbeek, 2007). Fans who identify with a certain team are most likely to want to attend games; therefore, spending money on local restaurants, hotels, souvenirs, etc. (Koo & Hardin, 2008).

Hence, CSR in the sport industry has been increasingly characterized as a means to bring more awareness to a larger array of social stances such as symbolism, sociability, stakeholder theory, and community identification (Hunt et al., 1999; Melnick, 1994; Sutton et al., 1997). Due to the strong affective connections of sport fans, CSR programs have substantially surged within sport teams (Walker & Kent, 2009). This is also reflected in teams' / athletes' websites and social media accounts which now proudly announce and share whenever they are participating in a philanthropic activity. A great example is the DFL Foundation, an initiative of the DFL Deutsche Fußball Liga e.V. and DFL GmbH. The foundation was established as an umbrella organization that is responsible for the social activities of the 1. and 2. Bundesliga in Germany. The foundation is described as being "focused on Germany as a whole, to complement and link the most regional commitments of clubs and players – specifically involved where football can use its connective power in the best interest of society" (DFL Deutsche Fußball Liga, 2023a).

### **The Landscape of CSR in German Sport**

Overall, the landscape of CSR in sports in Germany reflects a growing awareness of the impact sport entities can have on society beyond the field or arena. However, professional sport in Germany continues to face challenges when it comes to sustainability and CSR (Breitbarth et al., 2011; Walzel et al., 2018). Issues in the construction of sport facilities, CO<sub>2</sub> emissions due to massive mobility, or plastic waste at major events come at

a cost to people and the environment (Bundesministerium für Arbeit und Soziales, 2023). Pressure from civil society and politics is growing and as a result, both non-governmental and governmental organizations are trying to make sport clubs and institutions more accountable and transparent (Urdaneta et al., 2021).

Germany has implemented new strategies, regulations, and initiatives to combat social and environmental issues within the context of CSR in sports (Andreae et al., 2021). Consequently, the country's CSR evolution, specifically in sports, has gained immense momentum – for both, its political agenda and various other stakeholders in the sport industry (Berthoin et al., 2007; Reiche, 2013). Sport organizations and clubs in Germany increasingly focus on sustainability, for example, by implementing eco-friendly practices in stadium operations, including reducing carbon emissions, waste management, and renewable energy sources (Bundesministerium für Arbeit und Soziales, 2023). Notably, the Federal Ministry for the Environment, Nature Conservation and Nuclear Safety (BMU) funded a platform of the German Olympic Sports Confederation called the “Green Champions 2.0 for sustainable sporting events” to provide organizations of various sizes with specific recommendations on how to plan and organize events more sustainably (Bundesministerium für Arbeit und Soziales, 2023). Additionally, sport organizations engage in community-based initiatives (Trendafilova et al., 2017) such as supporting local charities (Walzel, 2018), encouraging participation among underrepresented groups (Gieß-Stüber et al., 2018), promoting mental health awareness and overall fitness (Raid, 2023), and investing in youth development programs (Brettschneider, 2020). All of these developments and the growing awareness in society are affecting decision-makers in sports in Germany. Nowadays, companies often align their sponsorships and partnerships strategically with their CSR goals – for example, by supporting a specific sport team or event that lines up with their vision and mission (Breitbarth et al., 2011). Moreover, individual athletes are progressively using their platforms to advocate for social issues, environmental concerns, human rights, and more to bring about positive change (Filizöz & Fişne, 2011).

This commitment to social and environmental transformation is showcased by a variety of current German initiatives. “Our Football” is a fan initiative that represents a

commitment to the Paris Climate Agreement from top football clubs in Germany, from the German Football League (DFL), the German Football Association (DFB), and from clubs themselves. It calls for more sustainable match operations overall, including carbon footprint assessments, emissions offsetting, setting environmental benchmarks, and supply chain regulations for merchandise products (Bundesministerium für Arbeit und Soziales, 2023). Similarly, the WEED e.V. initiative sheds light on the supply chain and globalized production of footballs. Under the motto of “All around the World”, the association developed teaching material to raise awareness about ethically produced balls (Bundesministerium für Arbeit und Soziales, 2023). Moreover, the UEFA and the DFB ambitiously aim for the 2024 European Championship in Germany to be the “most sustainable tournament to date” (DFL Deutsche Fußball Liga, 2023a).

In addition, the “Environment and Sport” advisory board convened by the BMU advises the German federal government, monitors current research, and specifies concrete goals for resource-conserving sport practices (Bundesministerium für Arbeit und Soziales, 2023). For example, the position paper “Sustainable Sport 2030” contains numerous recommendations for action on how people and the environment can maintain a healthy relationship in the long term when it comes to sport (Bundesministerium für Arbeit und Soziales, 2023). These include the careful use of nature and the landscape, energy-efficient and sustainably operated sport facilities, sustainable major sporting events and mobility concepts as well as raising awareness of environmentally friendly and fairly-produced sporting goods. Extending beyond football, the German Ski Association (DSV) provides support with educational offers and environmental requirements (Deutscher Skiverband (DSV), Snowboard Germany (SNBGER) & Stiftung Sicherheit im Skisport (SIS, 2024) – highlighting a comprehensive approach toward sustainability. There is a recognition that sports can be a powerful tool for positive social change, and organizations and athletes are actively leveraging their influence to drive meaningful initiatives and support various social causes. While prevailing CSR initiatives within specific sport industries, organizations, and clubs have been identified, they have yet to be compared and contrasted, thus, encouraging an analysis of ongoing practices within specific sport leagues such as the 1. German Men’s Bundesliga.

## **CSR in the First German Football League (1. Bundesliga)**

Since CSR programs serve to positively affect the local community, sport organizations have been incorporating them to influence sport consumers to potentially transfer such positive emotions to the organization (Steward et al., 2003). Social commitment has become a matter for sport organizations around the globe (Bradish & Cornin, 2009; Breitbarth et al., 2011), with the German Bundesliga being only one example. Over the past decade, German football and the Bundesliga have grown immensely economically (Deutscher Fußball-Bund, 2020). The league doubled its revenue, reaching a high of €4 billion in the 2018/19 season, right before Covid-19 hit (Zeppenfeld, 2023).

Although the Bundesliga is economically comparable to a medium-sized company, the expectations differ greatly: today's teams do not only have to succeed in their respective sport, but also oblige other stakeholder requirements (Coskun et al., 2020). Fans, club members, politicians, sponsors, investors, etc., increasingly expect the Bundesliga to assume social and environmental responsibility encouraging clubs to invest in their own foundations and CSR departments (Ludwig, 2022). Furthermore, the Bundesliga clubs are spread out throughout the country. They are usually deeply rooted in their region, potentially explaining differences in their commitment and CSR focus areas (Ludwig, 2022).

In the Bundesliga, CSR is driven by a variety of factors. Reiche (2013) explored the interconnectedness of societal, economic, and political drivers behind CSR within the Bundesliga. He explained how societal motives incentivize the clubs to participate in CSR initiatives as they aim to bolster regional identity in the age of globalized football and actively position themselves as societal role models, leveraging football's immense reach and influence (Breitbarth & Rieth, 2012; Underwood et al., 2001). From an economic perspective, the CSR endeavors of the clubs are strategic, fostering an environment that attracts sponsors and enhances customer loyalty, thus ensuring sustained financial viability. Additionally, the globalization of football highlights the political drivers of clubs. Political incentives and interventions, governmental action, and the oversight of football governing

bodies, such as the DFL and DFB in Germany, necessitate the integration of evolving regulations and international standards of CSR.

### **Societal Drivers**

In Germany, sport clubs are classified as “eingetragene Vereine” (e.V.), which could be translated to registered associations or incorporated societies (Grenier, 2019). As non-profit organizations, they are not driven by economic goals but rather aim to benefit society and the common good. These associations are recognized as charitable entities in Germany and therefore, receive support from the state in the form of tax exemptions and trainer and volunteer allowances. Only those associations that are officially recognized by their responsible tax office as such non-profit associations, within the meaning of tax regulations, enjoy those tax benefits. The recognition of “Gemeinnützigkeit” (i.e., non-profit status) is therefore of particular importance for every association in Germany (Ministerium für Finanzen Baden-Württemberg, 2022). Here, the term “Gemeinnützigkeit” is simply translated as non-profit, however that does not capture its full meaning. In Germany, “gemeinnützige Vereine” must contribute the public and societal wellbeing by law and tradition (Grenier, 2019). For the context of this study, it is thus important to note that sport clubs in Germany have a particular cultural, historical, and legal context that elevates stakeholder expectations. Thus, even when teams of the Bundesliga are organized as limited or joint-stock company, they are a subsidiary of the “eingetragener Verein”. One example is the relationship between the FC Bayern München AG and the FC Bayern München e.V. (DFL Deutsche Fußball Liga, 2023b).

This unique setting of sport clubs in Germany aligns with Reiche’s (2013) findings on societal drivers. Reiche highlighted that strengthening regional identity is a driving force behind clubs’ CSR projects. He also discussed how commercialization and internationalization of football in Germany have contributed to regional emphasis and how that is evident in the transition of stadium naming rights from reflecting regional identity to sponsorship by corporate entities. Other sources, such as Taylor (2006), identified the growing number of foreign players in Bundesliga teams to be a leading cause of a perceived detachment between fans and players. This shift seems to alter the traditional local fabric

of the sport. Nonetheless, many of the clubs have evolved within their regional communities. As a result, fans often have generational affiliations with their local team (Gehrmann, 1999). Based on this historical foundation, clubs are deeply rooted in their regions. The clubs in the Bundesliga are recognized as more than just entities; they represent a collective identity, shared history, and regional pride for their fans (Hamm, 1998). Recognizing the importance of such local support, the clubs within the Bundesliga often specifically aim at implementing CSR projects that support their regional communities (Breitbarth et al., 2011; Trendafilova et al., 2017; Walzel, 2018). Moreover, Reiche (2013) described how clubs increasingly recognize their potential to impart values and influence societal behavior among their supporters. One strategy used by clubs is to integrate their team's identity into educational curricula in their communities through partnerships with schools, certain workshops/ programs specifically offered to schools, or educationally-focused campaigns with local schools. Additionally, the clubs aim to counterbalance adverse perceptions of football and alleviate any negative effects scandals may have on their credibility by actively engaging in social initiatives (Park et al., 2014).

### **Economical Drivers**

The next driver identified by Reiche (2013) revolves around customer retention strategies, particularly focusing on children as a key demographic. Based on their historical foundations and regional influence, clubs have realized the significant role that children in their communities can play – not only for social support – but as potential lifelong investors (Andreae et al., 2021). When utilizing early connections with young fans, clubs can convert them into long-term customers (McDonald et al., 2015). By engaging children in football early on, clubs benefit from the opportunity of scouting and recruiting future players at an early age (Sweeney et al., 2021). Furthermore, clubs use specific CSR measures to improve their attractiveness and generate positive publicity, either to increase the favorable exposure of current sponsors or to gather the attention of prospective ones (Reiche, 2013). Consequently, clubs within the Bundesliga often align their CSR initiatives with strategic and business goals (Breitbarth et al., 2013; Reiche, 2013).

## Political Drivers

The final driver behind CSR in the Bundesliga is governmental action. Germany has vigorous federal policies regarding eco-friendly practices in place such as the feed-in tariff, for example, to incentivize the adoption of renewable energy sources (Mendonca, 2009). Sport organizations often need legitimacy and goodwill from their governments to receive certain financial benefits, for example, tax breaks (Lucidarme et al., 2017) as do the clubs within the Bundesliga. By establishing positive relationships with local politicians, clubs ensure political support for matters such as stadium financing, infrastructure investments, and permits (Godfrey, 2009; Inoue et al., 2011). The influence of political parties, particularly the Green Party in various Bundesliga cities (e.g., Freiburg), further underscores the importance of aligning CSR initiatives with environmental expectations (Lucidarme et al., 2017). One of the most influential governmental programs was the Green Goal program, an initiative launched in 2006 during the FIFA World Cup in Germany (Kramer, 2006). The program, developed in collaboration with governmental bodies and environmental organizations, aimed to project an eco-friendly image of the country and left a legacy promoting sustainable practices in German football.

Yet not just the German government influences CSR initiatives within the Bundesliga politically. Football governing associations (FIFA, UEFA, DFB, and DFL) also influence CSR within football in Germany. For instance, the DFL General Assembly passed a resolution on a mandatory sustainability guideline in their licensing regulations for all clubs in its 1. Bundesliga and 2. Bundesliga in May of 2022, making it the first major professional soccer league to integrate such criteria (DFL Deutsche Fußball Liga, 2024b). However, these associations do not usually impose binding obligations on the clubs, they rather lead by example through numerous campaigns and projects. For example, UEFA annually donates a €1 million charity check, emphasizing anti-discrimination efforts in partnership with Football Against Racism in Europe (FARE) (Schwery et al., 2011). At the national level, the DFL founded the Bundesliga Foundation, focusing on national-level projects related to children, disabled individuals' access to matches, integration, violence prevention, and supporting athletes from less spotlighted sports (DFL Deutsche Fußball

Liga, 2024a). Moreover, the 50+1 rule, enforced by the German Football Association (DFB) and the Deutsche Fußball Liga (DFL), stands as a distinctive and pivotal principle within German football governance (Eilers, 2014). The principle ensures that clubs maintain a majority stake (at least 51%) of their voting rights within their membership structure (Deutscher Bundestag, 2022; DFL Deutsche Fußball Liga, 2023b).

While the DFB and DFL enforce the rule, the German government also plays a distinct role in its enforcement and scrutiny. The “Bundeskartellamt,” Germany's independent competition regulator, has been actively involved in assessing the compliance of the 50+1 rule with German competition law, especially in recent years (Bundeskartellamt, 2024). In its preliminary assessment in 2021, the “Bundeskartellamt” concluded that while the rule may restrict competition, it serves legitimate objectives, particularly in maintaining the participatory and “member-led nature” of German football clubs (Ford, 2021). The assessment came in response to recent attempts that challenged the legality of the 50+1 rule. Critics argued that the rule breaches competition law because it hinders investment opportunities in German football (Ford, 2021). Ultimately, the “Bundeskartellamt” provided legal backing to the rule, especially acknowledging its role in ensuring fairness and preserving the unique characteristics of German football clubs (Bundeskartellamt, 2024). As such, the regulation sets Germany apart internationally. Unlike many other football leagues globally, where ownership by external investors or corporations is common, the 50+1 rule prioritizes fan involvement and community influence, preserving the club’s control against corporate takeovers (Deutscher Bundestag, 2022). This approach underscores Germany’s distinct political landscape while emphasizing a fan-centric model that explains the very common, deeply rooted regional connection of the clubs with their communities (Breitbarth et al., 2011; Gehrman, 1999; Hamm, 1998).

RB Leipzig and TSG Hoffenheim are two exempt cases to the 50+1 rule in the Bundesliga. Their exemptions are only allowed due to substantial external investment, RB Leipzig with Red Bull’s sponsorship and TSG Hoffenheim through benefactor Dietmar Hopp (Lammert, 2008; Lammert, 2014). Moreover, Bayer 04 Leverkusen and VfL Wolfsburg pose as additional distinctive cases due to a unique provision in the 50+1 rule,

allowing exemptions for investors with a longstanding interest exceeding 20 years in a club (DFL Deutsche Fußball Liga, 2023b). The official Bundesliga website (2023) explains how the club was established by employees of the German pharmaceutical company Bayer and has, since its foundation in 1904, always maintained a connection with its corporate origin. In parallel, VfL Wolfsburg, established in 1945, is affiliated with the local Autoworks due to the nature of the city's creation being to accommodate Volkswagen workers. Both clubs have been under the ownership of their respective companies since their inception, predating their entry into the Bundesliga, therefore exempting them from the 50+1 rule (DFL Deutsche Fußball Liga, 2023b).

While these exceptions have brought financial stability and success to these clubs, they have brought mixed reactions among fans. Some appreciate the benefits these investments bring, while others perceive these clubs as straying from the traditional ownership model (Bauers et al., 2019; Inoue et al., 2011). Additionally, the “Bundeskartellamt” raised concerns about current exemptions because they seemingly undermine the rule's core principles of membership participation and fairness (Ford, 2021). The resulting tensions sparked an ongoing debate within the football community regarding the balance between financial stability and maintaining the essence of fan influence in club matters (Bauers et al., 2019) – potentially affecting these clubs' CSR strategies. As such, the analysis of CSR activities, especially on the individual level of each club within the Bundesliga, provides an interesting setting to study CSR further.

## **Theoretical Background**

Understanding the theoretical foundations is pivotal in learning about the CSR standards within the Bundesliga clubs. Porter and Kramer (2011) described how corporate businesses must explore the principle of “shared value” to increase performance, improve financially, and enhance brand reputation. As previously described, sport organizations mirror such corporations in their financial operations, strategic planning, marketing objectives, personnel management, operational efficiency, and stakeholder engagement – so, to thrive clubs in the Bundesliga must navigate and implement similar theoretical dimensions and approaches (Inoue et al., 2011). Especially, the dynamics among the

diverse stakeholder groups uncover a spectrum of opportunities and challenges vital for sustainable growth (Walters & Tacon, 2010). In the context of the Bundesliga, all of the clubs have to acknowledge societal interests and generate value through CSR initiatives, not only for the clubs' shareholders but also for the public (Figure 2.1; Porter & Kramer, 2011). This aligns with Carroll and Buchholtz's (2014) concept of "stakeholder symbiosis" depicted in Figure 2.2. To be successful, clubs must comprehensively examine the challenges faced by each stakeholder group while recognizing the persistent interdependence. For instance, while fans and local communities might not explicitly articulate their needs, neglecting their concerns can profoundly impact the club's societal standing and economic health (Walker & Kent, 2009). Both perspectives illustrate the intrinsic link between a club's sporting success and its stakeholder engagement, underlining the significance of aligning club objectives with the interests of fans, communities, and broader societal needs (Breitbarth et al., 2011). To ensure a comprehensive examination of the CSR standards present within each club of the Bundesliga, as well as the reasons behind potential differences, multiple theories, CSR frameworks, financial components, and consumer responses – dimensions that possibly influence stakeholder value – have to be considered.

### **Prominent Theories**

To comprehend specific progress and define standards, key CSR theories must be explored. CSR has shifted from philanthropy to stakeholder engagement, aligning increasingly with Corporate Governance (CG) (Kumar, 2012). Both concepts are driven by ethical norms and accountability, emphasizing how organizations interact with stakeholders, the environment, and society—with both concepts focusing on transparency, sustainability, and ethics (Jo & Harjoto, 2011). Corporate governance theories are therefore valuable in understanding CSR responsibilities and activity levels. The five most prominent theories are listed below.

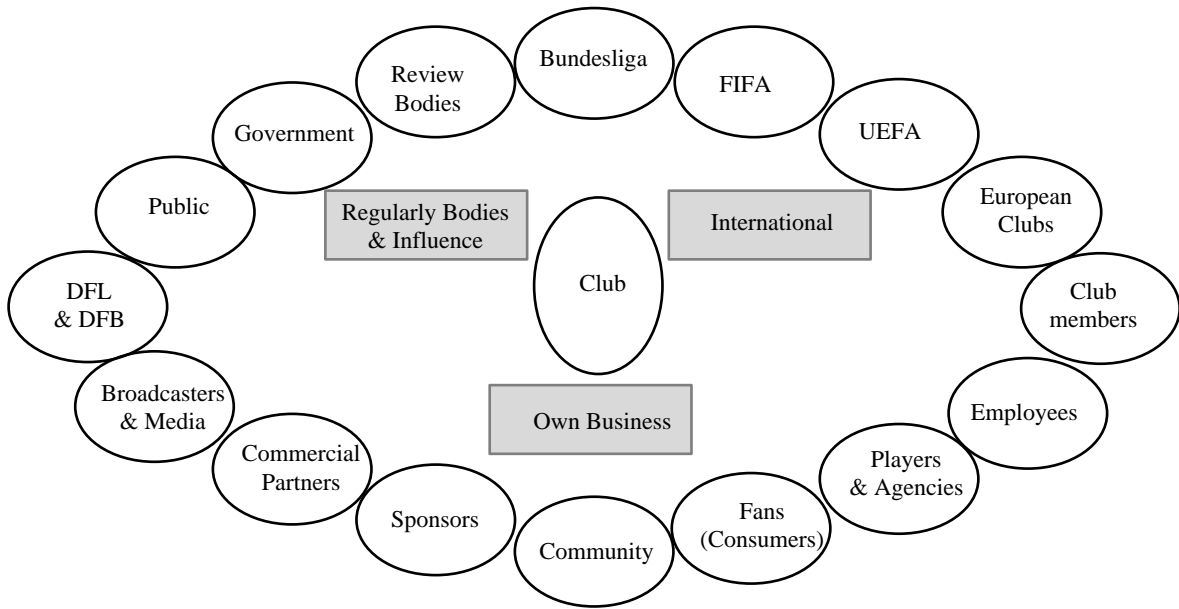


Figure 2.1. Non-hierarchical stakeholder map of a German Football club

(Source: adapted from Breitbarth, 2012)

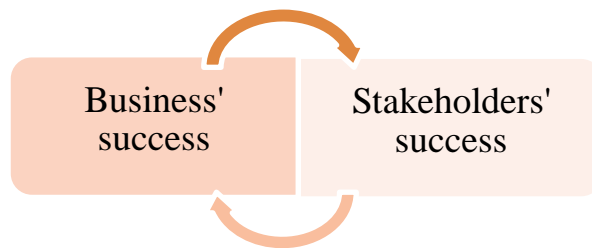


Figure 2.2. The Stakeholder Symbiosis

(Source: adapted from Carroll & Buchholtz, 2014)

### ***The Agency Theory***

The agency theory explores the separation of ownership in firms and resulting principal-agent problems while identifying the board of directors as a monitoring mechanism to mitigate these issues (Mallin, 2016). Furthermore, the theory categorizes managers as “agents” and owners as “principals”, suggesting that their self-interest drives their decision-making. The theory focuses on contractual relationships within the firm, investors’ knowledge, and the alignment of those with corporate governance activities (Daily et al., 2003). Despite aiming to maximize shareholder value, the theory highlights the risk of managers acting independently due to ownership separation. The efficacy of the theory lies in diverse ownership structures within specific countries (Jensen & Meckling, 1976).

### ***The Stakeholder Theory***

The stakeholder theory centers around identifying and defining various stakeholders within an institution, emphasizing the need to balance diverse needs for organizational success (Wan Yusoff & Alhaji, 2012). In contrast to the agency theory, it broadens the view beyond shareholders, recognizing governmental bodies, societies, communities, employees, and the environment as critical components (Coleman et al., 2008; McDonald & Puxty, 1979). This approach has gained prominence due to evolving business models and heightened expectations for transparency and accountability in all industries (Wan Yusoff & Alhaji, 2012). Based on the theory, Rodrigues et al. (2002) categorized stakeholders into three types: (a) consubstantial, (b) contractual, and (c) contextual stakeholders. He therefore highlighted individuals’ significance in creating business credibility and brand reputation within social and environmental contexts (Rodriguez et al., 2002).

### ***The Resource Dependency Theory***

The resource dependency theory asserts that a firm’s success hinges on its connections with external resources, advocating for management to integrate with external factors for future success (Hillman et al., 2000). The theory explores the role of directors

in incorporating uncertain environmental elements and emphasizing the interdependence between organizations for necessary resources (Pfeffer, 1972). Ultimately, it suggests the involvement of directors on multiple boards to bring essential elements like suppliers and buyers into the corporation (Eccles & Williamson, 1987).

### ***The Stewardship Theory***

The stewardship theory presents managers as “good stewards” expecting them to prioritize the corporation’s best interests (Donaldson & Davis, 1991). The theory is grounded in social psychology analysis, it views the steward as a collectivist who balances tensions among stakeholders to maximize shareholder value by maximizing a firm’s performance (Smallman, 2004). The theory underscores a direct link between managerial actions and firm success, advocating for a simplified, empowered organization where a single person assumes responsibility for corporate vision and strategy (Davis et al., 1997). Unlike the resource dependency theory, it doesn't advocate for a separation between the roles of chairman and CEO (Clarke, 2004).

### ***The Social Contract Theory***

Unlike the other theories, the social contract theory categorizes society into distinct social contracts between the society itself and its members (Allen, 1999). Individuals voluntarily come together to form such a society and establish a governing structure based on mutual agreement. Social responsibility is seen as an obligation of organizations to society, presenting an integrated theory with macrosocial and microsocial contracts guiding ethical decision-making (Donaldson & Davis, 1991).

While each theory gives a particular perspective on CSR, the stakeholder theory served as the foundation for further analysis. The underlying model of the stakeholder theory, in contrast to the other theories, is not a single approach focusing on a company’s objectives, it contemplates a variety of influential factors such as a social, economic, political, and ethical dimension (Coleman et al., 2008; McDonald & Puxty, 1979; Wan Yusoff & Alhaji, 2012). Furthermore, the theory stood out as the optimal model, specifically for the sport and soccer context due to the unique interplay between sport

organizations and society (Coskun et al., 2020; Walker and Kent, 2009) and the necessity to therefore include multiple dimensions (Painter et al., 2021; Rodriguez et al., 2002). In an industry where sport teams and organizations are deeply rooted in their regional communities, the stakeholder theory proved most diverse in understanding all viewpoints (Breitbarth et al., 2011; Gehrman, 1999; Hamm, 1998). It acknowledges the intricate relationships between entities and considers the broader impact of organizations, beyond mere corporate goals. Thus, making it a more fitting model for understanding the levels of CSR within each club within the Bundesliga.

### **Conceptualization of a sport-based CSR framework**

Due to the unique nature of the sport setting, Carroll's (1979) theoretical frameworks and models assisted in removing inconsistencies and allowed for an analogy to be drawn between each club. This enabled further comparison of the clubs. Carroll's three-dimensional pyramid from 1979 and the following adaptations (Carroll & Buchholtz, 2014), as well as Visser's (2006) version, were used to establish a sport-based CSR framework (Figure 2.3). The model allowed an examination and contrast of the differences in CSR standards within the Bundesliga clubs and was adapted due to the unique drivers of CSR within the Bundesliga (societal, economic, and political). By stating that the "economic" and "legal" layers are required by society – and by the clubs to ensure financial survival – the assumption is made that these layers are identical within each of the clubs. However, based on the notion of regional differences and the varying historical foundations of the clubs, a new layer of "societal and regional responsibilities," seen as expected, was added. This reflects the unique nature of sport organizations in comparison to regular businesses, due to the intense emotional connections with fans, their interconnectedness with the community, and diverse stakeholder dynamics (Coskun et al., 2020).

The framework ultimately establishes the responsibilities that the clubs have towards each of their stakeholder groups. These lie within the levels of economic, legal and political, ethical, societal and regional, and philanthropic obligations. To ensure a multi-dimensional analysis, Carroll and Buchholtz's (2014) Stakeholder Management Capability (SMC) scale served as an evaluation framework (Figure 2.4). The information

on the scale aids in identifying how much each club recognizes and emphasizes the relationship with its stakeholders. While clubs on the rational level are identified as simply acknowledging the existence of stakeholders, clubs on the process level have started incorporating stakeholder needs. The transactional level within the scale implies that a club has reached a certain standard of authentic engagement resulting in a purposeful relationship. The scale therefore enables an analysis of the level of CSR activities and differing standards within each club in the Bundesliga.

### **Classification of CSR focus areas**

When measuring the CSR activities, a distinction must be made that divides each initiative into a theme/ focus area. This subdivide results in the identification of the CSR area in which each club is most involved. The themes have been established on the foundation of the internationalized ISO standards (ISO 26 000 themes, 2010; Appendix J) and adjusted based on the identified societal, economic, and political drivers behind CSR in the German Bundesliga.

The following themes served as classification:

- (1) Regionally-focused Involvement
- (2) Education and Health Promotion
- (3) Diversity, Equity and Inclusion (DEI)
- (4) Integration, Tolerance, and Racism (role model identification)
- (5) Environment and Sustainability (stadium management, climate protection, etc.)
- (6) Internal Child and Youth Development
- (7) Fair Operating and Business Practices (corruption prevention, working conditions, etc.)
- (8) International Involvement (e.g., in FIFA initiatives)

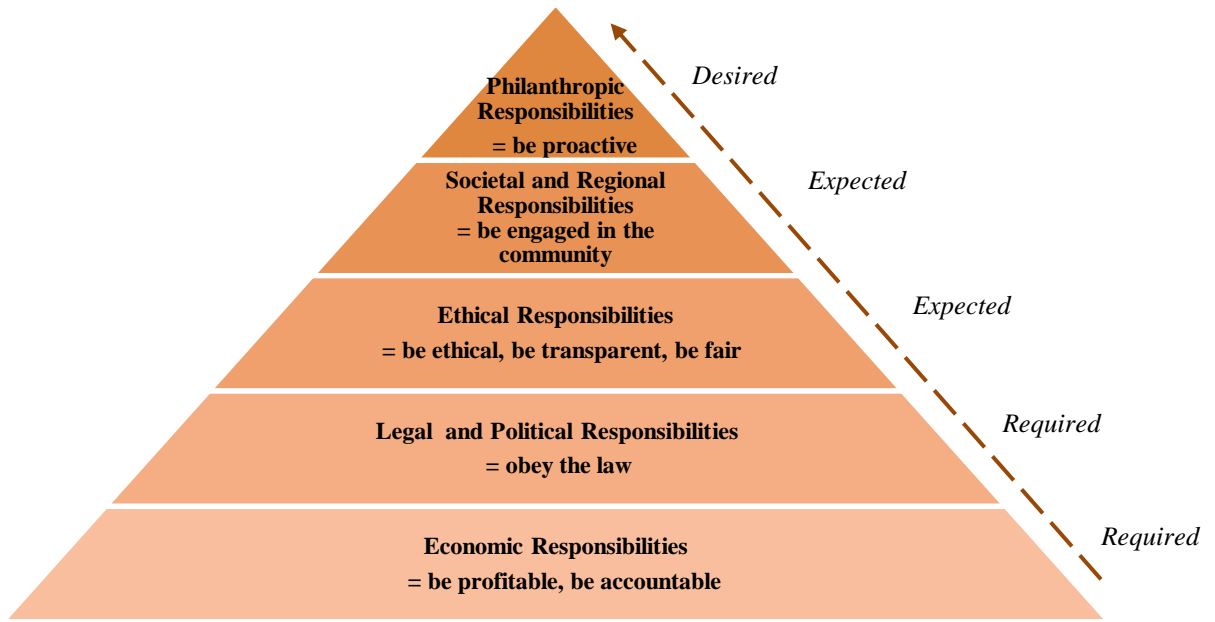


Figure 2.2. Conceptualization of a sport-based CSR Framework

(Source: adapted from Carroll & Buchholtz, 2014 and Visser, 2006)

| Level of SMC         | Definitions   |
|----------------------|---|
| <i>Transactional</i> | Engagement in authentic, purposeful relationships with stakeholders.                        |
| <i>Process</i>       | Establishment and incorporation of practices to track actions for stakeholder satisfaction. |
| <i>Rational</i>      | Acknowledgement of stakeholder existence and their legitimate stakes in a business.         |

↑

**3 – Transactional Level**

**2 – Process Level**

**1 – Rational Level**

Figure 2.4. Stakeholder Management Capability Scale (SMC)

(Source: adapted from Carroll & Buchholtz, 2014)

## **Financial Performance**

In an international business context, studies have explored the relationship between financial performance and CSR, especially among multinational corporations (Awaysheh et al., 2020). Such research suggests that larger corporations, which often face greater media scrutiny and emphasize brand reputation, tend to experience higher profits, and are better equipped to invest in CSR initiatives (Park et al., 2014). Translating this insight to the Bundesliga, exploring the financial background of each club becomes crucial in understanding the current CSR standards within each club (Inoue et al., 2011). A club's financial stability directly impacts its ability to invest in CSR initiatives, dictating the resources available for sustainable practices and community engagement (Awaysheh et al., 2020; Inoue et al., 2011).

The balance sheet total was utilized for assessing the financial standing of the clubs within the Bundesliga. This metric offers a comprehensive view of the clubs' financial resources, including cash and equity, investments, property, equipment, assets, and liabilities – therefore depicting a club's capacity for sustained investment in CSR activities, to repay debts, and to distribute profits to shareholders (Wilson, 2011). This gives insights into the club's resources, including cash, investments, property, and equipment, which can depict its capacity for sustained investment in CSR activities (Wilson, 2011). It is the most accessible option to capture the full financial strength and asset availability of each club for CSR initiatives. Ultimately, the decision to use this metric stemmed from its significance in depicting long-term financial strength and its accessibility through the independently published financial information by the DFL for each club in the Bundesliga for the respective fiscal year.

## **Consumer Social Response (CnSR)**

Consumer Social Response (CnSR) within the German Bundesliga context refers to how fans and stakeholders react to a club's involvement in social causes, environmental care, welfare, and ethical management. Initiatives pursued by clubs are, therefore, reflective of their fans' behaviors (Brown & Dacin, 1997). A fan's buying habits regarding tickets, merchandise, and other products are linked directly to their perspective on how

responsible a company is concerning the five dimensions (economic, legal and political, ethical, societal and regional, and philanthropical (Ramasamy & Yeung, 2008). Marquina Feldman and Vasquez-Parraga (2013) argued that companies invest greater resources into CSR practices once they perceive a positive correlation between their CSR initiatives and CnSR. Moreover, Contini et al. (2020) examined how CSR activities can increase an organization's sales while fostering consumer loyalty – consequently, improving their brand reputation. This heightened awareness and positive consumer attitude fortifies the club against negative perceptions and may even foster new partnerships and sponsorships in the future (Bhattacharya & Sen, 2004). Due to the lack of availability of merchandise sales figures of the clubs, the analysis had to utilize a different approach to achieve a quantifiable, measurable report. Therefore, three indices were selected to evaluate the reactions of various stakeholders for the 2021-2022 season: (a) sponsor investments, (b) the average attendance in relation to stadium capacity, and (c) a ranking of the clubs' national popularity. The information about sponsors and their investments was gathered through a study by ISPO Messe München (ISPO Sports Business Netzwerk, 2023b). This information was crucial to understand the financial backing and support each club received from sponsors during the 2021-2022 season. Furthermore, the Information gathered from Transfermarkt indicates the average percentage of stadium capacity that was reached by each club throughout the season, reflecting fan engagement and attendance trends (Transfermarkt, 2023). Lastly, the ranks of the national popularity report by SLC Management (2022) were utilized to further the analysis and gain an additional, more extensive perspective. Their study evaluates the clubs yearly through a variety of criteria to determine the popularity of Bundesliga clubs. It encompasses objective measures like fan clubs, social media presence, and memberships, as well as subjective factors such as the atmosphere in their stadium, general vs. league popularity, customer satisfaction, and family friendliness (SLC Management, 2022). Consequently, being more comprehensive and therefore, valuable when wanting to compare the individual levels of CSR standards within the clubs.

## **Research Questions**

Even though the concept of Corporate Social Responsibility has a long history and has become increasingly significant within business and philanthropic leadership, the idea has only reached the sport industry in the last decade (Reuter & Thalmeier, 2023). CSR within sports plays a different role than in other industries (Painter et al., 2021). Sport organizations are not solely just businesses but are intertwined within society and the community they are established in – ultimately leading to a new setting in which CSR must be analyzed (Coskun et al., 2020). Football in Europe has started to embrace the concept, leading to a substantial surge in CSR programs within sport teams and establishing a new perspective and foundation for CSR in the football industry (Reiche, 2013). Germany, one of the leading football markets with one of the most successful sports leagues in the world, is also working to impact society. Therefore, this study addresses the following research questions:

- 1) What are the CSR standards of the clubs of the 1. Bundesliga in the 2021–2022 season?
- 2) What are the differences in CSR focus areas and standards of those clubs?

## CHAPTER THREE – METHODOLOGY

### Sample Size

The study includes 16 teams/ clubs of the 1. German Men Bundesliga (Table 3.1) and their respective foundations, if one had been established (Table 3.2). These represent the best nationwide clubs in Germany in the 2021 to 2022 season and are distributed across the country. Excluding the two relegated clubs (Arminia Bielefeld, Spvgg Greuther Fürth) from the season was based on the assumption that these clubs might face imminent challenges, potentially leading to reduced investment or prioritization of CSR initiatives.

Furthermore, the decision to exclude these clubs was reinforced by practical considerations regarding the availability of CSR reports. Not all clubs had annually published CSR reports accessible for the 2021–2022 season, so reports relating to the 2022–2023 had to be included for some clubs. This maintains consistency and ensures the analysis' integrity by focusing on clubs with a continued presence within the league over both seasons, providing a more accurate portrayal of CSR efforts within the context of the 1. Bundesliga. These 16 clubs are listed in Table 3.1 (Olympia-Verlag, 2023).

For analytical purposes whichever independently published annual CSR report was available was used, however as mentioned, this varied between the 2021–2022 and 2022–2023 season. Detailed information from these reports or the respective websites can be found in Appendices B through I. The first German football league was purposefully chosen to ensure that the sample size varied in location, club size, ownership, and organizational structure so that the analysis was as broad as possible. The decision to solely include the men's first league was based on the greater availability of data and media coverage due to the league's enormous popularity and success. The teams' importance is reflected by their immense national fanbases as well as international prominence. The information on the club's establishment of foundations was used to gain insights into the corporate structures of the clubs and consequently, how each club organized, supervised, and emphasized CSR importance (Reiche, 2013).

Table 3.1. The clubs of the 2021-2022 season of the 1. German Bundesliga

| <b>Clubs of the 2021 -2022 Men's Bundesliga season</b> |                          |
|--|--------------------------|
| FC Augsburg  | Hertha BSC               |
| 1. FC Union Berlin                                     | RB Leipzig               |
| Vfl Bochum   | Bayer 04 Leverkusen      |
| Borussia Dortmund                                      | 1. FSV Mainz 05          |
| Eintracht Frankfurt                                    | Borussia Mönchengladbach |
| SC Freiburg  | FC Bayern München        |
| TSG Hoffenheim   | VfB Stuttgart            |
| 1. FC Köln   | Vfl Wolfsburg            |
| FC Augsburg  | Hertha BSC               |

(Source; Olympia-Verlag, 2023)

Table 3.2. The respective foundations of the clubs

| <b>Bundesliga Club</b>   | <b>Foundation</b>                                       |
|--------------------------|---|
| FC Augsburg              | N/A   |
| Hertha BSC               | Hertha BSC Stiftung                                     |
| 1. FC Union Berlin       | 1. FC Union Berlin e. V. „UNION VEREINT.“               |
| Vfl Bochum               | Vfl Bochum 1848 „HIER, WO DAS HERZ NOCH ZÄHLT“          |
| Borussia Dortmund        | BVB-Stiftung  |
| Eintracht Frankfurt      | n.A.  |
| SC Freiburg              | Achim-Stocker-Stiftung                                  |
| TSG Hoffenheim           | TSG ResearchLab   |
| 1. FC Köln               | Stiftung 1. FC Köln                                     |
| Vfl Wolfsburg            | Krzysztof Nowak-Stiftung                                |
| RB Leipzig               | n.A.  |
| Bayer 04 Leverkusen      | Bayer 04-Sportförderung GmbH<br>(subsidiary enterprise) |
| Borussia Mönchengladbach | Borussia Stiftung                                       |
| FC Bayern München        | FC Bayern Hilfe e.V.                                    |
| VfB Stuttgart            | VfB-Stiftung Brustring der Herzen                       |
| 1. FSV Mainz 05          | N/A   |

(Source; DFL Deutsche Fußball Liga, 2010; Reiche, 2013)

Due to the variety of CSR-implementing infrastructures within the clubs of the Bundesliga (e.g., foundations, subsidiaries), each respective approach had to be identified and included to ensure a multidimensional, comprehensive examination of CSR-related activities of each club – even those executed by external/ subordinate branches that act within the scope of the official brand of each club.

## **Data Collection**

Data were collected from 16 clubs in the German Bundesliga and their respective foundations or departments (Table 3.1; Table 3.2). Either their publicly available CSR reports or specifically published websites of each club were compiled (Appendices B through I), utilizing document analysis and content analysis as a foundation for the division of existing CSR areas in each report. Document analysis, primarily applied in qualitative case studies, relies on non-technical literature like reports and internal correspondence for empirical data. It plays a crucial role in uncovering insights and understanding complex research problems (Bowen, 2009). The document analysis helped in gaining exclusive data insights into each club's specific CSR activities. Based on the content analysis, the existing CSR areas were summed up under the previously mentioned categorizations (regional-focused involvement, education, and health promotion, DEI, integration, tolerance, anti-discrimination, and racism, environment and sustainability, internal child and youth development, fair operating and business practices, international involvement) for simplification reasons and ensured ease of comparison.

The analyses were conducted by: 1. examining which content to use, 2. scanning the content, 3. detailed examination of the content, and ultimately 4. interpreting the findings (Bowen, 2009). The data collection was conducted between September 1, 2023, and December 31, 2023. The timeframe was chosen to ensure an exhaustive search. While document analysis stands as a valuable standalone method, it also complements other research techniques (Bowen, 2009). This is why additional secondary data about CSR was gathered such as external reports, financial reports, and information from governing football associations. This includes a league-wide document from the DFL Deutsche Fußball Liga GmbH. The document reports and summarizes the sustainability measures of

all clubs in the Bundesliga, and it is based on the individual, publicly accessible web pages of each club as well as their own internal investigations (Göbl et al., 2013). The information from the web pages includes breaking news, information about the team's management and updates, analysis of game results, and sharing planned activities concerning community engagement. Moreover, the DFL portal "BundesligaWIRKT" served as the main collection point for CSR reports with a total of 9 clubs making their reports available for download on the (DFL Deutsche Fußball Liga, 2024c). Additionally, a report conducted by Deloitte in 2019 about the sustainability within the Bundesliga was utilized. Deloitte's report entails the economic value creation, the social responsibility "of today and tomorrow," and the future perspective of sustainability in the Bundesliga (Ludwig & Fundel, 2019). This iterative approach combines elements from content analysis and thematic analysis. Such triangulation of data is employed to enhance the credibility of the individual reports by cross-verifying findings from various sources and hence, establishing a well-rounded overview and perspective (Bowen, 2009). Since some CSR reports are published individually by the clubs, this step is essential when wanting to recognize potential biases inherent in the information.

## CHAPTER FOUR – RESULTS

### Frameworks

The results are based on the findings of Deloitte’s sustainability report of the Bundesliga and indicate that about 67 percent of the clubs manage their sustainability measures by independent CSR departments (Ludwig & Fundel, 2019). Of this percentage, 40 percent also work with their foundation, which supports the implementation of sustainability. Interestingly, none of the clubs in the report by Deloitte’s Sports Business and Sustainability Group (2019) organized their sustainability activities exclusively through either their own CSR department or a foundation (Ludwig & Fundel, 2019). At the time that the report was conducted, a fifth of the clubs had not yet established structures that specifically serve to address the topic (Ludwig & Fundel, 2019) – possibly, explaining the lack of CSR-related publications by some of the clubs.

While the management structures and individual CSR publications done by the clubs serve multiple stakeholders beyond just society or shareholders, the independently published reports often serve to enhance their brand image (Ludwig, 2022; Lucidarme et al., 2017). Additionally, the clubs utilize them to adhere to society’s expectations of accountability and transparency (Wan Yusoff & Alhaji, 2012). Nevertheless, some clubs implement CSR activities without full public disclosure. Although such reports are now mandatory for the DFL licensing process, only nine of the 16 considered clubs have a corresponding report available for download on the portal “BundesligaWIRKT” from the DFL (as of 04.01.24). These clubs were Borussia Dortmund, Borussia Mönchengladbach, FC Augsburg, Hertha BSC, RB Leipzig, VfL Bochum, VfL Wolfsburg, SC Freiburg and 1. FSV Mainz 05 (DFL Deutsche Fußball Liga, 2024c). However, the only available report for Mainz 05 in the portal was from 2020 while newer reports were available on their website. Similarly, Bayer 04 Leverkusen also only made its report available for download on their website. In addition to being the collection point for such reports, the DFL portal also showcases other ongoing social and community engagement activities (DFL Deutsche Fußball Liga, 2024).

## **Classification of CSR focus areas**

The projects, initiatives, programs, and other similar activities within each club's report are categorized across the eight classifications. Each of the focus areas is overlapping to some extent. For analytical clarity, projects are allocated based on their primary focus, ensuring each project falls into the category that best represents its core. For instance, a weight loss project solely targeting regional participants would be categorized under regional involvement instead of education and health promotion. Emphasizing inclusivity, each project appears only once, ensuring a comprehensive yet streamlined representation across the previously defined classifications: (1) Regionally-focused Involvement, (2) Education and Health Promotion, (3) Diversity, Equity and Inclusion (DEI), (4) Historical Responsibility, Tolerance, and Racism (role model identification), (5) Environment and Sustainability (stadium management, climate protection, CO2 emissions), (6) Internal Child and Youth Development, (7), Fair Operating and Business Practices (corruption prevention, human rights, working conditions), (8) International Involvement (e.g., in FIFA initiatives).

Across the 16 clubs, a comprehensive analysis, depicted in Table 4.1, reveals 722 total initiatives/ programs across the league as well as varying levels of involvement in different CSR focus areas. The Environment and Sustainability focus area emerges prominently, showcasing the highest involvement with 195 projects across all clubs – with 11 out of the 16 clubs illustrating it as their biggest focus area. This heightened engagement, ranging from stadium management to climate protection and CO2 emissions reduction, likely aligns with a global surge in environmental consciousness – especially under the international understanding of CSR. While the regionally focused involvement showcases the second-highest involvement with 115 projects, it is notably only the highest-ranked area for four out of the 16 clubs. Concurrently, Regional Involvement, Education and Health Promotion (95 projects), and Diversity, Equity, and Inclusion (94 projects) showcase a collective emphasis on local engagement, education, and social inclusivity across the clubs. However, other areas (e.g., International Involvement) still require greater engagement/ attention. Overall, the distribution of engagement in Historical

Responsibility, Tolerance, and Racism (59 projects), Internal Child and Youth Development (80 projects), Fair Operating and Business Practices (67 projects), and International Involvement (38 projects) suggests a possible differential prioritization of these particular CSR areas.

When examining individual club contributions, Bayer 04 Leverkusen stands out with 99 projects, demonstrating a holistic commitment across various CSR areas. Regardless, their published CSR report was remarkably detailed, resulting in a more comprehensive analysis of the overall activities of the club. In contrast, clubs like VfB Stuttgart report fewer projects (21 projects), potentially indicating a more focused or limited CSR approach. However, they may just have a less established reporting structure for CSR. So, although overall involvement may differ among clubs, the depth of published reports significantly impacts the comprehensiveness of individual data for each club. However, to examine the current CSR standard of each club and draw a corresponding comparison, an in-detailed review of each of the eight classifications is essential. The following analysis gives a divided overview as well as a summary of each focus area. A comprehensive bullet point list of all activities, initiatives, programs, and more is available for each club in Appendices B through I.

### ***(1) Regionally-focused Involvement (Appendix B)***

Across the 16 clubs, a variety of regionally-focused initiatives underscores their diverse community engagement. While many of the initiatives indicate similarities across the league, there are also variations in the focus within the regionally-focused projects.

For instance, 10 clubs actively engage in projects supporting flood victims or aiding those in need, demonstrating a prevalent theme of community assistance during crises. Additionally, 10 clubs are involved in educational programs with schools, emphasizing the significance of youth development and education in their regional contributions. Furthermore, nine clubs partake in health-focused initiatives, promoting well-being through events like city clean-ups, vaccination campaigns, and health education drives.

Table 4.1. An accumulative overview of initiatives divided by focus area and club

| <b>Bundesliga Club</b>   | <b>Area (1)</b> | <b>Area (2)</b> | <b>Area (3)</b> | <b>Area (4)</b> | <b>Area (5)</b> | <b>Area (6)</b> | <b>Area (7)</b> | <b>Area (8)</b> | <b>Total</b> |
|--------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|--------------|
| Bayer 04 Leverkusen      | 20              | 21              | 16              | 3               | 12              | 10              | 10              | 7               | 99           |
| Borussia Mönchengladbach | 6               | 3               | 10              | 3               | 27              | 6               | 12              | 1               | 68           |
| FC Bayern München        | 4               | 3               | 11              | 8               | 18              | 6               | 4               | 6               | 60           |
| Hertha BSC               | 15              | 8               | 12              | 7               | 9               | 2               | 3               | 1               | 57           |
| Borussia Dortmund        | 8               | 6               | 2               | 8               | 11              | 4               | 6               | 8               | 53           |
| SC Freiburg              | 10              | 10              | 6               | 1               | 17              | 3               | 1               | -               | 48           |
| RB Leipzig               | 6               | 8               | 5               | 1               | 15              | 6               | 7               | -               | 48           |
| Vfl Bochum               | 3               | 5               | 9               | 1               | 11              | 4               | 10              | 2               | 45           |
| 1. FSV Mainz 05          | 4               | 5               | 3               | 2               | 14              | 14              | 2               | -               | 44           |
| Eintracht Frankfurt      | 1               | 6               | 1               | 6               | 15              | 8               | -               | 1               | 38           |
| FC Augsburg              | 15              | 6               | 1               | 4               | 5               | 2               | -               | 3               | 36           |
| 1. FC Union Berlin       | 8               | 4               | 7               | 6               | 7               | 2               | 1               | 1               | 36           |
| Vfl Wolfsburg            | 3               | 4               | 7               | 2               | 14              | 2               | 2               | 2               | 36           |
| TSG Hoffenheim           | 3               | 1               | 2               | 4               | 10              | 4               | 4               | 3               | 31           |
| 1. FC Köln               | 6               | 3               | 1               | 1               | 5               | 4               | 2               | 1               | 23           |
| VfB Stuttgart            | 3               | 2               | 1               | 2               | 5               | 3               | 3               | 2               | 21           |
| <b>Total</b>             | <b>115</b>      | <b>95</b>       | <b>94</b>       | <b>59</b>       | <b>195</b>      | <b>80</b>       | <b>67</b>       | <b>38</b>       | <b>722</b>   |

(Source; Annual Reports and Websites)

Overall, these findings illustrate the multifaceted approach of football clubs in addressing regional needs, encompassing social, educational, and health-related initiatives to positively impact their local communities.

Taking a closer look, Bayer 04 Leverkusen's participation in 20 projects includes fan engagement, renovation of kindergartens, and partnerships with health institutions. FC Augsburg and Hertha BSC are the clubs with the second most active engagement with 15 distinct initiatives each. FC Augsburg's multifaceted engagement spans city cycling events, diversity programs, vaccination campaigns, flood relief, and initiatives promoting safe routes to schools. Similarly, Hertha BSC demonstrates an extensive commitment, encompassing charitable support, aid for the homeless, and special events benefiting underprivileged families during Christmas. Expanding further, SC Freiburg emerges with 10 projects. They encourage local climate protection projects, locally sourced food, and green energy usage within the region – indicating a greater emphasis on such projects that support the local environment, increase sustainability within the region, and increase the city's awareness. 1. FC Union Berlin and Borussia Dortmund follow closely with eight distinct initiatives each. Union Berlin's focus lies in educational partnerships with schools and support for refugee orphans, while Dortmund concentrates on personal development courses, educational support in schools, and training programs for local companies' trainees.

Looking at some of the lesser engaged clubs, FC Köln engages in six projects including community support through exercise and education programs, aid for the homeless, and food distribution initiatives. Similarly ranked, RB Leipzig engages in sustainable projects with regional partners, donations for seriously ill children, and support for homeless institutions. Borussia Mönchengladbach, also with six initiatives, focuses on supporting fans with health issues, integrative educational programs, and partnerships with youth welfare organizations.1. FSV Mainz 05 invests efforts in four projects, specifically climate education programs and collaborations with schools and environmental organizations. Surprisingly, one of the leading clubs in Germany, the FC Bayern München, also only listed four distinct regional projects. All of them highlight substantial aid endeavors, including flood victim aid, donations to amateur football clubs, refugee

assistance, and campaigns against violence. Contrastingly, VfL Bochum's efforts concentrate on sustainable commitment, partaking in three specific initiatives focused on financial sponsorship of regional programs and supporting local schools. Other clubs with only three initiatives include VfB Stuttgart, TSG Hoffenheim, and VfL Wolfsburg. VfB Stuttgart directs support towards children's cancer clinics and hospitals while TSG Hoffenheim emphasizes educational climate awareness support and campaigns fostering regional cooperation with municipalities. VfL Wolfsburg's initiatives span events promoting environmental awareness, a Culture Café, and hosting a Kids' Trainer Congress. Lastly, Eintracht Frankfurt indicated only one regional project (the "Frankfurt Cleanup"). However, despite the differences in the number of initiatives that the clubs participate in, or the sub-focus of those regional initiatives, a consistent thread emerged. All of the clubs showcased a collective dedication to community welfare, environmental stewardship, and youth development. Therefore, while having diverse approaches, the football clubs seem to realize their responsibilities within the community as they persistently engage in initiatives aimed at positively impacting their region.

## ***(2) Education and Health Promotion (Appendix C)***

The educational and health promotional initiatives undertaken by the clubs indicate several core themes. Primarily, there's a strong emphasis on the education of the community through various programs like soccer schools, camps, and tournaments (eight out of the 16). These initiatives not only foster a passion for football but also promote physical activity and well-being among children and youths. The clubs also seem to prioritize educational partnerships with schools, with at least 10 out of the 16 clubs having some form of collaboration or partnership, enabling access to sport facilities, and encouraging healthy lifestyles among students. Moreover, eight clubs implement specific movement campaigns and health promotions. This showcases how the clubs' have realized their responsibility in the holistic development of their fans – beyond the realm of football. Bayer 04 Leverkusen leads with a vast array of 21 initiatives, covering talent promotion, school visits, volunteer opportunities, and various educational programs, aimed at fostering health promotion and youth development/ education within their region. For example, the

club's "Bayer 04 goes to school" project aims to educate children on fair play, violence prevention, and nutrition, while also providing multimedia classroom setups at the arena for extracurricular learning. Their focus on health could potentially be a strategic alignment with its parent company Bayer, the company focuses on pharmaceuticals, biomedical products, and biotechnology business.

SC Freiburg is the next to stand out with a broad spectrum of 10 initiatives, including wilderness excursions, children's coach training, language and motor skill development, and soccer camps. Close behind is Hertha BSC with eight initiatives. The club engages in projects like "Sport im Kiez," learning centers, and workshops at schools, supporting children's cancer, and creating learning opportunities through partnerships. RB Leipzig, with 8 initiatives as well, showcases a diverse range of initiatives, partnering with organizations like JOBLINGE for youth employment, supporting health institutions, blood donation campaigns, and engaging fans in training programs.

Clubs with six projects each include FC Augsburg, Borussia Dortmund, and Eintracht Frankfurt. FC Augsburg's efforts include forest exploration for KidsClub, themed tours on water topics, and initiatives promoting physical activity such as "step kicks!" and a hybrid organ donation run. Similarly, Eintracht Frankfurt actively engages through dribbling competitions, football tournaments, and hiking days, emphasizing youth engagement through soccer-related activities. Borussia Dortmund uses a broader approach, emphasizing school partnerships, exercise programs, and educational formats at their museum BORUSSEUM. Two other clubs are also tied at five projects each. 1. FSV Mainz 05 focuses on activities within 30 partner schools, workshops on environmental responsibility, waste separation, and calculating carbon footprints while the VfL Bochum focuses its efforts on promoting physical activity and well-being in the workplace and the broader community. For example, through their "Blue and White Movement Room" or the collaboration with the Bochum University of Applied Sciences for the establishment of holistic health initiatives.

Closely after with four respective initiatives are the 1. FC Union Berlin, which focuses on vacation camps, initiatives against cancer, and coach training modules, and the VfL Wolfsburg, which highlights dual-study options, "Skills for Life" programs, and

forming partnerships with schools for educational initiatives. On the lower end, with only three showcased programs are the FC Köln, the FC Bayern München, and Borussia Mönchengladbach. However, Borussia Mönchengladbach stands out for its unique workshops on addiction prevention. The FC Köln is engaged in training days, collaborations with Ping Pong Parkinson, and promoting physical education at schools and the FC Bayern München invests in education and upbringing through partnerships with schools and projects promoting sustainable stadium operations. The two clubs with the lowest amount, the VfB Stuttgart has two initiatives “VfBfairplay” and “VfBfairplay fonds” that concentrate on prevention (e.g., against drugs and violence), and the one project from the TSG Hoffenheim focuses on employee training for sustainability. Overall, each club is adopting various underlying strategies to promote a healthier lifestyle among their fans and foster better educational support.

### ***(3) Diversity, Equity, and Inclusion (Appendix D)***

Across the diversity, equity, and inclusion initiatives undertaken by the football clubs’ accessibility remains a central focus. Notably, 12 out of the 16 clubs prioritize accessibility, ensuring provisions such as wheelchair access, designated spaces for visually impaired fans, and facilities catering to individuals with severe disabilities within stadiums. Additionally, 11 clubs actively engage in inclusive events, organizing tournaments tailored for diverse backgrounds and establishing partnerships with advocacy groups, highlighting their dedication to broader social inclusion. These initiatives place a strong emphasis on education and awareness, with four clubs striving to enlighten both staff and fans about diversity and anti-discrimination policies. Structural enhancements, including the implementation of gender-neutral facilities and infrastructure modifications, further attest to their awareness of the necessity to create welcoming environments.

The clubs with the most initiatives are led by Bayer 04 Leverkusen with an extensive 16 initiatives encompassing inclusion for various disabilities. They offer multiple support systems and facilities such as Braille-marked seats, special areas for the blind and deaf, catering with picture menus, and extensive training sessions for various disabilities. They also support community programs like the “Power für Pänz” campaign for

disadvantaged children's swimming courses and inclusion in their professional coverage. Hertha BSC follows closely with 12 initiatives. The club conducts inclusive tournaments, adopts working definitions for inclusion, provides free entry for healthcare sector personnel, collaborates with diverse associations, and organizes events for homeless individuals. The FC Bayern München demonstrates an extensive commitment to inclusivity with 11 projects. The club offers dedicated parking, transport, and specialized facilities for individuals with disabilities. Additionally, the club supports events like the Special Olympics. Next is Borussia Mönchengladbach, which engages in 10 initiatives, offering support for the blind, fair ticket allocation, and barrier-free online systems. They also focus on promoting cooperation between men's and women's football, emphasizing diversity in their advertising. The last club in the upper ranks is VfL Bochum with nine initiatives. The club showcases a robust commitment to inclusivity through initiatives like socially accessible ticket pricing, diverse stadium catering, and heightened awareness programs.

Looking at the clubs with a moderate number of initiatives, the VfL Wolfsburg (seven initiatives) and the 1. FC Union Berlin (seven initiatives) stand out. The VfL Wolfsburg set up a Diversity Steering Committee and a Diversity Match Day, and additionally, cooperates with inclusion counseling units and inclusion-related organizations like “KickIn!” The 1. FC Union Berlin provides essential facilities like audio commentary and spaces for fans with disabilities. Both are closely followed by RB Leipzig (six initiatives), which emphasizes vegetarian/vegan options, inclusive camps, and services for disabled fans on match days, and the SC Freiburg, which has five initiatives like barrier-free fan radio and inclusion in all club areas.

The clubs with fewer initiatives at just two or three each are the 1. FSV Mainz 05 (three initiatives), TSG Hoffenheim (two initiatives), and Borussia Dortmund (two initiatives). Mainz hosts social inclusion tournaments and charity matches, Hoffenheim emphasizes accessible tickets and living inclusion at tournaments, and Dortmund conducts special soccer inclusion days. The 1. FC Köln, VfB Stuttgart, Eintracht Frankfurt, and FC Augsburg have only one initiative each. Like Dortmund, Köln conducts a special soccer inclusion day, Stuttgart focuses on barrier-free access to their stadium, FC Augsburg

primarily provides blankets for wheelchair users and Eintracht Frankfurt initiated the “United Colors of Frankfurt” day to celebrate the city's cultural diversity.

#### ***(4) Historical Responsibility, Tolerance, and Racism (Appendix E)***

The historical responsibility, tolerance, and racism initiatives among the football clubs accentuated their commitment to fostering remembrance and combating discrimination. While the initiatives varied, they collectively showcase the clubs’ dedication to addressing historical injustices and promoting tolerance – specifically, regarding the historical context of Germany during World War II. Therefore, a primary emphasis for each club was placed on remembering victims of National Socialism and commemorating significant events, with six out of the 16 clubs engaging in activities related to Holocaust remembrance and memorial trips. Additionally, nine clubs are actively involved in other anti-racism campaigns and workshops aimed at combating discrimination and raising awareness. Collaborative efforts with schools and educational programs are evident in the initiatives of four clubs, while five clubs participate in partnerships fostering a more inclusive environment.

Borussia Dortmund and FC Bayern München lead with eight initiatives each. Dortmund encompasses various activities such as workshops at their learning center, memorial trips to former concentration camps, charity matches, and campaigns against “forgetting”. Bayern Munich demonstrates its strong commitment through initiatives such as “Red against racism”, support for the “Queerpass Bayern,” and educational programs like “Arena of Change” focusing on remembrance and combating racism. Following closely is Hertha BSC with seven initiatives. Hertha BSC’s efforts span from street soccer for tolerance to silent commemorations. Clubs with 6 initiatives include Eintracht Frankfurt and 1. FC Union Berlin. Frankfurt supports campaigns like “No Room for Racism,” and “Soccer for Peace, and advocates for diversity through slogan placement on match jerseys, like the “#blacklivesmatter” movement, while Union Berlin focuses on alliances for democracy, anti-racism campaigns, and adapting stadium rules to counteract racism and right-wing extremism.

Up next are TSG Hoffenheim and FC Augsburg with four initiatives each. Hoffenheim supports the “Day of Remembrance in German Football” and organizes anti-discrimination programs in partnership with initiatives like “Zusammen1” and Augsburg participates in the international weeks against racism, the national Remembrance Day, and trips to the Holocaust memorial in Auschwitz. Borussia Mönchengladbach showcases three initiatives, highlighting historical matches for international understanding, educational workshops, and exhibitions in their interactive club museum (“FohlenWelt”). Bayer 04 Leverkusen focuses on three projects for refugees, for example through their “Welcome to Football” project that provides training for refugees.

The two initiatives by Mainz 05 include virtual events to remember Holocaust victims and publishing dismissals based on racist grounds. Similarly, the VfB Stuttgart (two) bans people from the stadium following antisemitic or racist incidents as well as participating in Remembrance Day. Despite VfL Wolfsburg also having two initiatives, their focus varies from the other two clubs. Wolfsburg implements internal groups like a “Service Quality Working Group.” Lastly, SC Freiburg, 1. FC Köln, VfL Bochum, and RB Leipzig indicate only one initiative. Freiburg utilizes the measure “Friends instead of strangers” to combat discrimination, Bochum supports the “School without racism – School with courage” network, Leipzig uses the power of street soccer and Köln partakes in the nationwide Remembrance Day for victims of the Holocaust.

##### ***(5) Environment and Sustainability (Appendix F)***

All clubs illustrated a collective dedication to green practices and ecological responsibility. It was particularly evident that the clubs viewed this as one of the most important categories with a total of 195 initiatives across all 16 clubs. Notably, 13 out of the 16 clubs prioritize sustainable stadium entry solutions, offering combined tickets integrating public transportation. Furthermore, green energy adoption is evident across various clubs, with 13 emphasizing the use of renewable energy sources such as hydropower, wind, and solar, while 11 clubs focus on LED lighting installations and energy-efficient technologies to reduce their carbon footprint. Waste reduction measures, including reusable cup systems, are prominent among 13 clubs, complemented by waste

clean-up campaigns and tracking systems for supply chain sustainability. Tree planting initiatives are seen in two clubs, unveiling an area for potential growth in afforestation and environmental conservation initiatives. Overall, the football clubs' concerted efforts in embracing sustainable practices underscore their commitment to mitigating environmental impact fostering a greener future, and showcasing a prioritization of environmental initiatives, possibly indicating a greater awareness of its importance.

Borussia Mönchengladbach leads the category with 27 measures, including LED lighting, groundwater irrigation for pitches, CO<sub>2</sub> offsetting initiatives, eco-conscious workshops, local sourcing partnerships, waste reduction tactics, and various biodiversity efforts like flower meadows and photovoltaic systems. The FC Bayern München with 18 measures, for example, the EMAS certification, utilizing grass paper for fan store bags, bicycle parking spaces, and electric vehicle charging stations, eliminating single-use plastic, achieving a recycling rate of over 90%, and converting residual waste into energy. Close behind is the SC Freiburg with 17 initiatives. The club emphasizes solar panels, photovoltaic systems, waste separation, biodiversity promotion, and digitalized building management.

Eintracht Frankfurt and RB Leipzig each present 15 initiatives. Frankfurt showcases ESG tools, BREEAM certification, and sustainability events, while Leipzig also showcases energy management, digitalization, and support for climate-friendly mobility. VfL Wolfsburg's and 1. FSV Mainz 05 implements 14 measures. Wolfsburg uses a combined ticket, produces jerseys from recycled materials, and promotes biodiversity-focused projects such as nesting boxes, biodiversity roofs, and more. The club's focus on environmental initiatives may be attributed to its special connection with Volkswagen. In comparison, Mainz highlights GOTS and FAIRTRADE-certified products, solar systems, and CO<sub>2</sub> reduction efforts. Bayer 04 Leverkusen, with its 12 initiatives, also focuses on energy management, LED lighting, e-mobility, waste reduction, and sustainable merchandise, emphasizing both environmental and operational sustainability.

Conversely, other clubs like TSG Hoffenheim (10 initiatives), VfL Bochum (11 initiatives), Borussia Dortmund (10 initiatives), Hertha BSC (nine initiatives), and 1. FC Union Berlin (seven initiatives) contribute to ecological conservation as well. While

maintaining a slightly narrower scope of initiatives compared to others the initiatives are very similar and also include LED lighting, sustainability certifications, sustainable merchandising, waste optimization, sustainable mobility, and partnerships fostering climate protection. Lastly, the three clubs with only five measures each are FC Augsburg, 1. FC Köln, and VfB Stuttgart. Augsburg is another club offering a combined ticket and takes part in reforestation efforts. They are the only club with green electricity sourced solely from hydropower (100%). In comparison, Stuttgart highlights photovoltaic systems and sustainable merchandise, while Köln emphasizes sustainability game days, ZNU certification, and integrating sustainability criteria into licensing regulations.

#### ***(6) Internal Child and Youth Development (Appendix G)***

They analyzed the strategic investment initiatives undertaken by Bundesliga clubs to foster future football talents, along with the programs that these clubs provide for child support within their facilities. 15 out of the 16 clubs offer tailored support programs and educational initiatives aimed at honing the skills of young players within their academies. These efforts align with the clubs' ambitions to develop their talent pool, ensuring a pipeline of skilled players for their senior teams while emphasizing inclusivity within their programs. Educational enrichment is a key focus, evident in eight clubs, for example, through online learning resources or counseling services. The clubs investing in such tailored programs have all emphasized their desire to equip young athletes not only with sporting prowess but also with academic and personal development opportunities. Consequently, they implement specialized talent development and performance optimization programs. Moreover, child protection initiatives and child-friendly facilities in eight clubs signify a broader commitment to creating safe and nurturing environments.

Additionally, innovative approaches, like bio-banding for 1. FC Köln, highlight a focus on personalized training strategies based on individual attributes. In total, clubs mentioned their efforts to maximize the potential of each young player within their academy setups, for example by mentioning boarding school facilities (five out of the 16 clubs). Overall, 1. FC Mainz took the lead with 14 initiatives or specialized programs. The club has implemented a comprehensive support system with specialized coaches, academic

collaborations, and a structured campus. Bayer 04 Leverkusen follows with 10 initiatives, demonstrating a specialized approach with a comprehensive children's department, fan clubs, and opportunities for training outside of football. Eintracht Frankfurt (eight) and Borussia Dortmund (four initiatives) have diverse programs focusing on academies, learning centers, and specialized training to support young talents at various levels.

Even though RB Leipzig has mentioned six initiatives, these include an academy, performance diagnostics, junior grounds, and a boarding school. Similarly, Borussia Mönchengladbach (six initiatives) emphasizes a holistic approach with nutritional advice, counseling, and tailored support for players across different age groups. On the other hand, FC Bayern München, also with six initiatives, showcases a more comprehensive approach – having an academy as well as a Kids Club and child protection officers. The VfL Bochum focuses on 4 initiatives, including child protection concepts, a child-friendly stadium, and advisory boards while the VfB Stuttgart exhibits a balanced approach including three initiatives such as coaching licensing programs, a dedicated training center, and individual potential analysis for young players.

Other clubs such as the SC Freiburg (three initiatives), 1. FC Köln (four), TSG Hoffenheim (four initiatives), VfL Wolfsburg (two initiatives), and 1. FC Union Berlin (two initiatives) showcase foundational projects like football schools, vacation camps, internal training, opportunities for personal development (e.g., through a voluntary social year), and child protection services. Furthermore, Hertha BSC (two initiatives) focuses on a newborn project and offers daycare, whereas the FC Augsburg (two initiatives) offers swimming courses and other training options for Kidsclub members.

### ***(7) Fair Operating and Business Practices (Appendix H)***

The analysis regarding fair operating and business practices among the 16 Bundesliga clubs revealed a moderate commitment to ethical conduct and employee welfare. Five clubs prioritize ethical supply chains, ensuring compliance with international regulations (like the Business Social Compliance Initiative (BSCI)) and favoring regional suppliers. Nine clubs emphasize employee welfare through fair wages, comprehensive benefits, and opportunities for professional growth. Additionally, five clubs integrate

sustainability into their operations, engaging in dialogues, compliance systems, and proactive risk mitigation. All approaches indicate a recognized responsibility by the clubs to foster fair, ethical, and inclusive workplaces, nurture ongoing education, align with compliance standards, and emphasize employee welfare.

Borussia Mönchengladbach leads with an extensive array of 12 initiatives, encompassing compulsory training courses on socio-ethical aspects, whistle-blower tools, and digital training for workplace safety. Following closely, Bayer 04 Leverkusen implements 10 projects, offering language courses, sport activities, and tax-free childcare subsidies, and VfL Bochum, also with 10 initiatives relating to workforce development, sustainability dialogues, and compliance frameworks. RB Leipzig actively engages in seven projects, emphasizing clear guidelines, anti-corruption measures, and professional growth opportunities. Meanwhile, Borussia Dortmund implements six projects centered on compliance with international supply chain standards, championing regional suppliers, and employee life cycle programs. FC Bayern München concentrates on four key projects, ensuring regular compliance checks and intervention guidelines within the club while Hertha BSC advocates for human rights through specific campaigns and statements through three impactful initiatives.

TSG Hoffenheim (four initiatives), 1. FC Köln (two initiatives), and VfL Wolfsburg (two initiatives) demonstrate moderate involvement. The clubs integrate areas such as health management, legal compliance, and employee well-being. VfB Stuttgart and 1. FSV Mainz 05 exhibit limited approaches, with three and two projects, respectively, such as mobile working and supporting human rights through ticket provisions and free match admissions. With a similarly limited approach 1. FC Union Berlin only mentions one initiative relating to fair wages for farmers and textile workers and SC Freiburg offers regionally sourced food and drink options. FC Augsburg and Eintracht Frankfurt did not have specific projects mentioned within this category.

### ***(8) International Involvement (Appendix I)***

Across the category of international involvement of the clubs, the most diverse landscape of initiatives emerged. However, this area was seemingly the least developed by

all the clubs with only 36 initiatives across the 1. League in total. Notably, solidarity with Ukraine emerged as the most common thread – six clubs offer aid or support campaigns advocating for peace amidst the conflict. Moreover, 10 clubs engage in global partnerships or collaborations, promoting initiatives encompassing United Nations campaigns and other international sporting events.

Bayer 04 Leverkusen leads with seven significant initiatives, including participation in international matches, special youth camps, and collaborations supporting developing countries and crisis-ridden regions. Borussia Dortmund follows closely with six initiatives focusing on global partnerships, education, and connecting with various countries through virtual events. Similarly, with also six projects, FC Bayern München features brand rights utilization, equality programs, and international charity efforts for refugees. FC Augsburg and TSG Hoffenheim indicate three initiatives each. While Augsburg is involved in initiatives like donating jerseys to Senegal, Hoffenheim is involved in an efficient stoves project in Rwanda and reforestation in Uganda and Kenya.

Following with two initiatives each are VfL Bochum, VfL Wolfsburg, and VfB Stuttgart. Bochum engages in support for United Nations campaigns and collaborations aiding Ukraine through the Bochum-Donetsk Association. Wolfsburg focuses on international initiatives like the “StrongHER” initiative and Stuttgart focuses on cooperation with a Chinese first division club. The clubs with limited approaches and only one project each are Hertha BSC, Borussia Mönchengladbach, 1. FC Union Berlin, and 1. FC Köln. Hertha BSC champions participation in the “Discover Football” festival, Borussia Mönchengladbach hosts charity matches, and both Union Berlin and Köln indicate their solidarity with Ukraine. SC Freiburg, RB Leipzig, and 1. FSV Mainz 05 have not reported specific projects.

## **Financial Performance**

The results of the financial performance, depicted in Table 4.2, indicate a relationship between the clubs’ economic wealth and their resource contribution to CSR activities (Inoue et al., 2011). While this relationship does not perfectly align with the ranking of CSR activities by each club, three out of the five most financially wealthy clubs

are within the top five in that ranking: Bayer 04 Leverkusen, Borussia Dortmund, and FC Bayern Munich. Additionally, the 1. FC Köln, ranking as the 14<sup>th</sup> place financially, only engages in 23 CSR-related projects. Yet, the number of CSR projects a club undertakes does not always directly align with its financial strength. Other, less financially inclined clubs as VfL Bochum (rank 16) or SC Freiburg (rank 12), still showcase a rather high involvement in CSR activities, with Bochum having 45 projects and Freiburg 48. Moreover, clubs like Augsburg might strategically focus on less but more impactful CSR projects despite relatively lower financial resources, meaning, the number alone does not reflect the depth or impact of these projects.

This leads to the conclusion that the extent of correspondence between the ordering of the two variables is not necessarily direct in the cases of clubs within the mid-to-low section of the financial performance ranking, but positive for the upper ranks. However, the results may also just imply that the more financially stable clubs put more effort into marketing and publicizing their CSR activities. Additionally, differences in governance structures of the clubs may influence the correspondence between the rankings. For example, TSG Hoffenheim, one of the only clubs with an exception to the 50+1 rule, may rank highly financially purely due to continuing investments from its benefactor. As such, it can be concluded that their patron insists on using these financial advancements for other, non-CSR-related activities, such as player transfers and more. Ultimately, even though higher financial performance might allow for more extensive CSR projects, it does not always indicate a proportional increase in these initiatives within the clubs.

### **Consumer Social Response (CnSR)**

The findings regarding (a) Sponsorship Investments, (b) Average Attendance relating to Stadium Capacity, and (c) Ranking of the Clubs' National Popularity explore a potential correlation between the influence of various stakeholders, the clubs' CSR projects, and their financial performance.

#### ***(A) Sponsorship Investments***

The relationship between sponsorship investments and CSR initiatives within

Bundesliga clubs is complex. Sponsorship investments often provide financial backing, enabling clubs to fund CSR projects, but the direct relationship between the two isn't always straightforward. Table 4.3 presents the official club sponsor and their respective investments into the clubs in the 2021-2022 season (ISPO Sports Business Netzwerk, 2023b). It is important to note that sponsorship investments are unique and, therefore do not always directly impact the club's financial resources, especially not those they can allocate for CSR initiatives. Often, sponsors focus on particular aspects like stadium naming rights, jersey branding, or other marketing ventures rather than directly funding CSR initiatives. These sponsorship deals are primarily geared towards enhancing the club's commercial revenue streams, visibility, and brand presence, rather than enabling funds for community-focused or environmental CSR initiatives. While sponsorship deals contribute to a club's overall financial health, allocating these resources for CSR endeavors depends more on the investors' requests, the clubs' independent budgeting, and potential strategic priorities.

Therefore, despite substantial sponsorship investments, clubs like VfL Wolfsburg, which receives the highest sponsorship investment (€70 mio), may not necessarily allocate these funds directly to their CSR initiatives, which is why they may only have 36 individually-listed CSR projects. However, some clubs might prioritize CSR initiatives regardless of their sponsorship investments, demonstrating a strong commitment to social responsibility such as SC Freiburg, a club that indicates a lower sponsorship amount (€3 Mio), yet ranks highly with 48 individual projects.

Ultimately, the individual disparities underscore the multifaceted nature of the drivers behind sponsorship investments. Since sponsors aim to influence their commercial revenue streams, they don't always target the increase of the clubs' overall popularity or the clubs' individual fans' satisfaction (Schönberner et al., 2020). Factors such as tradition, historical achievements, regional roots, and passion, as well as fan satisfaction and community engagement – all either objective or subjective aspects considered in the popularity ranking by SLC Management – alongside financial stability, play a more pivotal role in the development of high CSR standards (SLC Management, 2022).

Table 4.2. Overview and Ranking of the Financial Performance

| <b>Bundesliga Club</b>   | <b>Financial Performance – Balance Sheet Total</b><br>(All figures in € thousand) | <b>Financial Performance rank</b> |
|--------------------------|---|-----------------------------------|
| FC Bayern München        | 707.831   | 1                                 |
| Borussia Dortmund        | 517.967   | 2                                 |
| RB Leipzig               | 385.330   | 3                                 |
| Bayer 04 Leverkusen      | 381.634   | 4                                 |
| TSG Hoffenheim           | 330.316   | 5                                 |
| Vfl Wolfsburg            | 222.267   | 6                                 |
| Borussia Mönchengladbach | 200.985   | 7                                 |
| Hertha BSC               | 196.317   | 8                                 |
| Eintracht Frankfurt      | 153.002   | 9                                 |
| FC Augsburg              | 150.460   | 10                                |
| VfB Stuttgart            | 143.555   | 11                                |
| SC Freiburg              | 108.401   | 12                                |
| 1. FSV Mainz 05          | 104.798   | 13                                |
| 1. FC Köln               | 91.722  | 14                                |
| 1. FC Union Berlin       | 48.835  | 15                                |
| Vfl Bochum               | 24.003  | 16                                |

(Source; DFL Deutsche Fußball Liga, 2024d)

Table 4.3. Overview and Ranking of the Sponsor and Sponsorship Investments

| <b>Bundesliga Club</b>      | <b>Sponsor</b>     | <b>CnSR Performance –<br/>Sponsorship<br/>Investments</b><br>(All figures in € million) | <b>CnSR rank</b> |
|-----------------------------|--------------------|---|------------------|
| Vfl Wolfsburg               | Volkswagen         | 70  | 1                |
| FC Bayern München           | Telekom            | 45  | 2                |
| Borussia Dortmund           | 1&1 and Evonik     | 35  | 3                |
| RB Leipzig                  | Red Bull           | 35  | 4                |
| VfB Stuttgart               | Mercedes-Benz-Bank | 10  | 5                |
| Borussia<br>Mönchengladbach | Flatex             | 9   | 6                |
| Hertha BSC                  | Autohero           | 8   | 7                |
| 1. FC Köln                  | Rewe               | 7.5   | 8                |
| Eintracht Frankfurt         | Indeed             | 7   | 9                |
| Bayer 04 Leverkusen         | Barmenia           | 6   | 10               |
| TSG Hoffenheim              | SAP                | 5.5   | 11               |
| FC Augsburg                 | WWK                | 4.2   | 12               |
| 1. FSV Mainz 05             | Könnerling         | 4   | 13               |
| SC Freiburg                 | Schwarzwaldmilch   | 3   | 14               |
| 1. FC Union Berlin          | Aroundtown         | 2.5   | 15               |
| Vfl Bochum                  | Vonovia            | 2.5   | 16               |

(Source; ISPO Sports Business Netzwerk, 2023b)

### ***(B) Average Attendance in Relation to Stadium Capacity***

Recent data proves that COVID-based restrictions potentially influenced the average reached stadium capacity (displayed in Table 4.4.) with the fluctuation and comparison of seasons included in Appendix J. As the restrictions varied from region to region and monthly, they could have played a significant role in the average attendance. Moreover, the data from the popularity ranking in Table 4.5 incorporates stadium attendance as one of its objective criteria. As a result, and to ensure consistency within the examination, these data were excluded from the overall analysis.

### ***(C) Ranking of the Clubs' National Popularity***

The concept of "popularity" is commonly simplified as mere likability or an emotional appeal (Babad, 2001). However, within the Bundesliga, the popularity of clubs extends beyond emotional connections and encompasses diverse criteria with significant financial implications (Awaysheh et al., 2020; Rodriguez et al., 2002; Walker and Kent, 2009). As such, the ranking results by SLC Management are based on a pre-test of 6,650 soccer fans throughout Germany. These fans were asked in a representative survey how popularity is composed of the fan and customer perspective and which criteria are relevant for assessing the popularity of a club (SLC Management, 2022). Criteria included objective categories such as fan clubs, stadium attendance, and social media as well as subjective categories such as general/ league popularity, brand appeal, own image / external image, and the stadium atmosphere (SLC Management, 2022).

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Table 4.4. Overview and Ranking of the Stadium Capacity

| <b>Bundesliga Club</b>      | <b>CnSR Performance –<br/>Stadium Capacity<br/>(All figures in %)</b> | <b>CnSR rank</b> |
|-----------------------------|---|------------------|
| 1. FC Köln                  | 63.9  | 1                |
| Vfl Bochum                  | 63.8  | 2                |
| 1. FC Union Berlin          | 63.4  | 3                |
| RB Leipzig                  | 61.5  | 4                |
| Bayer 04 Leverkusen         | 60.1  | 5                |
| FC Augsburg                 | 60.0  | 6                |
| 1. FSV Mainz 05             | 54.0  | 7                |
| FC Bayern München           | 53.5  | 8                |
| SC Freiburg                 | 53.4  | 9                |
| Borussia Dortmund           | 51.4  | 10               |
| Borussia<br>Mönchengladbach | 49.1  | 11               |
| VfB Stuttgart               | 47.8  | 12               |
| Eintracht Frankfurt         | 46.6  | 13               |
| Vfl Wolfsburg               | 41.6  | 14               |
| TSG Hoffenheim              | 39.6  | 15               |
| Hertha BSC                  | 31.5  | 16               |

(Source; Transfermarkt, 2023)

This indicates that they potentially invest more resources in satisfying their fans/customer needs – more so when recognizing their ranking within the overall CSR projects that they invest in, Borussia Dortmund with 53 projects and FC Bayern with 60 projects. However, both clubs additionally enjoy top popularity due to historical successes. Moreover, both clubs are located within comparably bigger national cities—potentially influencing more inhabitants within their respective regions and creating a more extensive fan base.

Nevertheless, the popularity ranking among the Bundesliga clubs doesn't always relate directly to their financial standing or their sponsorship investments. Eintracht Frankfurt's position in the popularity rankings, significantly higher than its financial standing, might stem from memorable seasons, a passionate fanbase, and non-published community engagements that resonate deeply with supporters. Interestingly, clubs that center their CSR initiatives on regionally focused involvement span diverse across the popularity spectrum. Certain lower-ranked clubs like FC Augsburg (rank 16) and Hertha BSC (rank 15) seemingly concentrate on this facet to enhance their rapport and satisfaction with supporters. Their strategic focus on regional community involvement aims at elevating fan contentment. On the contrary, higher-ranked clubs such as 1. FC Köln (rank five) and 1. FC Union Berlin (rank seven) potentially attributes their popularity to the deliberate emphasis on regional engagement.

Finally, RB Leipzig's (rank eight) and TSG Hoffenheim's (rank 13) popularity might be affected by their deviation from the 50+1 rule and concealed financial backers. Despite their relatively higher financial standings and considerable sponsorships, controversies surrounding ownership structures might continue to affect their standing among traditional football supporters. The same goes for VfL Wolfsburg (rank 14) and Bayer Leverkusen (rank 11), even if their ownership structures have swayed from the accepted norm from their inception. Bayer Leverkusen and RB Leipzig showcase a significantly higher number in CSR initiatives with 99 and 48 individual projects respectively, whereas VfL Wolfsburg and TSG Hoffenheim only list 36 and 32 individual initiatives respectively. This indicates a relationship between their deviating ranks in popularity and their overall engagement in CSR activities. However, in the case of Leipzig

vs. Hoffenheim, the earlier establishment of RB Leipzig may have given the club more time to navigate controversies and regain fan acceptance. Therefore, their progression over time may have allowed the club a greater recuperation period to take place from initial public scrutiny in comparison to Hoffenheim.

Table 4.5. Overview and Popularity Ranking

| <b>Bundesliga Club</b>      | <b>CnSR Performance –<br/>Popularity Ranking<br/>(Measured in points out of 300)</b> | <b>CnSR rank</b> |
|-----------------------------|--|------------------|
| Borussia Dortmund           | 279  | 1                |
| FC Bayern München           | 265  | 2                |
| Eintracht Frankfurt         | 247  | 3                |
| Borussia<br>Mönchengladbach | 234  | 4                |
| 1. FC Köln                  | 231  | 5                |
| SC Freiburg                 | 226  | 6                |
| 1. FC Union Berlin          | 204  | 7                |
| RB Leipzig                  | 194  | 8                |
| Vfl Bochum                  | 174  | 9                |
| VfB Stuttgart               | 172  | 10               |
| Bayer 04 Leverkusen         | 169  | 11               |
| 1. FSV Mainz 05             | 134  | 12               |
| TSG Hoffenheim              | 114  | 13               |
| Vfl Wolfsburg               | 114  | 14               |
| Hertha BSC                  | 109  | 15               |
| FC Augsburg                 | 79   | 16               |

(Source; SLC Management, 2022)

## CHAPTER FIVE – DISCUSSION

After examining the available data on the clubs' CSR engagement, it became apparent that the clubs continue to disproportionately emphasize environmental and sustainability aspects in their initiatives, with 11 out of the 16 clubs having it as their focus area. This illustrates the clubs' lack of awareness of the diversity of CSR dimensions – specifically, acknowledging that environmental commitment is just one of many facets. The imperative is for clubs to broaden their focus on other aspects of CSR, for example, regional involvement or education and health promotion, to improve their CSR standards and overall stakeholder engagement (Breitbarth et al., 2011; Coskun et al., 2020; Trendafilova et al., 2017; Walzel, 2018). However, environment and sustainability being the most common focus area can also be viewed positively: all clubs seem to recognize their role in reaching environmental sustainability in the near future (Trendafilova et al., 2013; Trendafilova & Babiak, 2013). Most notably, each club mentioned their consciousness about more sustainable energy sourcing or sustainable waste management. This drives the idea that the environment is seen as one of the most important stakeholders for the clubs and that they accept their part in educating fans (e.g., through recycled paper bags), integrating sustainable practices within their stadia (e.g., waste separation systems), and building sustainably responsible structures (e.g., implementing photovoltaic systems) (Lucidarme et al., 2017) – an important step to improving the overall CSR standards of the league.

While the depth of published reports influenced the comprehensiveness of data, emphasizing the importance of transparent reporting structures for comprehensive analysis in the future, some of the differences in the number of initiatives and the variations in focus areas clearly resulted from the varying financial backgrounds, for example, FC Bayern Munich vs. 1. FC Köln. Additionally, other variations can be explained through the geographical location and regional roots of the clubs (Hamm, 1998; Reiche, 2013), for example, Hertha BSC's focus area being regionally-focused involvement. However, not all results can be explained through a direct correlation of factors. For example, the national popularity ranking for a club can be derived from various factors beyond the club's financial performance or its sheer number of CSR projects (Reiche, 2013). Reputation,

historical success, community engagement, fan engagement strategies, and global outreach efforts all influence a club's popularity (SLC Management, 2022). Media and fan discourse often distinguish between “Traditionsvereine” (translated as “traditional clubs”) like Schalke 04, “Werbsvereine” like Bayer 04 and Wolfsburg which were established because of local corporations, and “Retortenklubs” like Hoffenheim and RB Leipzig which are seen as “artificial clubs” or those seen without history that have only been exempt from the 50+1 rule due to substantial external investment (DFL Deutsche Fußball Liga, 2023b; Lammert, 2008; Lammert, 2014).

Moreover, within the German context, the geographical location and the club's regional roots specifically impact their national and local popularity (Hamm, 1998; Reiche, 2013). For instance, FC Bayern's consistent (global) success and strong international following also contribute to a higher popularity (Reiche, 2013). Simultaneously, the club's high financial wealth may indicate a successful balance between on-field success and a dedicated commitment to CSR initiatives (Inoue et al., 2011). Alternatively, their popularity ranking could be influenced by geographical advantages, given the club's location in one of Germany's largest metropolitan areas (Smith, 2018). Such benefits likely result in a larger population growing up in proximity to the club and, hence, a more widespread fanbase of the club (Smith, 2018). While the analysis doesn't definitively distinguish between dimensions, it implies a blended influence of all factors.

In contrast, 1. FC Köln's popularity ranking, despite a comparatively lower financial standing (Table 4.2), can also be attributed to factors such as a devoted and loyal fan base or successful community engagement initiatives that resonate positively with both supporters and the general public (Table 4.4) and the number of initiatives (Table 4.1). The results underscore the complexity of the interplay between financial performance, CSR initiatives, and national popularity, involving multiple factors that aren't always in direct alignment. Consequently, each aspect contributes uniquely to the club's overall standing and public perception. Moreover, other dimensions, such as the relationship between sponsorship investments (Table 4.3) and CSR initiatives (Table 4.1), were found to be increasingly complex. While sponsorship deals enhance the clubs' commercial revenue streams, their impact on CSR initiatives is dependent on the investors' requests as well as

the clubs' strategic priorities (Breitbarth et al., 2011; Hamil et al., 2010). As a result, the financial support from sponsors was revealed to not always directly translate into increased CSR activities.

Among the published initiatives, another remarkable finding emerged. In addition to the usual topics such as support for those in need, health promotion, sustainability efforts, inclusion, and support for disadvantaged children and adults, seven out of the 16 clubs dedicated special attention to assisting Ukraine and its refugees (Appendix I). Noteworthy was the exemplary nature of these initiatives, extending beyond one-off fundraisers to provide sustained support for refugees and actively contributing to their integration into German society through diverse efforts. Each club, in doing so, also openly embraced its cultural identity and underscored the importance of remembrance (Appendix E). This collective commitment reflects the clubs' profound awareness of their societal role and their dedication to combating racism within their communities. Examples from Appendix E include collaborations between clubs and the “School without Racism – school with Courage” network, as well as participation in the “Street Soccer for Tolerance” campaign. Furthermore, various clubs highlighted their involvement in the “Remembrance Day in German Football,” emphasizing the importance of honoring those persecuted and murdered by the National Socialists during the Third Reich due to disabilities. Significantly, some of these initiatives even extended beyond football, involving partnerships with handball, basketball, or ice hockey teams from the same city or region, illustrating a broader impact across German sports.

Overall, the CSR landscape within Bundesliga clubs can be deemed intricate and influenced by a variety of dimensions, including organizational structures, financial performance, sponsorship investments, and popularity rankings. The complex approach to CSR management, variations in focus areas, the impact of governance structures, financial performance, and consumer perceptions underscore the need for a tailored and transparent approach to sustainable initiatives within each of the clubs. Understanding these complexities is essential for fostering meaningful CSR practices that align with varying stakeholder expectations (Breitbarth, 2012). However, while the focus areas and amounts of CSR initiatives differed, each club demonstrated overall knowledge and awareness.

With the lowest club indicating little over 20 initiatives, it becomes clear that all clubs are increasingly embracing the role they play in establishing higher CSR standards for themselves and their communities. Even though each one of the clubs may not have the same number of initiatives per area, they all have programs/ projects within each of the eight categories – except only Eintracht Frankfurt and FC Augsburg, the only two clubs that did not disclose any information regarding the area of fair operating and business practices (Appendix H). These results display a great engagement of the clubs, not solely in their respective focus area, but within many levels of CSR, indicating a foundational understanding of the concept. Consequently, and by drawing upon the theoretical frameworks discussed in the methodology section (Carroll, 1979; Carroll & Buchholtz, 2014; Porter & Kramer, 2011; Visser, 2006), the findings allowed a definition of CSR standards adopted by the 16 clubs in the 1. Bundesliga during the 2021-2022 season. The summary presented in Table 5.1 encapsulates each club's focus area and its positioning within the adapted CSR pyramid (Figure 2.3) and the SMC scale (Figure 2.4).

Remarkably, only one club attained the philosophical responsibility level within the adapted CSR pyramid. Bayer 04 Leverkusen achieved this distinction due to its extensive array of initiatives (99 in total) and the publication of a remarkably detailed report covering all eight CSR focus areas. The club may be more conscious of CSR because of its connection to the Bayer company. Since its formation happened for the workers of the corporation, it could be argued that it serves as an example of a CSR initiative itself. However, despite demonstrating financial stability, the club is yet to witness a substantial increase in popularity among fans – one reason potentially being its historically engraved deviation from the 50+1 rule. Their lower placement on the SMC scale resulted from perceived shortcomings in effective relationship-building with stakeholders compared to other clubs. Nevertheless, Bayer 04 Leverkusen's highly responsible CSR approach must be acknowledged, leading them to achieve the highest placement within the CSR pyramid.

Reaching the societal and regional responsibility level within the CSR pyramid for Bundesliga clubs signifies an admirable commitment to CSR engagement, positioning these clubs higher than just the ethical responsibility (Table 5.1). This level is also the average reached standard for the assessed clubs within the 1. Men's Bundesliga for the

2021–2022 season, with eight clubs achieving this status on the CSR pyramid. To attain this level, these clubs illustrated aspects that go beyond mere transparency and fairness, as required at the ethical responsibility level (Figure 2.3). Instead, they demonstrated a substantial number of overall initiatives, meaning, clubs that have listed more than 45 total CSR initiatives. Additionally, these clubs secured a more favorable popularity rank (Table 4.5) and maintained general financial stability (Table 4.2).

This level emphasizes the clubs' active involvement and awareness of CSR integration into their daily business practices, contributing positively to nearly all stakeholder groups (Breitbarth, 2012). Certain clubs, such as 1. FC Köln and 1. FC Union Berlin, were granted exceptions to the general criteria based on their emphasis on regional engagement and a distinctive local focus, despite having a lower overall number of initiatives and a low financial ranking. Additionally, exemptions were made for clubs like Hertha BSC and FC Augsburg, recognizing their prioritization of regional involvement over a high popularity rank.

Moving to the ethical responsibility level, clubs with less than 10 projects within focus areas 1–4 were deemed ineligible to score higher, recognizing their regional and social engagement but acknowledging its limitations. Furthermore, clubs focusing on the environmental and sustainability area were considered deficient in meeting societal and regional expectations, even though they are taking a step towards higher CSR standards. Two exceptions were made for 1. FC Union Berlin and 1. FC Köln. When acknowledging their lower overall project count, their standout efforts in focus area (1) in comparison to other areas are remarkable. Both clubs demonstrate a recognition of the importance of local engagement, distinguishing them from other clubs with potentially more initiatives. Clubs adhering only to legal and political responsibilities without a genuine commitment to the CSR philosophy could not reach higher than the legal and political responsibility level, signifying solely a compliance-driven approach for clubs such as TSG Hoffenheim and VfB Stuttgart.

Examining the SMC scale (Figure 2.4), clubs at the transactional level established authentic and purposeful relationships with stakeholders, particularly those with regionally-focused involvement as their primary focus area. The top three clubs in the

Table 5.1. Definition and Comparison of CSR standards within the defined clubs

| <b>Bundesliga club</b>   | <b>Focus Area</b>              | <b>CSR framework level</b>           | <b>SMC level</b> |
|--------------------------|--------------------------------|--------------------------------------|------------------|
| FC Augsburg              | Regionally-focused Involvement | Societal and Regional Responsibility | Transactional    |
| Hertha BSC               | Regionally-focused Involvement | Societal and Regional Responsibility | Transactional    |
| 1. FC Union Berlin       | Regionally-focused Involvement | Societal and Regional Responsibility | Transactional    |
| Vfl Bochum               | Environment and Sustainability | Ethical Responsibility               | Process          |
| Borussia Dortmund        | Environment and Sustainability | Ethical Responsibility               | Transactional    |
| Eintracht Frankfurt      | Environment and Sustainability | Ethical Responsibility               | Transactional    |
| SC Freiburg              | Environment and Sustainability | Societal and Regional Responsibility | Process          |
| TSG Hoffenheim           | Environment and Sustainability | Legal and Political Responsibility   | Rational         |
| 1. FC Köln               | Regionally-focused Involvement | Societal and Regional Responsibility | Transactional    |
| Vfl Wolfsburg            | Environment and Sustainability | Ethical Responsibility               | Process          |
| RB Leipzig               | Environment and Sustainability | Societal and Regional Responsibility | Process          |
| Bayer 04 Leverkusen      | Education and Health Promotion | Philanthropic Responsibility         | Process          |
| Borussia Mönchengladbach | Environment and Sustainability | Societal and Regional Responsibility | Process          |
| FC Bayern München        | Environment and Sustainability | Societal and Regional Responsibility | Transactional    |
| VfB Stuttgart            | Environment and Sustainability | Legal and Political Responsibility   | Rational         |
| 1. FSV Mainz 05          | Environment and Sustainability | Ethical Responsibility               | Process          |

(Source; adapted from Carroll & Buchholtz, 2014 and Visser, 2006)

popularity ranking indicated stakeholder satisfaction, showcasing the contentment of their stakeholders with their CSR approaches. Conversely, clubs at the process level implemented practices to track actions for stakeholder satisfaction, surpassing foundational levels yet seemingly fail to fulfill all stakeholder needs or establish instrumental connections across all stakeholder categories. Finally, while clubs at the rational level, such as TSG Hoffenheim and VfB Stuttgart, have acknowledged the existence of stakeholders and their legitimate stakes in the organization and marking the initial phase of implementing CSR initiatives to meet stakeholder satisfaction, they continue to be deficient in implementing higher CSR standards – especially in comparison to other clubs. This reinforces the idea that their current approaches are only compliance-driven.

The literature suggests that factors like tradition, local integration, and regional roots play pivotal roles in developing high CSR standards, often independent of financial metrics (Gehrmann, 1999; Hamm, 1998; Ludwig, 2022; Reiche, 2013; Walker and Kent, 2009). Specifically, Hertha BSC exhibits a high CSR standard despite lacking significant financial resources. Additionally, previous research emphasizes that German football clubs are intricately connected to their local communities, reflecting and contributing to regional identities (Gehrmann, 1999; Hamm, 1998; Ludwig, 2022). Since the area of regionally-focused involvement evolved as the second highest focus of the clubs – behind the area of environment and sustainability – the results resonate with the literature's assertion that the Bundesliga clubs' commitment to community engagement is a distinctive feature grounded in strong regional ties. Consequently, the findings reinforce the understanding that regional involvement is not just seen as one of many CSR areas by the football clubs in Germany, but rather as a core responsibility (Gehrmann, 1999; Hamm, 1998). Moreover, the study's exploration of clubs deviating from the 50+1 rule sheds light on the potential impact of ownership structures (Bauers et al., 2019; Deutscher Bundestag, 2022; DFL Deutsche Fußball Liga, 2023b; Eilers, 2014; Inoue et al., 2011). The existing literature acknowledges that such deviations may lead to controversies and influence fan acceptance (Bauers et al., 2019) and that clubs, depending on their ownership structure, may be using financial advancements for non-CSR-related activities such as player transfers instead of relationship-building efforts with their fans (Breitbarth et al., 2011; Lammert, 2008;

Lammert, 2014). These suggestions in the literature give potential explanations for the observed discrepancies in popularity and engagement levels among clubs like RB Leipzig or TSG Hoffenheim.

Additionally, the findings of the study emphasize Reiche's (2013) notion that CSR in the German Bundesliga is driven by societal, economic, and political factors. The existing literature often emphasizes the importance of sports organizations adopting a comprehensive CSR approach (Carroll & Buchholtz, 2014; Schleef, 2013; Steward et al., 2003). The multifaceted variety of initiatives undertaken by the Bundesliga clubs, ranging from regionally-focused engagement, historical responsibility, fair operating and business practices, and more to education and health promotion, correspond with this advocated approach. The substantial number of initiatives aligns with the assumption from existing literature that the awareness and commitment to CSR in Germany, especially in sports, has been on the rise (Bundesministerium für Arbeit und Soziales, 2023; Ludwig, 2022). The specific examples of clubs engaging in projects supporting flood victims, educational programs with schools, health-focused initiatives, and initiatives addressing historical responsibility and racism resonate with literature highlighting the societal role of sports organizations in addressing community needs and fostering inclusivity (Breitbarth et al., 2011; Gieß-Stüber et al., 2018; Trendafilova et al., 2017; Walzel, 2018). Additionally, identifying the emphasis on environmental and sustainability-focused initiatives aligns with the increased scholarly interest in the ecological responsibilities of sport organizations (Trendafilova & Babiak, 2013; Trendafilova et al., 2013). The Bundesliga clubs' collective dedication to green practices, sustainable stadium entry solutions, and waste reduction measures aligns with the emphasized role of sport organizations in environmental stewardship. Therefore, the findings contribute empirical evidence to the theoretical discussion on the sport industry's capacity to influence environmental change and the need for sport organizations to implement sustainable practices to mitigate their environmental impact.

Nevertheless, the results also challenge certain aspects of the existing literature on CSR in sports, particularly the assumed relationship between financial performance, sponsorship investments, and CSR engagement. While the literature suggests a direct

positive relationship between a club's financial strength and its commitment to CSR activities (Inoue et al., 2011), this study identifies instances where this assumption is inaccurate. For instance, the engagement of less financially inclined clubs, like VfL Bochum and SC Freiburg, in a significant number of CSR projects challenges the simplistic belief that only financially prosperous clubs can afford to be highly involved in CSR.

However, the research ultimately showcases the already existing awareness of the importance of CSR for all clubs. As one of the most important findings, this awareness illustrates the immense evolution and growth that CSR has reached within sports, specifically soccer in Germany. The newly mandatory CSR reporting for licensing purposes by the DFL marks its ultimate integration into the league. As such, this act was an integral step in reaching the next level of CSR within the soccer industry in Germany. The implementation of CSR in its complexity is a process and the Bundesliga clubs are well on the way to continuous development.

## **CHAPTER SIX – CONCLUSION AND RECOMMENDATIONS**

### **Conclusion**

The study explores the evolving landscape of CSR within the 1. Men's German Bundesliga, a league and sport where the concept of CSR has only gained prominence in the last decade. While CSR has proven instrumental in enhancing economic performance and corporate image in various sectors, its impact on the sport industry, particularly football, has only recently been scrutinized. The Bundesliga, as one of the most successful sports leagues globally, reflects this growing awareness, with clubs actively engaging in CSR initiatives to contribute positively to society. This research explored the prevailing CSR standards of the 16 consistent clubs in the 2021–2022 season, shedding light on differences in focus areas and standards. The findings illustrate a complex CSR landscape influenced by factors such as financial performance, popularity standings, governance structures, historical influences, and geographical considerations. Notably, environmental and sustainability aspects emerged as predominant focus areas for many clubs, signaling a shared commitment to addressing environmental challenges. Nevertheless, the study emphasizes the need for a more comprehensive approach, urging clubs to diversify their CSR initiatives across various focus areas.

Based on the theoretical frameworks by Carroll (1979), Carroll and Buchholtz (2014), and Visser (2006), the study classified clubs and their different CSR standards. On average, the clubs reached the second to highest defined layer of societal and regional responsibility on the adapted CSR pyramid, signifying a remarkable engagement in CSR beyond mere compliance to political, legal, or social expectations. Additionally, an examination of the SMC scale based on Carroll and Buchholtz (2014) unveiled varying degrees of stakeholder engagement among clubs, with some establishing authentic relationships while others only indicate a foundational approach. Ultimately, the study underscores the significant progress clubs have made in integrating CSR and concludes that clubs demonstrate an evolving awareness of CSR's importance, paving the way for continuous improvement in soccer's CSR landscape.

## **Recommendations**

The dynamic landscape of the Bundesliga and the critical examination of each of its clubs revealed some key aspects for improvement. While many of the clubs proudly announce their initiatives, many of the most impactful ones seem to originate from fans and club members, particularly organized supporters from the clubs' respective curves. Clubs often play a supportive role but fail to mention this in their publications; therefore, they must ensure proper acknowledgment and separation of the true initiators in media publications. Additionally, clubs must focus less on marketing their CSR campaigns and more on fostering information exchange on their supported projects, meaning the clubs must report concrete results arising from such endeavors instead of just mentioning their participation.

Furthermore, the DFL portal "BundesligaWIRKT," the main collection point for CSR reports of the clubs reports that are now deemed mandatory for the DFL licensing process, continues to lack representation, with only eight out of the 16 clubs complying (DFL Deutsche Fußball Liga, 2024c). To ensure comprehensive coverage, transparency, accountability, and compliance with DFL licensing requirements, it is a clear directive for all clubs to actively contribute to the portal in the future. Acknowledging the diverse content and form of individual reports, another objective for the DFL is to specify a definitive procedure for certain CSR aspects, for example, the determination of the CO2 footprint. The goal is to enable a meaningful comparison between clubs through a standardized calculation, promoting consistency and credibility. The overwhelming number of CSR certifications, labels, and awards is challenging for the average fan to comprehend. The DFL has to establish standards and norms, ensuring transparency and comprehensibility in criteria for ratings and awards.

## **Future Research**

Future research in the realm of CSR within the German Bundesliga could dive deeper into several areas to enrich our understanding of the evolving dynamics. Firstly, an in-depth analysis of the impact of ongoing global events, such as the COVID-19 pandemic, on CSR initiatives could provide insights into how clubs adapt and innovate in response to

unforeseen challenges. Understanding how these external factors influence the execution and scope of CSR projects would contribute to a more comprehensive analysis of the clubs' CSR standards. Moreover, a longitudinal study tracking the progression of CSR practices over multiple seasons could unveil trends, patterns, and the sustained impact of the published initiatives additionally ensuring their validity. This approach would help determine the long-term effectiveness of certain projects and provide valuable information for clubs and stakeholders seeking to optimize their CSR strategies.

Lastly, as CSR reporting becomes increasingly integral, future research might assess the effectiveness of mandatory reporting requirements, evaluating how clubs comply with national and international standards and whether these reports genuinely reflect the depth and impact of their CSR engagements. This would allow an examination of the transparency and accuracy of reporting practices and could contribute to refining reporting frameworks and enhancing accountability within the Bundesliga in the future.

### **Limitations**

Throughout the analysis, several limitations have surfaced. First, the ongoing influence of COVID-19 during the 2021–2022 season likely influenced certain numbers, resulting in the exclusion of the stadium attendance ranking, and certain CSR projects that have therefore not been listed by the clubs during that year. These disparities might have influenced the execution of CSR projects, potentially leading to underrepresentation or the absence of certain initiatives. Additionally, restrictions fluctuated across regions; each club experienced unique impacts based on locational variations in COVID-19 regulations. For instance, while Bavaria remained in complete lockdown, other regions in Germany, such as Berlin had lifted restrictions, which created diverse challenges making it difficult to uniformly assess and compare their CSR initiatives. This limitation implies a potential deficiency in the accuracy and comprehensiveness of the depicted clubs' CSR activities during that specific season.

Furthermore, the study didn't differentiate between initiatives of clubs' foundations, the clubs themselves, or their subsidiaries. Separating initiatives from the club's foundation, the club itself, or its subsidiaries could provide a clearer understanding of where and how

CSR efforts are allocated, potentially offering insights into the diverse approaches each entity takes toward social responsibility. While all corporate structures were considered, the analysis could have more fully captured the scope of CSR initiatives and their impact across various arms or entities associated with the clubs when differentiating between them.

Another factor was transparency; clubs that did not always openly disclose some of their initiatives, therefore, they might seem less engaged than they actually are. Challenges arose in accessing comprehensive and downloadable reports, potentially resulting in incomplete information. The data collection process, involving sifting through club statements and websites for some clubs, might have led to oversights in capturing smaller initiatives compared to major projects specifically, as clubs tend to highlight major projects/involvements. Nevertheless, attempts were made to divide such larger projects into individual components. For example, including individually listed components such as LED lighting, e-car parking spaces, and more instead of only listing it as a “climate-neutral stadium.” Moreover, while the current analysis focuses on the 2021–2022 season, the inclusion of mandatory sustainability reporting in the DFL’s licensing criteria in the subsequent season indicates a potential increase in accessibility and accuracy of data in the future. Ultimately, the study relies on information from public or direct sources without specific verification, implying potential discrepancies between reported and executed projects.

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## APPENDICES

### Appendix A – ISO 26 000

(Source; ISO, 2020)

| <b>ISO 26 000 Themes</b>              | <b>Fields of action</b>  |
|---------------------------------------|--|
| Organizational leadership             | <ol style="list-style-type: none"> <li>1. Strong influencing behavior</li> <li>2. Emotional resilience; Self-control</li> <li>3. Practicality</li> <li>4. Extroversion</li> <li>5. Ability to solve problems</li> <li>6. Cultural competency and awareness</li> </ol>  |
| Human rights                          | <ol style="list-style-type: none"> <li>1. Due diligence; Redressing grievances</li> <li>2. Human rights support in critical situations</li> <li>3. Avoidance of complicity</li> <li>4. Avoidance of discrimination and protection of vulnerable groups</li> <li>5. Civil and political rights</li> <li>6. Economic, social, and cultural rights</li> <li>7. Fundamental principles and rights at work</li> </ol>                         |
| Labour practices                      | <ol style="list-style-type: none"> <li>1. Employment and employment relationships</li> <li>2. Working conditions and social protection</li> <li>3. Social dialogue</li> <li>4. Health and safety at work</li> <li>5. Human development and training at work</li> </ol>   |
| Environment                           | <ol style="list-style-type: none"> <li>1. Avoidance of environmental pollution</li> <li>2. Sustainable use of resources</li> <li>3. Climate change mitigation and adaptation</li> <li>4. Environmental protection, biodiversity, and restoration of natural habitats</li> </ol>  |
| Fair operating and business practices | <ol style="list-style-type: none"> <li>1. Fighting corruption</li> <li>2. Responsible political participation</li> <li>3. Fair competition</li> <li>4. Promoting social responsibility in the value chain</li> <li>5. Respecting property rights</li> </ol>  |
| Consumer concerns                     | <ol style="list-style-type: none"> <li>1. Fair advertising, distribution, and contractual practices</li> <li>2. Protection of consumer health and safety</li> <li>3. Sustainable consumption</li> <li>4. Customer service, complaint management and arbitration procedures</li> <li>5. Protection and confidentiality of customer data</li> <li>6. Securing basic supply</li> <li>7. Consumer education and awareness-raising</li> </ol> |
| Community involvement and development | <ol style="list-style-type: none"> <li>1. Community involvement</li> <li>2. Education and culture</li> <li>3. Creating jobs and professional qualification</li> <li>4. Developing technologies and enabling access to them</li> <li>5. Creating prosperity</li> <li>6. (Public) Health</li> <li>7. Investing for the common good</li> </ol>  |

## Appendix B – Regionally-focused Involvement of the clubs

(Source; Annual Reports and Websites)

| <b>Bundesliga Club</b> | <b>Initiatives, Projects, Programs</b>   |
|------------------------|--|
| FC Augsburg            | <ul style="list-style-type: none"> <li>• Team participation in the “Stadtradeln” (city cycling) event</li> <li>• Support for the only women's fan club "Bella Augusta"</li> <li>• Colorful activities on “Diversity Day”</li> <li>• Vaccination campaigns at the WWK ARENA</li> <li>• Help for flood victims</li> <li>• U13 at the Augsburg animal shelter</li> <li>• Raising community awareness of safe routes to school in cooperation with the police</li> <li>• U17 meets Catholic children's home Hochzoll</li> <li>• Professional players surprise fans after fire</li> <li>• Gym bag campaign - digital surprise for first graders</li> <li>• Clean is in! U15 and U14 collect garbage</li> <li>• Support for AWO Center for AIDS Work Swabia (ZAS)</li> <li>• Variety of donations (e.g. “Packing bags for a welcoming center”)</li> <li>• Gift campaign for children (“FCA Christmas wishes”)</li> <li>• Kits for amateur sport</li> </ul>   |
| Hertha BSC             | <ul style="list-style-type: none"> <li>• “Herthans help” day of action</li> <li>• Supporting of charitable and social institutions</li> <li>• Employees work at the Berliner Tafel twice a week</li> <li>• Supporting Caritas food trucks in their weekly distribution of food to homeless people in the city</li> <li>• Christmas party at the pediatric oncology ward of Helios Klinikum Berlin-Buch</li> <li>• “Hostel4Homeless”</li> <li>• "For Pauline" jerseys (proceeds were donated to the DKMS bone marrow donor center)</li> <li>• “After the flood: help for flood victims”</li> <li>• Special christmas dinner for five families in need</li> <li>• Wilhelm Wernicke Prize (as an incentive for individuals and organizations in the Berlin-Brandenburg region to get involved in the social environment)</li> <li>• “Volle Pulle Hertha” project (provides homeless people with reusable aluminum bottles)</li> <li>• Class representative of the year competition</li> <li>• Four partner schools: Brillat-Savarin-Schule, Dathe-Oberschule, Katharina-Heinroth-Grundschule and Pettenkofer-Grundschule</li> <li>• Long-standing partner of the SOS Children's Village in Berlin</li> <li>• Action Hertha pubs</li> <li>• Moneypool under the motto #GemeinsamHertha #FürBerlin (for social projects and initiatives in the city)</li> </ul> |
| 1. FC Union Berlin     | <ul style="list-style-type: none"> <li>• “Kick &amp; Work” - a training and internship fair in cooperation with the Treptow-Köpenick regional training association</li> </ul>  |

|                     |  |
|---------------------|--|
|                     | <ul style="list-style-type: none"> <li>• “Union macht Schule” project - sporting promotion of young talent in Berlin schools</li> <li>• Learning center - supplementary offers for school and training (training center)</li> <li>• Soccer in PE lessons module for elementary school in Berlin</li> <li>• Educational partnership with the Berlin Football Association</li> <li>• Sports programme for refugee orphans from Ukraine (once a week)</li> <li>• Köpenick refugee shelter residents invited to a joint dinner under the motto “Anstoß zur Begegnung” (impetus to encounter)</li> <li>• Accommodation creation for those in need in a club-owned property during the winter</li> </ul>   |
| Vfl Bochum          | <ul style="list-style-type: none"> <li>• Advancement of the concept for regional, sustainable commitment (“HERE, WHERE THE HEART STILL COUNTS”)</li> <li>• Financial sponsoring of regional programs</li> <li>• Sponsorship of seven schools in the region</li> </ul>  |
| Borussia Dortmund   | <ul style="list-style-type: none"> <li>• Initiativkreis Ruhr e. V. n “Bewusst wie e. V.”</li> <li>• Extensive range of courses for sporting and personal development in the region</li> <li>• BVB Primary School Cup 2022</li> <li>• Support for teachers in sports lessons</li> <li>• Implementation of sports clubs in the open all-day program</li> <li>• Club days in the city area</li> <li>• Training program for trainees from Dortmund companies</li> <li>• Education fair at their own training center</li> </ul>   |
| Eintracht Frankfurt | <ul style="list-style-type: none"> <li>• “Frankfurt Cleanup” Event</li> </ul>  |
| SC Freiburg         | <ul style="list-style-type: none"> <li>• “Our Waldsee climate district” project (climate protection at local level)</li> <li>• Increasing the building renovation rate in the district</li> <li>• Supporting more efficient energy use in households</li> <li>• Installing more photovoltaic systems in the region</li> <li>• Increasing the supply and sale of regional and organically grown food</li> <li>• Converting car parking spaces into bicycle parking spaces</li> <li>• Construction of a wilderness experience trail in the Oberried district of St. Wilhelm</li> <li>• Donations of kits and other items to help those in need</li> <li>• Kick Mobil - A cargo bike equipped with innovative play and sports materials, mobile and available on football pitches in various districts of Freiburg</li> <li>• Cooperation with daycare center “KiTa Vielfalt” of the Junikäfer Trägerverbund in Freiburg-Zähringen</li> </ul> |
|                     | <ul style="list-style-type: none"> <li>• Support for the “Klima Arena” - educational arena (housing &amp; energy, lifestyle &amp; consumption, mobility, climate change &amp; energy transition)</li> <li>• Expansion of cooperation in the immediate vicinity of the club to schools in the region</li> </ul>   |

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|                     | <ul style="list-style-type: none"> <li>• “Show your colors” campaign - in cooperation with almost 80 municipalities from the region to support the club</li> </ul>   |
| 1. FC Köln          | <ul style="list-style-type: none"> <li>• Exercise and education programs within the region</li> <li>• Helping the homeless and needy in the region</li> <li>• FC food distribution initiative</li> <li>• Christmas visit to St. Joseph's Home</li> <li>• Christmas dinner for the homeless</li> <li>• Cooperation with twelve elementary school, several kindergartens and secondary schools</li> </ul>  |
| Vfl Wolfsburg       | <ul style="list-style-type: none"> <li>• “Race to Zero” event</li> <li>• Culture Café</li> <li>• Hosting of a Kids’ Trainer Congress</li> </ul>  |
| RB Leipzig          | <ul style="list-style-type: none"> <li>• Choice of regional partners and service providers</li> <li>• Passing on the old stadium seats to local clubs and recycling the old seats (in cooperation with the University of Leipzig)</li> <li>• Joint "SEATainability" project with the Leipzig University of Applied Sciences (HTWK Leipzig)</li> <li>• Support for the Leipzig Tafel children's Christmas party with tickets for a test match, a visit from Bulli and the distribution of Christmas calendars</li> <li>• Collecting donations for "Paulis Momente hilft e.V." and its "Mut-Perlen" and "Freu-Zeit" projects to support seriously ill children and young people from the Leipzig region</li> <li>• Support for Diakonie and Caritas as well as TiMMitoHelp e.V and Hilfebus (Leipzig addiction center) institutions for homeless people</li> </ul>   |
| Bayer 04 Leverkusen | <ul style="list-style-type: none"> <li>• Dedicated areas for Quality Assurance within the stadium</li> <li>• “Fankiste” - permanent fixture in the fan block at home matches</li> <li>• Fan pub “Schwadbud” in the heart of the arena (sports bar, restaurant and fan shop)</li> <li>• Availability of the fan pub for anniversary, birthday, weddings, and other celebrations</li> <li>• English double-decker bus “Schwadbus” as a dedicated meeting point for home matches, matches in the region, and as a means of transport for regular tours of the Sports City of Leverkusen</li> <li>• Special council “North Curve Council” for die-hard fans (supports club management)</li> <li>• Veteran team establishment with regular’s table (known as the unofficial German Champion for the Senior Teams)</li> <li>• Multiple membership options for fans of all ages under the motto “Bayer 04 - Your Other Family”</li> <li>• Cooperations with the City of Leverkusen and the Caritas</li> <li>• Partnership with BV Bergisch Neukirchen to use their training facilities</li> <li>• Youth Training Centre Kurtekotten</li> <li>• Special camp for young people with diabetes: the Diabetes Football Camp</li> </ul> |

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|                          | <ul style="list-style-type: none"> <li>• Cooperations with the pronova BKK, the Klinikum Leverkusen, and the Ypsomed GmbH</li> <li>• “We (04) Help Day” - re-modelling of the practice circuit, hanging new traffic signs, painting old traffic lights, cutting the lawn</li> <li>• Renovation of two Kindergartens in Leverkusen</li> <li>• Support of the socially disadvantaged neighbourhood Mörsenbroich</li> <li>• Fan support hub for all fan clubs</li> <li>• Open functions for fans to attend and discuss technical matters, questions, etc.</li> <li>• Online dialogue formats</li> <li>• Bayer 04 Newsletter</li> </ul>            |
| Borussia Mönchengladbach | <ul style="list-style-type: none"> <li>• Inviting a fan suffering from leukemia to the stadium</li> <li>• Participation in the integrative educational program "Football meets culture" in cooperation with the Catholic elementary school in Holt</li> <li>• Cooperation with youth welfare organization De Kull</li> <li>• Support for De Kull'S open all-day program (OGS) at six Mönchengladbach schools</li> <li>• Promotion of football pitches by the Borussia Foundation in the region</li> <li>• Bildungspark MG – educational park (workshops, learning, and more) - part of the Germany-wide network Lernort Stadion e.V</li> </ul> |
| FC Bayern München        | <ul style="list-style-type: none"> <li>• One million euro flood victim aid</li> <li>• Donations to Bavarian amateur football clubs</li> <li>• FC Bayern refugee aid in cooperation with the City of Munich</li> <li>• Munich Courage - Initiative against Violence in cooperation with the Bavarian State Ministry of the Interior, the Dominik Brunner Foundation, the Evangelical Lutheran Church in Bavaria, the Archbishop's Ordinariate of Munich, the City of Munich and the Munich Police Headquarters</li> </ul>   |
| VfB Stuttgart            | <ul style="list-style-type: none"> <li>• Support of the construction of the Tannheim children's cancer aftercare clinic</li> <li>• VfB House (Young Rehabilitation)</li> <li>• Support for the children's cancer ward at Stuttgart's Olga Hospital</li> </ul>  |
| 1. FSV Mainz 05          | <ul style="list-style-type: none"> <li>• 05ER Climate Defender School in cooperation with IGS Retzenheim</li> <li>• New environmental education project in cooperation with the city of Mainz and myclimate (Young Climathon)</li> <li>• Active involvement in the ÖKOPROFIT club in Mainz</li> <li>• Project to preserve the honey bee and qualify people from a wide range of backgrounds for sustainable beekeeping tasks</li> <li>• Cooperation with the Ökoinstitut e.V. Darmstadt and ENTEGA</li> </ul>  |

## Appendix C - Education and Health Promotion

(Source; Annual Reports and Websites)

| <b>Bundesliga Club</b> | <b>Initiatives, Projects, Programs</b>   |
|------------------------|--|
| FC Augsburg            | <ul style="list-style-type: none"> <li>• KidsClub discovers the FCA forest</li> <li>• Day of the Forest and World Water Day</li> <li>• Guided tour on the topic of water for the ClassicClub</li> <li>• Bundesliga on the move - with FC Augsburg</li> <li>• step kicks!</li> <li>• Hybrid organ donation run</li> </ul>   |
| Hertha BSC             | <ul style="list-style-type: none"> <li>• Cooperation project "Sport im Kiez" (sports and exercise program)</li> <li>• Learning Center @ Hertha BSC</li> <li>• Advice and networking services</li> <li>• step kicks! - in cooperation with the Friedrich Ludwig Jahn elementary school</li> <li>• Employees at six schools and six daycare centers to support teachers in sports lessons, sports clubs and sports activities outside the classroom</li> <li>• Workshops at schools</li> <li>• Christmas tree sale to raise funds for children with cancer</li> <li>• Long-standing partnership with Kolibri e.V. - Help for children with cancer Germany</li> </ul> |
| 1. FC Union Berlin     | <ul style="list-style-type: none"> <li>• Vacation camps</li> <li>• "Organic Bread Box Berlin-Brandenburg" initiative</li> <li>• Action days "Unioners against cancer - Unioners for life!"</li> <li>• Coach training module for soccer clubs</li> </ul>  |
| Vfl Bochum             | <ul style="list-style-type: none"> <li>• Promote physical activity in the workplace and expand health offerings</li> <li>• Establish a holistic company health management system (also for players) by the end of 2023</li> <li>• Cooperation with Bochum University of Applied Sciences</li> <li>• "Blue and white movement room"</li> <li>• Interactive step competition "step kicks!"</li> </ul>  |
| Borussia Dortmund      | <ul style="list-style-type: none"> <li>• Hiking days and exercise programs at the training center</li> <li>• Three public school partnerships ("Schule.Neu.Denken.")</li> <li>• Nutrition and exercise days for schools</li> <li>• Hybrid soccer course format ("Beat the Pro")</li> <li>• Club museum BORUSSEUM</li> <li>• "Footballers in focus" - Cooperation with the Arolsen Archives</li> </ul>  |
| Eintracht Frankfurt    | <ul style="list-style-type: none"> <li>• Dribbling competitions</li> <li>• Football tournaments</li> <li>• Walk-on kids</li> <li>• Hiking days</li> <li>• Soccer school</li> <li>• Soccer camps</li> </ul>   |
| SC Freiburg            | <ul style="list-style-type: none"> <li>• Wilderness excursions (e.g., about the "primeval forest of tomorrow)</li> </ul>   |

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|                     | <ul style="list-style-type: none"> <li>• “Together for the region, together for children's soccer!” - Children's coach training (KiTZ) in cooperation with the South Baden Football Association (SBFV)</li> <li>• Dual training opportunities within the club</li> <li>• "kick &amp; read" campaign to improve the reading skills of boys aged 8 to 14</li> <li>• Füchsle days - increasing enthusiasm for soccer</li> <li>• Educational offer for everyday language education and health promotion for children from the age of three</li> <li>• Language ball school (for improving motor and language skills as well as personality development - including social-emotional skills)</li> <li>• Fußball-AG (FUNIÑO-AG) for primary school children – promoting movement</li> <li>• Weekly Füchsle ball school options for kids (for easier integration of sport in everyday life)</li> <li>• Three-day soccer camps for children ("Füchsle-Camps")</li> </ul>   |
| TSG Hoffenheim      | <ul style="list-style-type: none"> <li>• Employee training and workshops (e.g., on sustainability issues and waste separation)</li> </ul>  |
| 1. FC Köln          | <ul style="list-style-type: none"> <li>• Training days and soccer tournaments at the sports park</li> <li>• Cooperation with Ping Pong Parkinson</li> <li>• Physical education at schools for various sports</li> </ul>  |
| Vfl Wolfsburg       | <ul style="list-style-type: none"> <li>• Dual-study course and training options in partnership with Volkswagen Group Services</li> <li>• ‘Skills for Life’ programme</li> <li>• Development of partnerships with schools</li> <li>• Interactive step competition "step kicks!"</li> </ul>  |
| RB Leipzig          | <ul style="list-style-type: none"> <li>• Cooperation with the non-profit organization "JOBLINGE" to help young people with difficult starting conditions into the working life.</li> <li>• "Fußball-AG" - a new sports project to promote the general health of children at Leipzig's educational institutions.</li> <li>• Joint project with Fanprojekt Leipzig "Lernkurve Leipzig" - offers young people the opportunity to experience exciting learning content in the Red Bull Arena, in line with the motto "out of school and into the stadium"</li> <li>• Support for the German bone marrow donor center</li> <li>• Partner of the blood bank at Leipzig University Hospital and the DRK's North-East Blood Donor Service</li> <li>• Promotion of the topic of blood donation/ supply shortages</li> <li>• The Football Fans in Training project was launched in cooperation with German Cancer Aid and the Institute for Therapy and Health Research to aid obese fans</li> <li>• Indoor soccer tournament for vocational school centers (BSZ) in Leipzig's "Soccerworld" in cooperation with the State Office for Schools and Education of the Free State of Saxony</li> </ul> |
| Bayer 04 Leverkusen | <ul style="list-style-type: none"> <li>• Bayer 04 Football Academy for talent promotion and as a holiday camp</li> <li>• Professional training sessions by trained young coaches</li> </ul>  |

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|                          | <ul style="list-style-type: none"> <li>• Planned visits for children into the press centre, changing rooms, matches, and more</li> <li>• “Bayer 04 goes to school” - project to teach children about fair play, violence prevention, nutrition, and more</li> <li>• Multi-media classroom setup for extracurricular learning</li> <li>• Lions Club</li> <li>• Teens 04-Club</li> <li>• Bayer 04-Club (from 18+)</li> <li>• Silberlöwen - Silver Lions club (55+ years)</li> <li>• Launch of project “Football Fans in Training” in cooperation with the German Cancer Aid; aimed at overweight males (covering topics such as sports, nutrition)</li> <li>• Charity Golf Tournament</li> <li>• Volunteering Academy - training day for licensed and unlicensed coaches interested in club involvement and volunteer work with/ training of children</li> <li>• Workshops for amateur coaches</li> <li>• Annual awards for volunteer work by Bayer 04 Sportförderung GmbH</li> <li>• Bayarena volunteer experiences and opportunities to get involved</li> <li>• Family days once a season</li> <li>• Bayarena tours offered for young fans with customized looks behind the scenes</li> <li>• Child mascot opportunities for children and adolescents</li> <li>• “Factory Lion Interlude Match” - short game before a Bundesliga match for selected junior players from Leverkusen and the area</li> <li>• “Das Dorf Bewegt sich - The Moving Village” - Initiative to increase motivation for sport</li> <li>• Integration of local amateur clubs into regular training and match fixtures</li> </ul> |
| Borussia Mönchengladbach | <ul style="list-style-type: none"> <li>• Workshops on addiction prevention</li> <li>• Charity golf tournaments</li> <li>• Weight loss project "Football fans in training" (professional guidance for weight loss)</li> </ul>   |
| FC Bayern München        | <ul style="list-style-type: none"> <li>• Promotion of education and upbringing with partnerschools</li> <li>• Promotion of youth and elderly care</li> <li>• "Kickoff - The mission" student competition (five student teams work on solutions to make the operation of football stadia more sustainable)</li> </ul>   |
| VfB Stuttgart            | <ul style="list-style-type: none"> <li>• Prevention project "With fun and games against drugs and violence"</li> <li>• „VfBfairplay“ and VfBfairplay fonds</li> </ul>  |
| 1. FSV Mainz 05          | <ul style="list-style-type: none"> <li>• 30 partner schools</li> <li>• 05ER classroom for education</li> <li>• Activities of the "Fair play with the environment" module</li> <li>• Workshops on waste separation, waste avoidance and upcycling</li> <li>• Workshops at partner schools to calculate their CO2e footprint and identify potential for improvement</li> </ul>   |

## Appendix D – Diversity, Equity and Inclusion

(Source; Annual Reports and Websites)

| <b>Bundesliga Club</b> | <b>Initiatives, Projects, Programs</b>  |
|------------------------|---|
| FC Augsburg            | <ul style="list-style-type: none"> <li>• Blankets for wheelchair users</li> </ul>   |
| Hertha BSC             | <ul style="list-style-type: none"> <li>• "Raus aus dem Abseits" - Football Friends Cup 2021, an annual inclusive tournament together with the DFB Foundation Sepp Herberger and the DFL Foundation</li> <li>• Enabling a stadium experience for people with disabilities</li> <li>• Promoting inclusion throughout the club (blind and sign language reports)</li> <li>• "Shift change"! - Day of action that gives people with and without disabilities the opportunity to swap their respective jobs</li> <li>• Blind football team</li> <li>• Cooperation with the Lesbian and Gay Association in Germany (LSVD), the anti-violence project MANEO and the lesbian-gay fan club Hertha-Junxx</li> <li>• #helpers4free - free entry for people from the healthcare sector and youth and refugee aid organizations</li> <li>• Cooperation with the non-profit association CHAMPIONS ohne GRENZEN e.V.</li> <li>• Cooperation with SC Siemensstadt Berlin e.V.</li> <li>• Tiny houses for homeless people</li> <li>• Inclusive online readings with Aktion Mensch</li> </ul> |
| 1. FC Union Berlin     | <ol style="list-style-type: none"> <li>1. Audio commentary for blind and visually-impaired fans</li> <li>2. wheelchair parking spaces</li> <li>3. lottery for allocation of day tickets for severely disabled persons</li> <li>4. One disabled toilet</li> <li>5. Supporter of the "Türöffner e.V." job network</li> <li>6. Project partner in the nationwide "Welcome to Football" programme</li> </ol>  |
| Vfl Bochum             | <ul style="list-style-type: none"> <li>• Socially acceptable ticket pricing and access option</li> <li>• Status quo for diversity issues</li> <li>• Strengthen tolerance for diversity</li> <li>• "Fair play" in recruiting/ diversity dimension in recruiting</li> <li>• Raise awareness of diversity issues among employees, players and stewards</li> <li>• Optimization of stadium accessibility</li> <li>• Introduction of anti-discrimination contact point</li> <li>• Diverse stadium catering</li> <li>• Cooperation with Special Olympics NRW</li> </ul>   |
| Borussia Dortmund      | <ul style="list-style-type: none"> <li>• BVB advent calendar 2021</li> <li>• "Easy language" competition</li> </ul>   |
| Eintracht Frankfurt    | <ol style="list-style-type: none"> <li>1. Initiator of the celebratory day of the city of Frankfurt and its cultural diversity under the name: "United Colors of Frankfurt"</li> </ol>  |
| SC Freiburg            | <ul style="list-style-type: none"> <li>• Part of the "Sport and Inclusion Freiburg" network</li> </ul>  |

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|                     | <ul style="list-style-type: none"> <li>• Inclusion of people with disabilities in all areas, activities and events of the club</li> <li>• wheelchair spaces</li> <li>• Seats for visually impaired fans</li> <li>• Barrier-free fan radio "Sport-Club live"</li> <li>• Match captain armband in rainbow design</li> </ul>  |
| TSG Hoffenheim      | <ul style="list-style-type: none"> <li>• Accessible tickets</li> <li>• Living inclusion at the Unified Cup (Unified is an inclusive concept in which people with and without intellectual disabilities play soccer together)</li> </ul>  |
| 1. FC Köln          | <ul style="list-style-type: none"> <li>• Soccer inclusion days</li> </ul>  |
| Vfl Wolfsburg       | <ul style="list-style-type: none"> <li>• Diversity Steering Committee</li> <li>• Diversity Match Day against discrimination</li> <li>• Special 'Diversity' jersey</li> <li>• Development of the Wolfsburg School for Diversity project</li> <li>• Cooperation with inclusion counselling unit KickIn!</li> <li>• Installation of gender-neutral toilets</li> <li>• Setting up a 'Stadium Contact Point' for the first home match day</li> </ul>  |
| RB Leipzig          | <ul style="list-style-type: none"> <li>• Vegetarian and vegan food options for athletes and employees</li> <li>• "Our ball is colorful" - motto (everyone welcome regardless of faith, origin, skin color or sexual identity)</li> <li>• Fans with disabilities are offered various services to enable barrier-free participation on match day (audio description, reportage for the blind)</li> <li>• Fan day for people with disabilities</li> <li>• Inclusive football camps</li> </ul>   |
| Bayer 04 Leverkusen | <ul style="list-style-type: none"> <li>• Project "simply FOOTBALL" to integrate young people with mental disabilities into club life - launched with the German Football Association</li> <li>• Partnerships with special needs schools (e.g., Hugo-Kükelhaus School)</li> <li>• Special needs schools with training sessions every Friday at the Youth Training Centre (23 base camps)</li> <li>• Special services for people with disabilities on matchdays</li> <li>• Initiative to invite young people with and without visual impairments to a blind stadium experience</li> <li>• Training session of blind football under professional guidance</li> <li>• Catering counters equipped with picture menus</li> <li>• Fan club "Deaf Bayer 04 Leverkusen"</li> <li>• Special area for the blind and the deaf</li> <li>• Separate access points with special hand rail</li> <li>• Specially trained reporter team (seminars for coverage of the blind)</li> <li>• Seats marked with Braille</li> <li>• Special seating for wheelchair users</li> <li>• Appointments of representatives for the disabled</li> <li>• Support of the 24 hour "Swimathon"</li> </ul> |

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|                          | <ul style="list-style-type: none"> <li>• “Power für Pänz - Full Power for the Kids” campaign providing access to swimming courses for disadvantaged children</li> </ul>  |
| Borussia Mönchengladbach | <ul style="list-style-type: none"> <li>• Three volunteer reporters for the blind for commentary on all home matches (live and available on television)</li> <li>• Seats for the deaf</li> <li>• Fair ticket allocation for fans with disabilities</li> <li>• Barrier-free online ticketing system</li> <li>• Wheelchair seats</li> <li>• Deaf Fohlen Borussia" - association of fans with no or very limited hearing ability</li> <li>• Promoting cooperation between men's and women's football</li> <li>• Internal inclusion team with five employees</li> <li>• Diversity also an important topic in the presentation of merchandising</li> <li>• Away from the classic ideal (inclusion of female and male plus size models in advertising)</li> </ul>   |
| FC Bayern München        | <ul style="list-style-type: none"> <li>• Disabled parking spaces</li> <li>• Transport service for people with disabilities to grandstand seats with special vehicles</li> <li>• Disabled care facility and disabled toilets</li> <li>• First-class disabled seating</li> <li>• Headphones for the blind and reporters for the blind on site</li> <li>• Smartphones for fans with hearing impairments (display all verbal information (including stadium announcers, safety instructions and advertising) as subtitles)</li> <li>• Toilet for the severely disabled with hoist</li> <li>• Offer of handicapped tours for individual and group visitors on non-match days</li> <li>• FC Bayern Museum - Germany's largest club museum</li> <li>• Barrier-free stadium</li> <li>• Support for the Special Olympics "We play without offside"</li> </ul> |
| VfB Stuttgart            | <ul style="list-style-type: none"> <li>• Barrier-free access to the Mercedes-Benz Arena</li> </ul>   |
| 1. FSV Mainz 05          | <ul style="list-style-type: none"> <li>• Social Inclusion Tournament for children with and without disabilities</li> <li>• Part of the nationwide FootballFriends Cups in Germany</li> <li>• Charity match that benefits the Lebenshilfe Kreisvereinigung Ahrweiler e.V. (for people with disabilities)</li> </ul>   |

## Appendix E – Historical Responsibility, Tolerance and Racism

(Source; Annual Reports and Websites)

| <b>Bundesliga Club</b> | <b>Initiatives, Projects, Programs</b>   |
|------------------------|--|
| FC Augsburg            | <ul style="list-style-type: none"> <li>• Participation in international weeks against racism</li> <li>• Never again - "Remembrance Day in German Football" and the people who were persecuted and murdered by the National Socialists during the Third Reich due to their physical, mental or psychological disabilities.</li> <li>• First point of contact for victims of sexualized violence</li> <li>• U15s take part in Holocaust memorial tournament and visit Auschwitz</li> </ul>   |
| Hertha BSC             | <ul style="list-style-type: none"> <li>• Cooperation partner of the "School without racism" network</li> <li>• "Street soccer for tolerance"</li> <li>• Silent commemoration of the homosexual victims of National Socialism</li> <li>• Day of remembrance for the victims of National Socialism</li> <li>• Fanclub United Colors of Hertha</li> <li>• "Team Lotte" - Protection group working game days</li> <li>• Adoption of the working definition of the IHRA (International Holocaust Remembrance Alliance)</li> </ul>   |
| 1. FC Union Berlin     | <ol style="list-style-type: none"> <li>1. Partner in the Treptow Köpenick Alliance for Democracy and Tolerance</li> <li>2. Part of the "Berlin Welcome Alliance"</li> <li>3. Stadium rules adaptation to take action against racism and right-wing extremist behaviour</li> <li>4. Awareness campaign against homophobic discrimination in football under the motto "Red Card for Homophobia" (together with the Berlin Football Association (BFV) and the Lesbian and Gay Association of Berlin-Brandenburg)</li> <li>5. Annual Respect Game</li> <li>6. Intercultural weeks</li> </ol>   |
| Vfl Bochum             | <ul style="list-style-type: none"> <li>• "School without Racism - School with Courage"</li> </ul>  |
| Borussia Dortmund      | <ul style="list-style-type: none"> <li>• Workshops at the BVB Learning Center</li> <li>• Lecture by Heinrich Czerkus ('groundsman in the resistance')</li> <li>• 'Scherbenspur' campaign to commemorate the anniversary of the 1938 Jewish pogroms</li> <li>• Realization of a memorial trip 'in the footsteps of the moor soldiers' to the former Esterwegen concentration camp</li> <li>• Day against "forgetting" and "#WeRemember"</li> <li>• Trip to Israel</li> <li>• Symposium "Anti-Semitism and professional soccer"</li> <li>• Dortmund e. V. motto „Kick Racism Out“</li> </ul> |
| Eintracht Frankfurt    | <ul style="list-style-type: none"> <li>• Support for the "No Room for Racism" campaign</li> <li>• 'Soccer for Peace' project</li> <li>• Campaign ambassador for United Nation's International Weeks Against Racism initiative</li> <li>• "Show your stance" campaign</li> </ul>  |

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|                          | <ul style="list-style-type: none"> <li>• #PlatzfürVielfalt ('Room for Diversity') slogan on match jerseys as part of an initiative to combat racism and discrimination</li> <li>• #blacklivesmatter lettering on jerseys in support of the movement</li> </ul>  |
| SC Freiburg              | <ul style="list-style-type: none"> <li>• "Friends instead of strangers" - measures that combat discrimination and aim to create an open-minded, tolerant and colorful society</li> </ul>  |
| TSG Hoffenheim           | <ul style="list-style-type: none"> <li>• Support for the "Day of Remembrance in German Football" in memory of the victims of National Socialism</li> <li>• Supporting the "Never Again" memorial initiative (to bring the message of the survivors of the former Dachau concentration camp to life)</li> <li>• Organization of prevention on the topic of anti-discrimination at the performance center in partnership with the Zusammen1 initiative</li> <li>• Support of social media boycott against racism and hate</li> </ul>  |
| 1. FC Köln               | <ul style="list-style-type: none"> <li>• Day of remembrance for the victims of National Socialism</li> </ul>  |
| Vfl Wolfsburg            | <ul style="list-style-type: none"> <li>• 'Service Quality Working Group'</li> <li>• 'VfL CONNECT' app</li> </ul>  |
| RB Leipzig               | <ul style="list-style-type: none"> <li>• Project Common Ground - uses the power of street soccer and creates equal access for personal development and social coexistence in diversity with the KICKFAIR educational concept</li> </ul>   |
| Bayer 04 Leverkusen      | <ul style="list-style-type: none"> <li>• "Welcome to Football" Project to provide training to refugees from a range of nations (syrian, iraqi, afghan, and more)</li> <li>• Stadium tours and match tickets for refugees</li> <li>• Inclusion of refugee children in the Academy programme for free</li> </ul>  |
| Borussia Mönchengladbach | <ul style="list-style-type: none"> <li>• Highlighting the friendly match in Tel Aviv against Israel in February 1970 to set an example for international understanding and against anti-Semitism</li> <li>• Special exhibition in the interactive club museum (FohlenWelt) to illustrate the club's social responsibility</li> <li>• Workshops on anti-discrimination, gender roles, social media and hate speech</li> </ul>  |
| FC Bayern München        | <ul style="list-style-type: none"> <li>• "Red against racism" initiative</li> <li>• Raising awareness of issues through panel discussions, workshops with external experts, joint campaigns by all departments and regular consultations</li> <li>• Initiative "Move against racism: Show your attitude!"</li> <li>• Jersey with the inscription "Red against racism"</li> <li>• Support for the "Queerpass Bayern" on Christopher Street Day</li> <li>• "Red against racism" tattoos distributed at Superbloom Festival</li> <li>• Children's educational program "Arena of Change"</li> <li>• FC study on reappraising the history of the club as a contribution to the culture of remembrance</li> </ul> |

|                 |   |
|-----------------|---|
| VfB Stuttgart   | <ol style="list-style-type: none"><li>1. Distribution of stadium bans following anti-Semitic and racist incidents</li><li>2. Participation in the nationwide remembrance day for victims of the Holocaust</li></ol> |
| 1. FSV Mainz 05 | <ol style="list-style-type: none"><li>1. Virtual events to commemorate the victims of the Holocaust</li><li>2. Publication of a letter of dismissal on racist grounds as a sign of opposition to racism</li></ol>   |

## Appendix F – Environment and Sustainability

(Source; Annual Reports and Websites)

| <b>Bundesliga Club</b> | <b>Initiatives, Projects, Programs</b>  |
|------------------------|---|
| FC Augsburg            | <ul style="list-style-type: none"> <li>• Combined ticket (stadium entry + public transportation ticket)</li> <li>• Green electricity from 100 % hydropower</li> <li>• Establishment of a team's forest</li> <li>• Tree planting campaign</li> <li>• Officially a eco-profit company</li> </ul>  |
| Hertha BSC             | <ul style="list-style-type: none"> <li>• Combined ticket (stadium entry + public transportation ticket)</li> <li>• Use of e-cars</li> <li>• Energy-efficient conversion of the office</li> <li>• Calculation of the ecological footprint of the entire club</li> <li>• Conversion of the lighting completely to LED lights</li> <li>• Sustainability certification in accordance with DEKRA's sustainClub standard</li> <li>• Products made from sustainable materials</li> <li>• Supply chain tracking</li> <li>• Waste clean-up campaign by the U17 youth team and partner Mitternachts Sport e.V.</li> </ul>   |
| 1. FC Union Berlin     | <ul style="list-style-type: none"> <li>• Sustainably produced fan merchandise</li> <li>• Use of 60% renewable energies</li> <li>• LED lighting to reduce CO2 emissions</li> <li>• Use of energy-saving machines and technologies</li> <li>• Environmentally friendly waste management</li> <li>• Reusable cup system</li> <li>• Official stream sponsorship for a section of the Wuhle</li> </ul>   |
| Vfl Bochum             | <ul style="list-style-type: none"> <li>• Combined ticket (stadium entry + public transportation ticket)</li> <li>• Creation of an environmental strategy (more detailed database with savings potential)</li> <li>• Carrying out an annual CO2 balance sheet and irregularly conducting a life cycle assessment</li> <li>• Expansion of own PV system</li> <li>• Creation of a concept for sensor-controlled building management technology</li> <li>• Conversion to smart lighting</li> <li>• Reduction of water consumption</li> <li>• Increasing the recycling rate</li> <li>• Optimization of waste separation</li> <li>• Internal mobility</li> <li>• Life cycle assessment according to the Organisation Environmental Footprint (OEF)</li> </ul> |
| Borussia Dortmund      | <ul style="list-style-type: none"> <li>• Combined ticket (stadium entry + public transportation ticket)</li> <li>• Emphasis on the "QS test mark", the "IFS-Wholesale" certificate and the MSC "Certified Sustainable Fisheries" seal</li> <li>• Garment-to-Garment-Recycling</li> <li>• Reusable cup system</li> <li>• Upcycling collection</li> <li>• Reduced energy consumption; electricity and heat usage from renewable sources</li> </ul>  |

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|                     | <ul style="list-style-type: none"> <li>• Compensation for unavoidable emissions (e.g. flights)</li> <li>• Expansion of LED lighting</li> <li>• Photovoltaic system</li> <li>• Cooperation with DEW21 (offering officially licensed products for green electricity and green natural gas called "BVB VOLL-STROM" and "BVB VOLLGAS")</li> <li>• Bee conservation and education program</li> </ul>  |
| Eintracht Frankfurt | <ul style="list-style-type: none"> <li>• ESG tool and rating system</li> <li>• Sustainable merchandise in the fanshops</li> <li>• "Arena of IoT" - digital center (Operation of own "Internet of Things" structure)</li> <li>• Establishing a framework for sustainable positioning</li> <li>• Naturally-sourced power from 100 percent wind and hydro energy</li> <li>• Achieved certification for BREEAM – an evaluation system for the ecological and socio-cultural aspects of the sustainability of buildings</li> <li>• Installation of a heat exchanger with a frequency converter,</li> <li>• Permanent lighting switched over to LED lamps</li> <li>• Reduction and phasing out of single-use plastics</li> <li>• Waste Management System (separate waste food and non-recycled foodstuffs; recycling)</li> <li>• Water efficiency (water volume limiters and water stop buttons)</li> <li>• Time-controlled taps and electrical mixing taps on wash basins (controlled by photoelectric sensors)</li> <li>• Plant-based and low-carbon food products</li> <li>• Inclusion in Sport Positive's ranking (5th place)</li> <li>• Combined ticket (stadium entry + public transportation ticket)</li> </ul> |
| SC Freiburg         | <ul style="list-style-type: none"> <li>• Solar panels on the stadium roof</li> <li>• Complete heating requirements covered by sustainable district heating</li> <li>• Photovoltaic systems</li> <li>• Tree planting campaign with cooperation partner Badenova</li> <li>• Digitalized building management system</li> <li>• A combined heat and power plant</li> <li>• A deep well and waterless urinals for sustainable operation</li> <li>• Wood chip systems and optimized thermal insulation</li> <li>• Geothermal heat exchangers for ventilation</li> <li>• Thermal solar collectors for hot water preparation</li> <li>• Conversion to LED lighting or the purchase of energy-efficient refrigerators</li> <li>• Optimization of the floodlighting</li> <li>• Waste separation, including the rental of a paper press</li> <li>• Purchase of green electricity</li> <li>• Multi-year cooperation with the WWF environmental foundation</li> <li>• Support for the UNESCO Black Forest Biosphere Reserve</li> <li>• Combined ticket (stadium entry + public transportation ticket)</li> </ul>  |
| TSG Hoffenheim      | <ul style="list-style-type: none"> <li>• Reusable cup system</li> <li>• Grass paper</li> <li>• First certified zero waste arena</li> <li>• Separation of recyclables</li> <li>• Separation stations with information material in the spectator areas</li> </ul>  |

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|               | <ul style="list-style-type: none"> <li>• Pellet heating to supply heat to the arena</li> <li>• Solar and photovoltaic systems</li> <li>• "Sports for Future" - Founding partner of the registered association (actively promotes climate protection, supports sustainability developments in sport and initiates an overarching climate protection project)</li> <li>• Future strategy "TSG is movement" - expansion of commitment to southern Africa in cooperation with the Federal Ministry for Economic Cooperation and Development</li> <li>• Combined ticket (stadium entry + public transportation ticket)</li> </ul>  |
| 1. FC Köln    | <ul style="list-style-type: none"> <li>• Combined ticket (stadium entry + public transportation ticket)</li> <li>• Sustainability game days</li> <li>• Integration of mandatory sustainability criteria into the DFL's licensing regulations</li> <li>• Official ZNU standard certification (sustainable management certification)</li> <li>• Annual review of sustainability management by TÜV Rheinland</li> </ul>  |
| Vfl Wolfsburg | <ul style="list-style-type: none"> <li>• Combined ticket (stadium entry + public transportation ticket)</li> <li>• 2022/2023 jersey made up of at least 75% recycled material</li> <li>• Clothing certified according to GOTS, Fairtrade or GRS, or the official 'Green Button' quality mark</li> <li>• Bike leasing programme for employees</li> <li>• Electrification of vehicle pool</li> <li>• Expansion of LED lighting</li> <li>• Installation of a PV system</li> <li>• Reusable cups and waste separation measures</li> <li>• Partnership with Guppyfriend start-up to reduce microplastics</li> <li>• Filter solution for hybrid turf pitches</li> <li>• 'Fair play – naturally!' study on the impact of biodiversity</li> <li>• Installation of nesting boxes for starlings to protect a breeding colony</li> <li>• Installation of a biodiversity roof</li> <li>• Sowing of pollinator patches on brownfield land</li> </ul>   |
| RB Leipzig    | <ul style="list-style-type: none"> <li>• Combined ticket (stadium entry + public transportation ticket)</li> <li>• Determination of our CO2 footprint with the aim of a gradual reduction</li> <li>• Implementation of energy management in accordance with ISO 50001</li> <li>• Avoidance and reduction of plastic (especially disposable)</li> <li>• Conversion of the RBL vehicle fleet to hybrid and electric vehicles</li> <li>• Expansion of e-charging infrastructure</li> <li>• Support for climate-friendly mobility for fans and employees, e.g. job tickets, free offer for the use of local public transport with RBL tickets, "JobRad" for employees</li> <li>• Mobile ticketing</li> <li>• Switch to digital information formats for fans</li> <li>• Switch to LED floodlights</li> <li>• Deposit cup system</li> <li>• Bicycle garage for fans and VIP guests on match day</li> <li>• Public catering: all packaging made from recycled material</li> <li>• Water-saving WC systems</li> </ul> |

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|                          | <ul style="list-style-type: none"> <li>• Organic sweets and organic soft drinks in the stadium</li> </ul>  |
| Bayer 04 Leverkusen      | <ul style="list-style-type: none"> <li>• Combined ticket (stadium entry + public transportation ticket)</li> <li>• Introduction of Energy Management System (EMS) in accordance with the DIN 50001: 2011</li> <li>• Annual energy saving goals (10%)</li> <li>• LED lighting</li> <li>• Two e-mobiles for carpools provided by TecArena+ GmbH (subsidiary)</li> <li>• In approx. 70% of ventilation systems compound heat recovery systems, cross-flow or rotary heat exchangers implemented</li> <li>• Energy for heating, ventilation and heating water system provided by waste-to-energy plant of AVEA</li> <li>• Company suggested scheme for energy and the environment</li> <li>• Code of Conduct for most environmentally-friendly and cost-effective behavior</li> <li>• Promotion of bicycle use</li> <li>• Incentives for carpooling as well as electro and hybrid vehicles</li> <li>• Report on sustainability in accordance with the international reporting standard GRI (global report initiative)</li> </ul>   |
| Borussia Mönchengladbach | <ul style="list-style-type: none"> <li>• Introduction of a dedicated e-mail address "Nachhaltigkeit@borussia.de" where employees and fans can contribute ideas</li> <li>• Weekly report on a sustainability topic</li> <li>• Inclusion of a longer section on sustainability in the club's own FohlenEcho magazine</li> <li>• Raising awareness for the entire workforce on the topic of saving energy</li> <li>• Workshops on sustainability</li> <li>• Conversion to LED lighting</li> <li>• Own deep wells</li> <li>• Irrigation of the seven natural and three artificial turf pitches as well as all green areas in BORUSSIA PARK with groundwater</li> <li>• Bicycle racks for fans</li> <li>• e-charging points for e-cars</li> <li>• "Go Green" - Co2 compensation project</li> <li>• Automated flushing of urinals in the stadium via a time program adapted to visitor behaviour</li> <li>• Formation of the "Klimafohlen" working group to measure CO2 footprint</li> <li>• Share of renewable energies at 54%</li> <li>• Choice of local service partners</li> <li>• All drinks delivered by "trinkkontor", a regional drinks wholesaler</li> <li>• Food sourced from regional sponsoring partners of the association</li> <li>• Meat substitute products offered in collaboration with Remagen</li> <li>• Reusable cup system</li> <li>• Flower meadows and roof plantings as contributions to biodiversity</li> <li>• Installation of photovoltaic systems</li> <li>• Establishment of "purely meatless" sales stands in the public area</li> <li>• Combined ticket (stadium entry + public transportation ticket)</li> <li>• Resource-saving operation (two combined heat and power units, three condensing boilers and four gas-air heat pumps)</li> </ul> |

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|                   | <ul style="list-style-type: none"> <li>• Green electricity</li> <li>• Installation of liquid gas tanks</li> <li>• Tracking systems for supply chain management in the areas of merchandising and catering &amp; events</li> </ul>  |
| FC Bayern München | <ul style="list-style-type: none"> <li>• Community system for voluntary environmental management and environmental auditing EMAS (Eco-Management and Audit Scheme)</li> <li>• EMAS certification</li> <li>• Allianz Arena member of the Climate Alliance, a broad social network for more climate protection in Bavaria</li> <li>• Arena turf is processed into fan store bags made from grass paper</li> <li>• Bicycle parking spaces</li> <li>• All-round LED exterior lighting for dynamic lighting scenes</li> <li>• Fully digital system consisting of digital light (LED) networked with intelligent control software</li> <li>• Hybrid lawn</li> <li>• Renewable energies and energy efficiency</li> <li>• Sustainable mobility</li> <li>• Elimination of single-use plastic</li> <li>• Environmentally conscious waste management</li> <li>• Water efficiency</li> <li>• Vegetarian and low-carb delicacies</li> <li>• Recycling rate over 90%</li> <li>• Residual waste used to generate energy in waste-to-energy plant</li> <li>• A nearby industrial estate is fed by means of cup flushing</li> <li>• Electric vehicle charging stations</li> </ul> |
| VfB Stuttgart     | <ul style="list-style-type: none"> <li>• Combined ticket (stadium entry + public transportation ticket)</li> <li>• Photovoltaic system on the roof of the youth training center</li> <li>• Biodegradable VfB bags in the VfB fan shop</li> <li>• First parts of a sustainably produced fan collection</li> <li>• Participation in the development of sustainability standards together with the independent expert organization DEKRA (sustain-Club)</li> </ul>  |
| 1. FSV Mainz 05   | <ul style="list-style-type: none"> <li>• GOTS and FAIRTRADE certified products in the fan store High environmentally friendly standards and minimum social, ecological and economic criteria expected for merchandise manufacturers</li> <li>• "Sports for Future" - environmental initiative to tackle the challenges of the climate crisis together</li> <li>• Upcycling</li> <li>• Photovoltaic system</li> <li>• Efficient technology for installation of heating&amp; ventilation systems</li> <li>• Solar roof system</li> <li>• Energy management system (EMS)</li> <li>• Awarded the energy certificate in accordance with DIN EN ISO 50001 by TÜV Rheinland</li> <li>• Planting of trees, shrubs and flower meadows</li> <li>• LED lighting</li> <li>• Corner glass façades</li> <li>• Bicycle parking spaces</li> <li>• Reduction of CO2 emissions</li> <li>• Fan express by train to away games</li> </ul>  |

## Appendix G – Internal Child and Youth Development

(Source; Annual Reports and Websites)

| <b>Bundesliga Club</b> | <b>Initiatives, Projects, Programs</b>   |
|------------------------|--|
| FC Augsburg            | <ul style="list-style-type: none"> <li>• Training for children and young people at KJF Augsburg</li> <li>• Swimming course for 12 KidsClub members</li> </ul>  |
| Hertha BSC             | <ul style="list-style-type: none"> <li>• Newborn project</li> <li>• Daycare center project</li> </ul>  |
| 1. FC Union Berlin     | <ul style="list-style-type: none"> <li>• Foundation “UNION VEREIN. Shoulder to shoulder”</li> <li>• Vacation camps</li> </ul>  |
| Vfl Bochum             | <ul style="list-style-type: none"> <li>• Child protection concept (“Kinderschutz anne Castropfer“)</li> <li>• Child-friendly stadium</li> <li>• Children club (Bobbi Club)</li> <li>• Introduce "Future" advisory board to involve children, young people and young adults</li> </ul>  |
| Borussia Dortmund      | <ul style="list-style-type: none"> <li>• BVB Evonik soccer academy</li> <li>• Youth training center</li> <li>• “Generational Marketing”</li> <li>• BVB KidsClub (U14)</li> </ul>   |
| Eintracht Frankfurt    | <ol style="list-style-type: none"> <li>1. JOBLINGE initiative for career prospects</li> <li>2. Online lessons for young players from abroad</li> <li>3. Cooperation with the service provider Easy-Tutor, an online tutoring tool</li> <li>4. Junior performance center</li> <li>5. Boarding school for young players</li> <li>6. Learning assistance for the basics of the German language in collaboration with Harald Becker (German teacher with the professionals)</li> <li>7. Teachers and physiotherapists</li> </ol> |
| SC Freiburg            | <ul style="list-style-type: none"> <li>• Freiburg Football School</li> <li>• Opportunity to do a voluntary social year (FSJ) in the department social commitment for youth players</li> <li>• Opportunities for young players through the sports management vocational college (one-year internships in the community involvement department)</li> </ul>   |
| TSG Hoffenheim         | <ol style="list-style-type: none"> <li>1. Internal training for personal development</li> <li>2. Academy certified performance center</li> <li>3. Children’s prospects team (KPT) - talented F- and E-youth players from the region take part in high-quality training sessions</li> <li>4. Six elite soccer schools in Sinsheim (partner "Anpfiff ins Leben")</li> </ol>  |
| 1. FC Köln             | <ol style="list-style-type: none"> <li>1. Training of twelve junior teams</li> <li>2. Sports boarding school</li> <li>3. Bio-banding as an innovative training approach (grouping athletes based on characteristics related to growth and maturation rather than chronological age)</li> <li>4. Individual junior training</li> </ol>  |
| Vfl Wolfsburg          | <ul style="list-style-type: none"> <li>• Integrated child protection</li> <li>• Support staff and mental performance coaches for players</li> </ul>  |

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| RB Leipzig               | <ol style="list-style-type: none"> <li>1. Own academy for young talents (including recreation, learning and training rooms, strength training areas, wellness area with sauna and whirlpool, a dining room)</li> <li>2. Physiological and medical staff</li> <li>3. Opportunity for performance diagnostics</li> <li>4. Supervisor apartments</li> <li>5. Junior grounds (including natural grass pitches, artificial turf pitches with grass heating, a shortened training pitch, a motor skills park, a sprint hill and a speed soccer court with natural and artificial turf)</li> <li>6. Boarding school for junior players</li> </ol>  |
| Bayer 04 Leverkusen      | <ul style="list-style-type: none"> <li>• Special children's department</li> <li>• Free tickets for infants of up to three years of age</li> <li>• Lions Club Kindergarten</li> <li>• Daycare schools free of charge: Ballschool "Kleine Talente ganz gross - young talent centre stage"</li> <li>• Fanclub "Lions Kids" (participants receive season tickets and are cared for by staff during a match)</li> <li>• Fulltime fitness coaches in the training center</li> <li>• Fulltime teachers in the training center along with the teachers in the school cooperations</li> <li>• Scouts, psychologists, physiotherapists, doctors, and other professionals at the facilities</li> <li>• Host families available</li> <li>• Training of young people to provide separate prospects outside of a football career</li> </ul> |
| Borussia Mönchengladbach | <ul style="list-style-type: none"> <li>• Players at the youth training center receive a wide range of nutritional advice</li> <li>• Obtaining the status of elite soccer school in the Junior Performance Center</li> <li>• Ecological Experience Days in the age groups U12 to U15</li> <li>• Individual and group counseling for the youth teams from U15 to U23</li> <li>• Supporting the players by organizing and providing food and drinks on training and match days</li> <li>• Parent coaching (in the U9 to U14 age groups)</li> </ul>   |
| FC Bayern München        | <ul style="list-style-type: none"> <li>• Campaign weekend about diversity and solidarity on the FCB campus (+ boarding school) with workshops, round tables and sport</li> <li>• FC Bayern Kids Club</li> <li>• Two child protection officers (also responsible for prevention and intervention)</li> <li>• Regular, varied, age-appropriate events for younger club members</li> <li>• Support staff and mental performance coaches for players</li> </ul>   |
| VfB Stuttgart            | <ol style="list-style-type: none"> <li>1. Coaching licenses for junior players</li> <li>2. Own youth training center</li> <li>3. Individual potential analysis</li> </ol>   |
| 1. FSV Mainz 05          | <ol style="list-style-type: none"> <li>1. Social pedagogues and sports psychologists</li> <li>2. Cooperation with two elite soccer schools (IGS-Bretzenheim &amp; Elly-Heuss-Schule Wiesbaden)</li> </ol>   |

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|  | <ol style="list-style-type: none"><li>3. Cooperation with the Gustav-Stresemann Business School in Mainz</li><li>4. Cooperation with the Catholic vocational school in Mainz</li><li>5. Partner of the "Joblingen" cooperation</li><li>6. Individual support for young players and their introduction to the demands of the professional game</li><li>7. Campus with artificial pitches, training pitches, a goalkeeper training area, an athletics tent and a youth house for A and B juniors</li><li>8. Tutoring and homework supervision</li><li>9. Video analysis with certified video analysts</li><li>10. Specialized trainers</li><li>11. Medical department</li><li>12. Cooperation with the University Medical Center Mainz and the daily presence of physiotherapists permitted</li><li>13. Kolpinghaus boarding school</li><li>14. Developed training plan</li></ol> |
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## Appendix H - Fair Operating and Business Practices

(Source; Annual Reports and Websites)

| <b>Bundesliga Club</b> | <b>Initiatives, Projects, Programs</b>  |
|------------------------|---|
| FC Augsburg            | n.A.  |
| Hertha BSC             | <ol style="list-style-type: none"> <li>1. Hashtag "#FreeDeniz" on LED billboard to demand the release of journalist Deniz Yücel, who is imprisoned in Turkey</li> <li>2. Twitter statement: "For us, every day is a day of human rights. For freedom. For equality. For freedom of expression and freedom of the press."</li> <li>3. Published statement and criticism of World Cup in Qatar</li> </ol>   |
| 1. FC Union Berlin     | <ul style="list-style-type: none"> <li>• Fair wages for farmers and textile workers</li> </ul>  |
| Vfl Bochum             | <ul style="list-style-type: none"> <li>• No Gender-Pay Gap</li> <li>• Strengthen and develop employees</li> <li>• Review and expand training offerings</li> <li>• Family-friendly employer</li> <li>• Annual review</li> <li>• Dialog with stakeholders on sustainability issues</li> <li>• Improve data quality, identify and assess sustainability risks, prepare for CSRD, develop Reporting 2.0</li> <li>• Compliance management system</li> <li>• Implementation of sustainability criteria</li> <li>• Inspection of production sites</li> </ul> |
| Borussia Dortmund      | <ul style="list-style-type: none"> <li>• Federal Association of German Foundations ("leuchte auf" foundation)</li> <li>• Compliance with international supply chain regulations</li> <li>• Preference with regional suppliers</li> <li>• All manufacturers BSCI-certified (Business Social Compliance Initiative)</li> <li>• Cooperation with fairafric (fairtrade chocolate)</li> <li>• Focus on Employee Life Cycle</li> </ul>  |
| Eintracht Frankfurt    | n.A.  |
| SC Freiburg            | <ul style="list-style-type: none"> <li>• Regionally-sourced food and drink offers</li> </ul>  |
| TSG Hoffenheim         | <ul style="list-style-type: none"> <li>• Sponsored accident insurance</li> <li>• Free sports activities</li> <li>• Support with health management</li> <li>• Service bike leasing</li> </ul>  |
| 1. FC Köln             | <ul style="list-style-type: none"> <li>• Compliance with legal requirements and international standards of conduct</li> <li>• Special jerseys and campaigns for human rights</li> </ul>   |
| Vfl Wolfsburg          | <ul style="list-style-type: none"> <li>• 'OKR' agile target management</li> <li>• Yoga and Employee Kick – health programs</li> </ul>   |
| RB Leipzig             | <ul style="list-style-type: none"> <li>• Code of Conduct</li> <li>• Binding Compliance Guidelines</li> <li>• Anti-corruption guidelines</li> <li>• Creating attractive and modern working environment</li> <li>• Need-based opportunities for professional and personal development</li> <li>• Flat hierarchies (creative freedom, personal responsibility)</li> </ul>  |

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|                          | <ul style="list-style-type: none"> <li>• Benefits in areas of nutrition, fitness &amp; employee mobility</li> </ul>   |
| Bayer 04 Leverkusen      | <ul style="list-style-type: none"> <li>• Working time honor system for staff</li> <li>• Actively cultivated Work-Life Balance (appropriate compensation for weekend work and the use of ombudspersons)</li> <li>• Open office design/ open door culture</li> <li>• Established guidelines/ availability of training courses</li> <li>• Access to medical departments, sport facilities, and staff catering</li> <li>• Regular analysis of market remuneration and necessary adjustments</li> <li>• Openly communicated bonus system (voluntary benefits, pension schemes, private hedging schemes)</li> <li>• Free language courses</li> <li>• Free sport courses offered</li> <li>• Tax-free childcare subsidy</li> </ul>  |
| Borussia Mönchengladbach | <ul style="list-style-type: none"> <li>• Compulsory training courses for players (topics such as anti-discrimination, match-fixing and betting manipulation)</li> <li>• E-learning course on anti-doping in cooperation with the German National Anti-Doping Agency (NADA)</li> <li>• Courses for employees</li> <li>• "Social Experience Day" - event to sensitize</li> <li>• Compliance index for the procurement of raw materials, goods or services</li> <li>• Code of conduct for business partners</li> <li>• Compliance Index for environmental protection, sustainability and fair treatment of employees</li> <li>• Acting in accordance to the principles of the "Business Social Compliance Initiative" (BSCI), the International Labor Organization (ILO) and the ten principles of the United Nations Global Compact</li> <li>• "Whistleblower tool" to report grievances anonymously</li> <li>• Portal for digital training for all employees in cooperation with the company "mybreev" (e.g. for safety in the workplace)</li> <li>• Regular company sports program ("Fit at work")</li> <li>• Participation in the Santander company run "Run &amp; Fun"</li> </ul> |
| FC Bayern München        | <ul style="list-style-type: none"> <li>• Mandatory, regular submission of an extended police clearance certificate and signing of a declaration of commitment of the code of conduct for all persons working in the club</li> <li>• Intervention guidelines (with external centers)</li> <li>• Regular networking meetings and seminars for employees</li> <li>• Information events for employees on various topics</li> </ul>  |
| VfB Stuttgart            | <ol style="list-style-type: none"> <li>1. Mobile working</li> <li>2. Company sports programs</li> <li>3. Part of the state network for human rights and democracy development</li> </ol>  |
| 1. FSV Mainz 05          | <ol style="list-style-type: none"> <li>1. Provision of free tickets under the motto "Mensch, Du hast Recht" to support human rights</li> <li>2. Free admission to all home matches</li> </ol>   |

## Appendix I – International Involvement

(Source; Annual Reports and Websites)

| <b>Bundesliga Club</b> | <b>Initiatives, Projects, Programs</b>  |
|------------------------|---|
| FC Augsburg            | <ul style="list-style-type: none"> <li>• U15 donates jerseys to Senegal</li> <li>• International Weeks</li> <li>• Ukraine support - a sign for peace</li> </ul>   |
| Hertha BSC             | <ul style="list-style-type: none"> <li>• Participation in the "Discover Football" festival (alternative perspective on women's rights and soccer worldwide)</li> </ul>  |
| 1. FC Union Berlin     | <ul style="list-style-type: none"> <li>• Ukraine support</li> </ul>   |
| Vfl Bochum             | <ul style="list-style-type: none"> <li>• Support for United Nation campaigns</li> <li>• Cooperation with the Bochum-Donetsk Association to support Ukraine</li> </ul>   |
| Borussia Dortmund      | <ul style="list-style-type: none"> <li>• United Nations Global Compact (UNGC)</li> <li>• European Club Association (ECA)</li> <li>• German school abroad</li> <li>• Foreign groups at the German training center</li> <li>• BVB vs. Ghana match</li> <li>• "09 days around the world" (virtual events connecting the USA, Brazil, Poland, India, Japan, Korea, Vietnam, Singapore and China with BVB)</li> <li>• #StandWithUkraine: Charity match against Dynamo Kiev/Borussia</li> <li>• Medical supplies and donations in kind for Ukraine</li> </ul>   |
| Eintracht Frankfurt    | <ul style="list-style-type: none"> <li>• Ambassador and support for United Nation campaigns</li> </ul>  |
| SC Freiburg            | n.A.  |
| TSG Hoffenheim         | <ul style="list-style-type: none"> <li>• Project for efficient stoves in Rwanda</li> <li>• Reforestation project in the Kikonda Forest in Uganda</li> <li>• Project for efficient stoves near the Kakamega rainforest in Kenya</li> </ul>   |
| 1. FC Köln             | <ul style="list-style-type: none"> <li>• Ukraine aid (monetary, material, for example by financing ambulances)</li> </ul>   |
| Vfl Wolfsburg          | <ul style="list-style-type: none"> <li>• international StrongHER initiative</li> <li>• Organisation of training camps in China and the USA; pilot projects in Japan and South Korea</li> </ul>  |
| RB Leipzig             | n.A.  |
| Bayer 04 Leverkusen    | <ul style="list-style-type: none"> <li>• International match between Germany and South Africa</li> <li>• Participation in the sport weeks for disabled of the Sport Foundation in Liechtenstein</li> <li>• Special Youth Camps in Basel (Switzerland) for young people with mental/ physical disabilities</li> <li>• Official member of the Football Club Social Alliance (FCSA) - supporting developing countries and crisis-ridden regions (e.g. in the Jordanian desert)</li> <li>• Training young people in countries such as Sudan, Palestina, India, Columbia, and more to become football coaches</li> <li>• Project partnerships with World Vision and other local partners in developing countries to offer workshops on child rights and psychological support</li> </ul> |

|                          |   |
|--------------------------|---|
|                          | <ul style="list-style-type: none"> <li>• Official member in the “European Football for Development Network (EFDN)</li> </ul>  |
| Borussia Mönchengladbach | <ul style="list-style-type: none"> <li>• Hosting Ukrainian national team for a charity match at BORUSSIA-PARK</li> </ul>  |
| FC Bayern München        | <ul style="list-style-type: none"> <li>• Use of exclusive brand rights, meet &amp; greets and fan trips to the Allianz Arena with cooperation partner Industrial Bank of China (CIB)</li> <li>• Equality Program in Doha</li> <li>• Two-year housing project to provide refugees with disabilities from Ukraine with care and a permanent place to live</li> <li>• Financing of a hospital in Senegal</li> <li>• International Weeks against Racism participation</li> <li>• International campaign "The Passion Behind Football" - initiative for exclusive insights behind the scenes (to increase transparency)</li> </ul> |
| VfB Stuttgart            | <ol style="list-style-type: none"> <li>1. Cooperation agreement with the Chinese first division club Guangzhou R&amp;F</li> <li>2. Support for international athletics meetings</li> </ol>  |
| 1. FSV Mainz 05          | n.A.  |

Appendix J – Comparison of stadium capacities in 2018/19, 2021/22 and 2022/23

(Source; Transfermarkt, 2023)

| <b>CnSR Performance – Stadium Capacity</b> |                         |                           |                           |
|--|-------------------------|---------------------------|---------------------------|
| <b>(All figures in %)</b>                  |                         |                           |                           |
| <b>Bundesliga Club</b>                     | <b>2018-2019 season</b> | <b>2021 – 2022 Season</b> | <b>2022 – 2023 Season</b> |
| 1. FC Köln                                 | -                       | 63.9                      | 99.5                      |
| Vfl Bochum                                 | -                       | 63.8                      | 97.4                      |
| 1. FC Union Berlin                         | -                       | 63.4                      | 99.4                      |
| RB Leipzig                                 | 81.5                    | 61.5                      | 97.0                      |
| Bayer 04 Leverkusen                        | 92.7                    | 60.1                      | 94.7                      |
| FC Augsburg                                | 93.3                    | 60.0                      | 91.4                      |
| 1. FSV Mainz 05                            | 78.9                    | 54.0                      | 87.3                      |
| FC Bayern München                          | 100                     | 53.5                      | 100                       |
| SC Freiburg                                | 68.9                    | 53.4                      | 98.3                      |
| Borussia Dortmund                          | 99.4                    | 51.4                      | 99.8                      |
| Borussia<br>Mönchengladbach                | 91.9                    | 49.1                      | 97.0                      |
| VfB Stuttgart                              | 90.2                    | 47.8                      | 76.8                      |
| Eintracht Frankfurt                        | 88.1                    | 46.6                      | 88.5                      |
| Vfl Wolfsburg                              | 84.9                    | 41.6                      | 87.8                      |
| TSG Hoffenheim                             | 94.4                    | 39.6                      | 81.7                      |
| Hertha BSC                                 | 66.1                    | 31.5                      | 71.9                      |

## VITA

Born in Munich, Germany in 1997, Denise Morawek spent most of her life in Kirchseeon, Germany. Before graduating from the Gymnasium Kirchseeon in 2016, she lived and studied abroad for a year at William Henry Harrison High School in Ohio, USA. She continued her academic career through a Double Degree Business program at the OTH Regensburg, Germany, and the University of the Sunshine Coast, Australia. The program allowed her to also pursue an internship in Barcelona, Spain in her third year of studies. Denise was an integral part of the European Business Society in Germany, first as an event team member and ultimately as the president and first chairwoman. Additionally, she was an active member of the Business School Student Association in Australia and served as a senior member in the student consulting agency inTOUCH Consult e.V.

She successfully earned a Bachelor of Arts in European Business with a minor in Project Management and a Bachelor of Business. When receiving the prestigious Fulbright Award, she decided to continue her education in graduate school at The University of Tennessee, Knoxville. During her time, she served as a Graduate Assistant with the Vol Study Center, was initiated into the Phi Kappa Phi – Honor Society, and pursued a Master of Science degree in Recreation & Sport Management. Throughout her time in Tennessee, Denise developed an awareness of the importance of Corporate Social Responsibility (CSR) in the sport industry and recognized the significant impact and unique role that sport organizations play in society – especially in the football industry in Germany. Observing a deficiency in research, she felt compelled to investigate the CSR standards of the 1. Bundesliga. Some of her preliminary findings were presented at the 2023 European Association for Sport Management Conference in Belfast, UK.

Upon completion of her master's degree, Denise aspires to further her knowledge in the areas of mental health and youth development of athletes by pursuing a Ph.D. Afterward, Denise aims to utilize her acquired knowledge and expertise in real-world applications within the sport industry. Her goal is to make a meaningful societal impact by either contributing to increased sustainability as a CSR consultant, exploring opportunities in sporting events, or working within the developmental aspects of youth sports. Ultimately, Denise plans on returning to academia.